

House Bill 1316 (AS PASSED HOUSE AND SENATE)

By: Representatives Tarvin of the 2nd and Cameron of the 1st

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from Walker County school district ad
2 valorem taxes for educational purposes, approved May 13, 2025 (Ga. L. 2025, p. 3901), so
3 as to remove the five year residency requirement for the homestead exemption for residents
4 of such school district who are 75 years of age or older; to provide for definitions; to specify
5 the terms and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for compliance with constitutional requirements; to provide for a
7 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
8 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide a homestead exemption from Walker County school district ad valorem
13 taxes for educational purposes, approved May 13, 2025 (Ga. L. 2025, p. 3901), is amended
14 by revising Section 1 as follows:

"SECTION 1.

(a) As used in this Act, the term:

(1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Walker County school district, including, but not limited to, any ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.

(2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than five contiguous acres of homestead property.

(b)(1) Each resident of the Walker County school district who is at least 70 years of age but less than 75 years of age on or before January 1 of the year in which the application for exemption under this Act is made or any year subsequent to the making of such application is granted an exemption on such person's homestead from Walker County school district ad valorem taxes for educational purposes in the amount of \$50,000.00 of the assessed value of such homestead. The value of that property in excess of such exempted amount shall remain subject to taxation. The unremarried surviving spouse of the person who has been granted the exemption provided for in this paragraph shall continue to receive the exemption provided under this Act, provided that the unremarried surviving spouse is 67 years of age or older and continues to occupy the home as a residence and homestead.

(2) Each resident of the Walker County school district who is 75 years of age or older on or before January 1 of the year in which the application for exemption under this Act is made or any year subsequent to the making of such application is granted an exemption on such person's homestead from Walker County school district ad valorem taxes for educational purposes in the amount of the full assessed value of that homestead. The unremarried surviving spouse of the person who has been granted the exemption provided for in this paragraph shall continue to receive the exemption provided under this Act,

42 provided that the unremarried surviving spouse is 70 years of age or older and continues
 43 to occupy the home as a residence and homestead."

44 **SECTION 2.**

45 Said Act is further amended by revising Section 3 as follows:

46 "SECTION 3.

47 The election superintendent of Walker County shall call and conduct an election as
 48 provided in this section for the purpose of submitting this Act to the electors of the Walker
 49 County school district for approval or rejection. The election superintendent shall conduct
 50 that election on the Tuesday after the first Monday in November, 2026, and shall issue the
 51 call and conduct that election as provided by general law. The election superintendent shall
 52 cause the date and purpose of the election to be published once a week for two weeks
 53 immediately preceding the date thereof in the official organ of Walker County. The ballot
 54 shall have written or printed thereon the words:

55 "() YES Shall the Act be approved which provides a homestead exemption from
 56 Walker County school district ad valorem taxes for educational purposes in
 57 () NO the amount of \$50,000.00 of the assessed value of the homestead for
 58 residents of such school district who are 70 years of age or older and which
 59 provides a homestead exemption from Walker County school district ad
 60 valorem taxes for educational purposes in the amount of the full assessed
 61 value of the homestead for residents of such school district who are 75 years
 62 of age or older?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons
 64 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 65 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 66 force and effect on January 1, 2027. If the Act is not so approved or if the election is not

67 conducted as provided in this section, Section 1 of this Act shall not become effective, and
68 this Act shall be automatically repealed on the 365th calendar day following the election
69 date provided for in this section. The expense of such election shall be borne by Walker
70 County. It shall be the election superintendent's duty to certify the result thereof to the
71 Secretary of State. The provisions of this section shall be mandatory upon the election
72 superintendent and are not intended as directory. If the election superintendent fails or
73 refuses to comply with this section, any elector of the Walker County school district may
74 apply for a writ of mandamus to compel the election superintendent to perform his or her
75 duties under this section. If the court finds that the election superintendent has not
76 complied with this section, the court shall fashion appropriate relief requiring the election
77 superintendent to call and conduct such election on the date required by this section or on
78 the next date authorized for special elections provided for in Code Section 21-2-540 of the
79 O.C.G.A."

80 **SECTION 3.**

81 In accordance with the requirements of Article VII, Section II of the Constitution of the State
82 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
83 vote in both the Senate and the House of Representatives.

84 **SECTION 4.**

85 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
86 its approval by the Governor or upon its becoming law without such approval.

87 **SECTION 5.**

88 All laws and parts of laws in conflict with this Act are repealed.