

AN ACT

To amend an Act providing a homestead exemption from Pike County ad valorem taxes for county purposes for certain residents of that county who are 65 years of age or over, approved May 13, 2002 (Ga. L. 2002, p. 5736), so as to increase the amount of the homestead exemption for residents of Pike County who are senior citizens; to provide for increased amounts of homestead exemptions for certain residents who have resided in the county for a certain amount of time; 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 applicability; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

An Act providing a homestead exemption from Pike County ad valorem taxes for county purposes for certain residents of that county who are 65 years of age or over, approved May 13, 2002 (Ga. L. 2002, p. 5736), is amended by revising subsection (a) of Section 2 as follows:

"(a)(1) Each resident of Pike County who is a senior citizen is granted an exemption on that person's homestead from all Pike County ad valorem taxes for county purposes as follows:

(A) For all residents of Pike County who are senior citizens, in the amount of \$15,000.00 of the assessed value of that homestead;

- (B) Beginning the 2028 taxable year, for residents of Pike County who are senior citizens and 70 years of age or older who have resided in the county for five to nine years, \$20,000.00 of the assessed value of that homestead;
- (C) Beginning the 2031 taxable year, for residents of Pike County who are senior citizens and 75 years of age or older who have resided in the county for ten to 19 years, \$30,000.00 of the assessed value of that homestead; and
- (D) Beginning the 2035 taxable year, for residents of Pike County who are senior citizens and 80 years of age or older who have resided in the county for 20 years or more, \$50,000.00 of the assessed value of that homestead.
- (2) For the purpose of this subsection, the amount of time residing in the county is the total amount of time a senior citizen has lived in the county and need not be consecutive."

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 Pike County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Pike County for approval or rejection. The election superintendent shall conduct the 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 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 Pike County. The ballot shall have written or printed thereon the words:

- "() YES Shall the Act be approved which increases the homestead exemption for senior citizens to \$15,000.00 for all senior citizens, \$20,000.00 for senior citizens 70 years of age or older who have resided in the county for five to nine years, \$30,000.00 for all senior citizens 75 years of age or older who have resided in the county for ten to 19 years, and \$50,000.00 for all senior citizens 80 years of age or older who have resided in the county for 20 or more years?"

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 Pike County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of Pike County may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the 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

**NOTICE OF INTENTION TO
INTRODUCE LOCAL LEGISLATION**

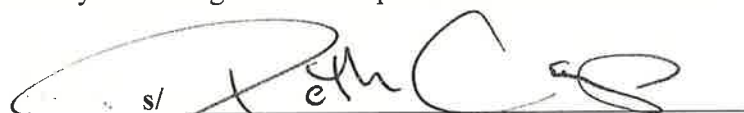
Notice is given that there will be introduced at the 2026 regular session of the General Assembly of Georgia a bill to amend an Act providing a homestead exemption from Pike County ad valorem taxes for county purposes for certain residents of that county who are 65 years of age or over, approved May 13, 2002 (Ga L. 2022, p.5736) and for other purposes.

AFFIDAVIT

GEORGIA, FULTON COUNTY

I, Beth Camp, Representative from District 135, 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 Pike County Journal Reporter, which is the official organ of Pike County, on the 11th of March, 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/ ROBYN J. UNDERWOOD

Robyn J. Underwood

Notary Public, Henry County, Georgia

My Commission Expires September 27, 2027

[SEAL]



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HB 1563 HR _____

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