

House Bill 1558 (AS PASSED HOUSE AND SENATE)

By: Representatives Glaize of the 67<sup>th</sup> and Dawson of the 65<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Palmetto ad valorem taxes for municipal  
2 purposes in the amount of the full assessed value of the homestead for residents of that city  
3 who are 65 years of age or older; to provide for definitions; to specify the terms and  
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
5 to provide for compliance with constitutional requirements; to provide for a referendum,  
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies  
7 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for  
8 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 municipal purposes" means all ad valorem taxes for municipal  
13 purposes levied by, for, or on behalf of the City of Palmetto, including, but not limited  
14 to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
16 the O.C.G.A., as amended.

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17 (3) "Senior citizen" means a person who is 65 years of age or older on or before January  
18 1 of the year in which application for the exemption under subsection (b) of this section  
19 is made.

20 (b) Each resident of the City of Palmetto who is a senior citizen is granted an exemption on  
21 such person's homestead from City of Palmetto ad valorem taxes for municipal purposes in  
22 the amount of the full assessed value of such homestead. The value of that property in excess  
23 of such exempted amount shall remain subject to taxation.

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

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

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
41 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
42 independent school district ad valorem taxes for educational purposes. The homestead  
43 exemption granted by subsection (b) of this section shall be in lieu of and not in addition to

44 any other homestead exemption applicable to City of Palmetto ad valorem taxes for  
45 municipal purposes.

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

48 **SECTION 2.**

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

52 **SECTION 3.**

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

61 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
62 of Palmetto ad valorem taxes for municipal purposes in the amount of the  
63 ( ) NO full assessed value of the homestead for residents of that city who are 65  
64 years of age or older?"

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

69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
70 be automatically repealed on the 365th calendar day following the election date provided for  
71 in this section. The expense of such election shall be borne by the City of Palmetto. It shall  
72 be the municipal election superintendent's duty to certify the result thereof to the Secretary  
73 of State. The provisions of this section shall be mandatory upon the municipal election  
74 superintendent and are not intended as directory. If the municipal election superintendent  
75 fails or refuses to comply with this section, any elector of the City of Palmetto may apply  
76 for a writ of mandamus to compel the municipal election superintendent to perform his or  
77 her duties under this section. If the court finds that the municipal election superintendent has  
78 not complied with this section, the court shall fashion appropriate relief requiring the  
79 municipal election superintendent to call and conduct such election on the date required by  
80 this section or on the next date authorized for special elections provided for in Code Section  
81 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.