

Senate Bill 335

By: Senator Moore of the 53rd

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from Chattooga County school district ad valorem taxes
2 for educational purposes in an amount equal to the amount by which the current year
3 assessed value of a homestead exceeds the base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for compliance with
6 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
7 mandatory execution of election, and judicial remedies regarding failure to comply; to
8 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 Chattooga County school district,
14 except for any ad valorem taxes to pay interest on and to retire county school district
15 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 Chattooga County school district is granted an exemption on such
23 person's homestead from Chattooga County school district ad valorem taxes for educational
24 purposes in an amount equal to the amount by which the current year assessed value of such
25 homestead exceeds the base year assessed value, including any final determination of value
26 on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of such
27 homestead. This exemption shall not apply to taxes assessed on improvements to such
28 homestead or additional land that is added to such homestead after January 1 of the base
29 year. If any real property is removed from such homestead, the base year assessed value,
30 including any final determination of value on appeal pursuant to Code Section 48-5-311 of
31 the O.C.G.A., as amended, shall be adjusted to reflect such removal, and the exemption shall
32 be recalculated accordingly. The value of that property in excess of such exempted amount
33 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 tax commissioner
36 of Chattooga County, giving such information relative to receiving such exemption as will
37 enable the tax commissioner of Chattooga County to make a determination regarding the
38 initial and continuing eligibility of such person for such exemption. The tax commissioner
39 of Chattooga County shall provide application forms for this purpose.

40 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
41 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
42 so long as the person granted the homestead exemption under subsection (b) of this section

43 occupies the residence as a homestead. After such person has filed the proper application as
44 provided in subsection (c) of this section, it shall not be necessary to make application
45 thereafter for any year, and such exemption shall continue to be allowed to such person. It
46 shall be the duty of any such person granted the homestead exemption under subsection (b)
47 of this section to notify the tax commissioner of Chattooga County in the event that such
48 person for any reason becomes ineligible for such exemption. The surviving spouse of the
49 person who has been granted the exemption provided for in subsection (b) of this section
50 shall continue to receive the exemption provided under subsection (b) of this section, so long
51 as that surviving spouse continues to occupy the home as a residence and homestead.

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

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

60 **SECTION 2.**

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

64 **SECTION 3.**

65 The election superintendent of Chattooga County shall call and conduct an election as
66 provided in this section for the purpose of submitting this Act to the electors of the Chattooga
67 County school district for approval or rejection. The election superintendent shall conduct

68 that election on the Tuesday following the first Monday in November of 2025 and shall issue
 69 the call and conduct that election as provided by general law. The election superintendent
 70 shall cause the date and purpose of the election to be published once a week for two weeks
 71 immediately preceding the date thereof in the official organ of Chattooga County. The ballot
 72 shall have written or printed thereon the words:

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

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