

House Bill 777 (AS PASSED HOUSE AND SENATE)

By: Representatives Jones of the 47th, Glaize of the 67th, Martin of the 49th, McQueen of the 61st, Jones of the 25th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Fulton County school district ad valorem taxes for
2 educational purposes in the amount of 25 percent of the assessed value of the homestead for
3 certain residents of that school district who are 65 years of age or older; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to provide for
8 related matters; to repeal conflicting 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 Fulton 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.

(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.

(3) "Senior citizen" means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made, who owns and possesses the real property, and who has been granted a homestead exemption for property located within the district for five of the last six years.

(b) Each resident of the Fulton County school district who is a senior citizen is granted an exemption on such person's homestead from Fulton County school district ad valorem taxes for educational purposes in the amount of 25 percent of the assessed value of such homestead as such assessed value may be reduced by any other applicable homestead exemptions from Fulton County school district ad valorem taxes for educational purposes. The value of that property in excess of such exempted amount shall remain subject to taxation.

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

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b)

of this section to notify the tax commissioner of Fulton County in the event that such person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other senior citizen homestead exemption applicable to Fulton County school district ad valorem taxes for educational purposes and shall be in addition to and not in lieu of all other homestead exemptions applicable to Fulton County school district ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2026.

SECTION 2.

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

SECTION 3.

The election superintendent of Fulton County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Fulton County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November of 2025 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Fulton County. The ballot shall have written or printed thereon the words:

68 "() YES Do you approve an Act to provide a new homestead exemption from Fulton
69 County school district ad valorem taxes for educational purposes in the
70 () NO amount of 25 percent of the assessed value of the homestead for certain
71 residents of that school district who are 65 years of age or older?"

72 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
73 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
74 such question are for approval of the Act, Section 1 of this Act shall become of full force and
75 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
76 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
77 be automatically repealed on the 365th calendar day following the election date provided for
78 in this section. The expense of such election shall be borne by Fulton County. It shall be the
79 election superintendent's duty to certify the result thereof to the Secretary of State. The
80 provisions of this section shall be mandatory upon the election superintendent and are not
81 intended as directory. If the election superintendent fails or refuses to comply with this
82 section, any elector of the Fulton County school district may apply for a writ of mandamus
83 to compel the election superintendent to perform his or her duties under this section. If the
84 court finds that the election superintendent has not complied with this section, the court shall
85 fashion appropriate relief requiring the election superintendent to call and conduct such
86 election on the date required by this section or on the next date authorized for special
87 elections provided for in Code Section 21-2-540 of the O.C.G.A.

88 SECTION 4.

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

91 **SECTION 5.**

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