

Senate Bill 334

By: Senator Moore of the 53rd

AS PASSED SENATE

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Trion independent school district ad
2 valorem taxes for educational purposes in an amount equal to the amount by which the
3 current year assessed value of a homestead exceeds the base year assessed value of such
4 homestead; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for compliance
6 with constitutional requirements; to provide for a referendum, effective dates, automatic
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
8 to provide for related matters; to repeal conflicting laws; and for 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 educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the City of Trion independent school
14 district, except for any ad valorem taxes to pay interest on and to retire independent
15 school district bonded indebtedness.

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16 (2) "Base year" means the taxable year immediately preceding the taxable year in which
17 the exemption under subsection (b) of this section is first granted to the most recent
18 owner of such homestead.

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

22 (b) Each resident of the City of Trion independent school district is granted an exemption
23 on such person's homestead from City of Trion independent school district ad valorem taxes
24 for educational purposes in an amount equal to the amount by which the current year
25 assessed value of such homestead exceeds the base year assessed value, including any final
26 determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as
27 amended, of such homestead. This exemption shall not apply to taxes assessed on
28 improvements to such homestead or additional land that is added to such homestead after
29 January 1 of the base year. If any real property is removed from such homestead, the base
30 year assessed value, including any final determination of value on appeal pursuant to Code
31 Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal, and
32 the exemption shall be recalculated accordingly. The value of that property in excess of such
33 exempted amount shall remain subject to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
35 section unless such person or person's agent files an application with the governing authority
36 of the City of Trion, or the designee thereof, providing such information relative to receiving
37 such exemption as will enable the governing authority of the City of Trion, or the designee
38 thereof, to make a determination regarding the initial and continuing eligibility of such
39 person for such exemption. The governing authority of the City of Trion, or the designee
40 thereof, shall provide application forms for this purpose.

41 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
42 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

43 so long as the person granted the homestead exemption under subsection (b) of this section
44 occupies the residence as a homestead. After such person has filed the proper application as
45 provided in subsection (c) of this section, it shall not be necessary to make application
46 thereafter for any year, and such exemption shall continue to be allowed to such person. It
47 shall be the duty of any such person granted the homestead exemption under subsection (b)
48 of this section to notify the governing authority of the City of Trion, or the designee thereof,
49 in the event that such person for any reason becomes ineligible for such exemption.

50 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
51 state ad valorem taxes, county ad valorem taxes for county purposes, county school district
52 ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal
53 purposes. The homestead exemption granted by subsection (b) of this section shall be in
54 addition to and not in lieu of any other homestead exemption applicable to City of Trion
55 independent school district ad valorem taxes for educational purposes.

56 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
57 beginning on or after January 1, 2026.

58 **SECTION 2.**

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

62 **SECTION 3.**

63 The municipal election superintendent of the City of Trion shall call and conduct an election
64 as provided in this section for the purpose of submitting this Act to the electors of the City
65 of Trion independent school district for approval or rejection. The municipal election
66 superintendent shall conduct that election on the Tuesday following the first Monday in
67 November of 2025 and shall issue the call and conduct that election as provided by general

68 law. The municipal election superintendent shall cause the date and purpose of the election
 69 to be published once a week for two weeks immediately preceding the date thereof in the
 70 official organ of Chattooga County. The ballot shall have written or printed thereon the
 71 words:

72 "() YES Shall the Act be approved which provides a homestead exemption from City
 73 of Trion independent school district ad valorem taxes for educational
 74 () NO purposes in an amount equal to the amount by which the current year
 75 assessed value of a homestead exceeds the base year assessed value,
 76 including any final determination of value on appeal pursuant to Code
 77 Section 48-5-311 of the O.C.G.A., as amended, of such homestead?"

78 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 79 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 80 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 81 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as
 82 provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 83 be automatically repealed on the 365th calendar day following the election date provided for
 84 in this section. The expense of such election shall be borne by the City of Trion. It shall be
 85 the municipal election superintendent's duty to certify the result thereof to the Secretary of
 86 State. The provisions of this section shall be mandatory upon the municipal election
 87 superintendent and are not intended as directory. If the municipal election superintendent
 88 fails or refuses to comply with this section, any elector of the City of Trion independent
 89 school district may apply for a writ of mandamus to compel the municipal election
 90 superintendent to perform his or her duties under this section. If the court finds that the
 91 municipal election superintendent has not complied with this section, the court shall fashion
 92 appropriate relief requiring the municipal election superintendent to call and conduct such
 93 election on the date required by this section or on the next date authorized for special
 94 elections provided for in Code Section 21-2-540 of the O.C.G.A.

95 **SECTION 4.**

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

98 **SECTION 5.**

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