

House Bill 1575 (AS PASSED HOUSE AND SENATE)

By: Representatives Sainz of the 180<sup>th</sup> and Corbett of the 174<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to provide a homestead exemption from all City of Kingsland ad valorem  
2 taxes for any city purposes, approved April 7, 1992 (Ga. L. 1992, p. 5686), so as to apply the  
3 homestead exemption to residents who are 62 years of age or older; to provide for an  
4 effective date and applicability; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 An Act to provide a homestead exemption from all City of Kingsland ad valorem taxes for  
8 any city purposes, approved April 7, 1992 (Ga. L. 1992, p. 5686), is amended by revising  
9 subsection (a) of Section 1 as follows:

10 "(a) Each resident of the City of Kingsland who is 62 years of age or older shall be granted  
11 a homestead exemption from City of Kingsland ad valorem taxes for municipal purposes  
12 in the amount of \$25,000.00 of the assessed value of the resident's homestead. This  
13 exemption shall apply to all such taxes, including those levied to pay bonded indebtedness,  
14 on property that qualifies as a homestead under Code Section 48-5-40 of the O.C.G.A."

15 **SECTION 2.**

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

19 **SECTION 3.**

20 The municipal election superintendent of the City of Kingsland shall call and conduct an  
 21 election as provided in this section for the purpose of submitting this Act to the electors of  
 22 the City of Kingsland for approval or rejection. The election superintendent shall conduct  
 23 that election on the Tuesday following the first Monday in November, 2026, and shall issue  
 24 the call and conduct that election as provided by general law. The election superintendent  
 25 shall cause the date and purpose of the election to be published once a week for two weeks  
 26 immediately preceding the date thereof in the official organ of Camden County. The ballot  
 27 shall have written or printed thereon the words:

28 " YES Shall the Act be approved which provides a homestead exemption of  
 29 \$25,000.00 from City of Kingsland ad valorem taxes for municipal purposes  
 30  NO for residents 62 years of age or older, which represents a three-year decrease  
 31 in age to qualify for such exemption?"

32 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 33 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 34 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 35 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
 36 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 37 be automatically repealed on the 365th calendar day following the election date provided for  
 38 in this section. The expense of such election shall be borne by the City of Kingsland. It shall  
 39 be the election superintendent's duty to certify the result thereof to the Secretary of State.  
 40 The provisions of this section shall be mandatory upon the election superintendent and are

41 not intended as directory. If the election superintendent fails or refuses to comply with this  
42 section, any elector of the City of Kingsland may apply for a writ of mandamus to compel  
43 the election superintendent to perform his or her duties under this section. If the court finds  
44 that the election superintendent has not complied with this section, the court shall fashion  
45 appropriate relief requiring the election superintendent to call and conduct such election on  
46 the date required by this section or on the next date authorized for special elections provided  
47 for in Code Section 21-2-540 of the O.C.G.A.

48 **SECTION 4.**

49 This Act shall become effective on July 1, 2026, and shall apply to all taxable years beginning  
50 on or after January 1, 2027.

51 **SECTION 5.**

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