

AN ACT

To provide a homestead exemption from City of Palmetto ad valorem taxes for municipal purposes in the amount of the full assessed value of the homestead for residents of that city who are 65 years of age or older; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

- (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal purposes levied by, for, or on behalf of the City of Palmetto, including, but not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.
- (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.
- (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.

(b) Each resident of the City of Palmetto who is a senior citizen is granted an exemption on such person's homestead from City of Palmetto ad valorem taxes for municipal purposes in

the amount of the full assessed value of such homestead. 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 governing authority of the City of Palmetto, or the designee thereof, giving such person's age and such additional information relative to receiving such exemption as will enable the governing authority of the City of Palmetto, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption. The governing authority of the City of Palmetto, or the designee thereof, 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 governing authority of the City of Palmetto, or the designee thereof, 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, or county 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 homestead exemption applicable to City of Palmetto ad valorem taxes for municipal purposes.

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

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 municipal election superintendent of the City of Palmetto shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Palmetto for approval or rejection. The municipal election superintendent shall conduct that election on the Tuesday following the first Monday in November, 2026 and shall issue the call and conduct that election as provided by general law. The municipal 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 organs of Coweta and Fulton counties. The ballot shall have written or printed thereon the words:

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

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

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

SECTION 4.

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

SECTION 5.

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

APPROVED

MAY 11 2026

BY GOVERNOR

H. B. 1558

LOCAL LEGISLATION Notice is given that there will be introduced at the 2026 regular session of the General Assembly of Georgia a bill to provide a homestead exemption from the City of Palmetto ad valorem taxes for municipal purposes for residents of that city who are 65 years of age or older; and for other purposes.

AFFIDAVIT

GEORGIA, FULTON COUNTY

I, Lydia Glaize, Representative from District 67, state on oath as follows:

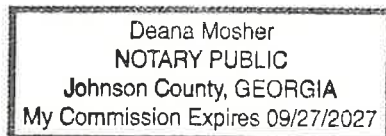
- (1) I am the author of the local bill to which this affidavit is attached.
- (2) In accordance with O.C.G.A. § 28-1-14, the notice requirements for the local bill to which this affidavit is attached have been satisfied, including but not limited to the following:
 - (A) The Notice of Intention to Introduce Local Legislation which is attached to such local bill was published in the South Fulton Neighbor, which is the official organ of Fulton County, on the 4th of February, 2026; and
 - (B) If the local bill amends the charter of a municipality or the enabling Act of the governing authority of a county or consolidated government, then a copy of the Notice of Intention to Introduce Local Legislation was mailed, transmitted by facsimile, or otherwise provided to the governing authority of such municipality, county, or consolidated government:
 - (i) During the calendar week in which the Notice was published in the official organ; or
 - (ii) During the seven days immediately following the date of publication of such Notice.

s/ 
Affiant

Sworn to and subscribed at the
State Capitol in Atlanta, Georgia,
This 16th of March, 2026,
Before me:



s/ DEANA MOSHER
Deana Mosher
Notary Public, Johnson County, Georgia
My Commission Expires September 27, 2027
[SEAL]



COPY ENROLLED
HB 1558 HR
ACT NO 593