

House Bill 1566 (AS PASSED HOUSE AND SENATE)

By: Representatives Burchett of the 176th and Corbett of the 174th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Ware County school district ad valorem taxes for
2 educational purposes in the amount of the full assessed value of the homestead for residents
3 of that school district who are 75 years of age or older; to provide for definitions; to specify
4 the terms and conditions of the exemption and the procedures relating thereto; to provide for
5 applicability; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

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

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

19 (3) "Senior citizen" means a person who is 75 years of age or older on or before January
20 1 of the year in which application for the exemption under subsection (b) of this section
21 is made.

22 (b) Each resident of the Ware County school district who is a senior citizen is granted an
23 exemption on such person's homestead from Ware County school district ad valorem taxes
24 for educational purposes in the amount of the full assessed value of such homestead.

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
26 section unless such person or person's agent files an application with the tax commissioner
27 of Ware County, giving such person's age and such additional information relative to
28 receiving such exemption as will enable the tax commissioner of Ware County to make a
29 determination regarding the initial and continuing eligibility of such person for such
30 exemption. The tax commissioner of Ware County shall provide application forms for this
31 purpose.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
33 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
34 so long as the person granted the homestead exemption under subsection (b) of this section
35 occupies the residence as a homestead. After such person has filed the proper application as
36 provided in subsection (c) of this section, it shall not be necessary to make application
37 thereafter for any year, and such exemption shall continue to be allowed to such person. It
38 shall be the duty of any such person granted the homestead exemption under subsection (b)
39 of this section to notify the tax commissioner of Ware County in the event that such person
40 for any reason becomes ineligible for such exemption.

41 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
42 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem

43 taxes for municipal purposes, or independent school district ad valorem taxes for educational
 44 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
 45 of and not in addition to any other homestead exemption applicable to Ware County school
 46 district ad valorem taxes for educational purposes.

47 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 48 beginning on or after January 1, 2027.

49 **SECTION 2.**

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

53 **SECTION 3.**

54 The election superintendent of Ware County shall call and conduct an election as provided
 55 in this section for the purpose of submitting this Act to the electors of the Ware County
 56 school district for approval or rejection. The election superintendent shall conduct that
 57 election on the Tuesday after the first Monday in November, 2026, and shall issue the call
 58 and conduct that election as provided by general law. The election superintendent shall
 59 cause the date and purpose of the election to be published once a week for two weeks
 60 immediately preceding the date thereof in the official organ of Ware County. The ballot shall
 61 have written or printed thereon the words:

62 "() YES Shall the Act be approved which provides a homestead exemption from
 63 Ware County school district ad valorem taxes for educational purposes in
 64 () NO the amount of the full assessed value of the homestead for residents of that
 65 school district who are 75 years of age or older?"

66 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 67 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

68 such question are for approval of the Act, Section 1 of this Act shall become of full force and
69 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted
70 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
71 be automatically repealed on the 365th calendar day following the election date provided for
72 in this section. The expense of such election shall be borne by Ware County. It shall be the
73 election superintendent's duty to certify the result thereof to the Secretary of State. The
74 provisions of this section shall be mandatory upon the election superintendent and are not
75 intended as directory. If the election superintendent fails or refuses to comply with this
76 section, any elector of the Ware County school district may apply for a writ of mandamus
77 to compel the election superintendent to perform his or her duties under this section. If the
78 court finds that the election superintendent has not complied with this section, the court shall
79 fashion appropriate relief requiring the election superintendent to call and conduct such
80 election on the date required by this section or on the next date authorized for special
81 elections provided for in Code Section 21-2-540 of the O.C.G.A.

82 **SECTION 4.**

83 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
84 its approval by the Governor or upon its becoming law without such approval.

85 **SECTION 5.**

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