

House Bill 803 (AS PASSED HOUSE AND SENATE)

By: Representative Hatchett of the 155th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Dublin independent school district ad
2 valorem taxes for educational purposes in the amount of \$7,000.00 of the assessed value of
3 the homestead for residents of that school district who are between 62 and 64 years of age;
4 to provide a homestead exemption from City of Dublin independent school district ad
5 valorem taxes for educational purposes in the amount of \$14,000.00 of the assessed value of
6 the homestead for residents of that school district who are between 65 and 72 years of age;
7 to provide a homestead exemption from City of Dublin independent school district ad
8 valorem taxes for educational purposes in the amount of \$21,000.00 of the assessed value of
9 the homestead for residents of that school district who are between 73 and 79 years of age;
10 to provide a homestead exemption from City of Dublin independent school district ad
11 valorem taxes for educational purposes in the full amount of the assessed value of the
12 homestead for residents of that school district who are 80 years of age or older; to provide
13 that such exemption shall only apply to tax years 2026 through 2030; to provide for
14 definitions; to specify the terms and conditions of the exemption and the procedures relating
15 thereto; to provide for applicability; to provide for compliance with constitutional
16 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
17 execution of election, and judicial remedies regarding failure to comply; to provide for
18 related matters; to repeal conflicting laws; and for other purposes.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

20 SECTION 1.

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

22 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
23 educational purposes levied by, for, or on behalf of the City of Dublin independent school
24 district, except for any ad valorem taxes to pay interest on and to retire independent
25 school district bonded indebtedness.

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

29 (b)(1) Each resident of the City of Dublin independent school district who is between 62
30 and 64 years of age is granted an exemption on such person's homestead from City of
31 Dublin independent school district ad valorem taxes for educational purposes in the
32 amount of \$7,000.00 of the assessed value of such homestead. The value of that property
33 in excess of such exempted amount shall remain subject to taxation.

34 (2) Each resident of the City of Dublin independent school district who is between 65
35 and 72 years of age is granted an exemption on such person's homestead from City of
36 Dublin independent school district ad valorem taxes for educational purposes in the
37 amount of \$14,000.00 of the assessed value of such homestead. The value of that
38 property in excess of such exempted amount shall remain subject to taxation.

39 (3) Each resident of the City of Dublin independent school district who is between 73
40 and 79 years of age is granted an exemption on such person's homestead from City of
41 Dublin independent school district ad valorem taxes for educational purposes in the
42 amount of \$21,000.00 of the assessed value of such homestead. The value of that
43 property in excess of such exempted amount shall remain subject to taxation.

44 (4) Each resident of the City of Dublin independent school district who is 80 years of age
45 or older is granted an exemption on such person's homestead from City of Dublin
46 independent school district ad valorem taxes for educational purposes in the full amount
47 of the assessed value of such homestead. The value of that property in excess of such
48 exempted amount shall remain subject to taxation.

49 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
50 section unless such person or person's agent files an application with the governing authority
51 of the City of Dublin, or the designee thereof, giving such person's age and such additional
52 information relative to receiving such exemption as will enable the governing authority of
53 the City of Dublin, or the designee thereof, to make a determination regarding the initial and
54 continuing eligibility of such person for such exemption. The governing authority of the City
55 of Dublin, or the designee thereof, shall provide application forms for this purpose.

56 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
57 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
58 so long as the person granted the homestead exemption under subsection (b) of this section
59 occupies the residence as a homestead. After such person has filed the proper application as
60 provided in subsection (c) of this section, it shall not be necessary to make application
61 thereafter for any year, and such exemption shall continue to be allowed to such person. It
62 shall be the duty of any such person granted the homestead exemption under subsection (b)
63 of this section to notify the governing authority of the City of Dublin, or the designee thereof,
64 in the event that such person for any reason becomes ineligible for such exemption.

65 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
66 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
67 taxes for municipal purposes, or county school district ad valorem taxes for educational
68 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu
69 of and not in addition to any other homestead exemption applicable to City of Dublin
70 independent school district ad valorem taxes for educational purposes.

71 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
 72 beginning on or after January 1, 2026, and ending on or before December 31, 2030.

73 **SECTION 2.**

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

77 **SECTION 3.**

78 The municipal election superintendent of the City of Dublin shall call and conduct an
 79 election as provided in this section for the purpose of submitting this Act to the electors of
 80 the City of Dublin independent school district for approval or rejection. The municipal
 81 election superintendent shall conduct that election on the Tuesday following the first Monday
 82 in November, 2025, and shall issue the call and conduct that election as provided by general
 83 law. The municipal election superintendent shall cause the date and purpose of the election
 84 to be published once a week for two weeks immediately preceding the date thereof in the
 85 official organ of Laurens County. The ballot shall have written or printed thereon the words:

86 "() YES Shall the Act be approved which provides a homestead exemption from City
 87 of Dublin independent school district ad valorem taxes for educational
 88 () NO purposes for tax years 2026, 2027, 2028, 2029, and 2030:

89 (1) In the amount of \$7,000.00 of the assessed value of the homestead for
 90 residents of that school district who are between 62 and 64 years of age;

91 (2) In the amount of \$14,000.00 of the assessed value of the homestead
 92 for residents of that school district who are between 65 and 72 years of
 93 age;

94 (3) In the amount of \$21,000.00 of the assessed value of the homestead
 95 for residents of that school district who are between 73 and 79 years of

96 age; and

97 (4) In the full amount of the assessed value of the homestead for residents
98 of that school district who are 80 years of age or older?"

99 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
100 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
101 such question are for approval of the Act, Section 1 of this Act shall become of full force and
102 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
103 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
104 be automatically repealed on the 365th calendar day following the election date provided for
105 in this section. The expense of such election shall be borne by the City of Dublin. It shall
106 be the municipal election superintendent's duty to certify the result thereof to the Secretary
107 of State. The provisions of this section shall be mandatory upon the municipal election
108 superintendent and are not intended as directory. If the municipal election superintendent
109 fails or refuses to comply with this section, any elector of the City of Dublin independent
110 school district may apply for a writ of mandamus to compel the municipal election
111 superintendent to perform his or her duties under this section. If the court finds that the
112 municipal election superintendent has not complied with this section, the court shall fashion
113 appropriate relief requiring the municipal election superintendent to call and conduct such
114 election on the date required by this section or on the next date authorized for special
115 elections provided for in Code Section 21-2-540 of the O.C.G.A.

116 **SECTION 4.**

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

119 **SECTION 5.**

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