

Senate Bill 333

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 Chickamauga independent school district
2 ad 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 Chickamauga independent
14 school district, except for any ad valorem taxes to pay interest on and to retire
15 independent school district bonded indebtedness.

S. B. 333

- 1 -

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 Chickamauga independent school district is granted an
23 exemption on such person's homestead from City of Chickamauga independent school
24 district ad valorem taxes for educational purposes in an amount equal to the amount by which
25 the current year assessed value of such homestead exceeds the base year assessed value,
26 including any final determination of value on appeal pursuant to Code Section 48-5-311 of
27 the O.C.G.A., as amended, of such homestead. This exemption shall not apply to taxes
28 assessed on improvements to such homestead or additional land that is added to such
29 homestead after January 1 of the base year. If any real property is removed from such
30 homestead, the base year assessed value, including any final determination of value on
31 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to
32 reflect such removal, and the exemption shall be recalculated accordingly. The value of that
33 property in excess of such 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 Chickamauga, or the designee thereof, providing such information relative to
37 receiving such exemption as will enable the governing authority of the City of Chickamauga,
38 or the designee thereof, to make a determination regarding the initial and continuing
39 eligibility of such person for such exemption. The governing authority of the City of
40 Chickamauga, or the designee 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 Chickamauga, or the designee
49 thereof, 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
55 Chickamauga 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 Chickamauga shall call and conduct an
64 election as provided in this section for the purpose of submitting this Act to the electors of
65 the City of Chickamauga independent school district for approval or rejection. The
66 municipal election superintendent shall conduct that election on the Tuesday following the
67 first Monday in November, 2025, and shall issue the call and conduct that election as

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

72 " YES Shall the Act be approved which provides a homestead exemption from City
 73 of Chickamauga independent school district ad valorem taxes for
 74 NO educational purposes in an amount equal to the amount by which the current
 75 year 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
 82 as 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 Chickamauga. It
 85 shall be the municipal election superintendent's duty to certify the result thereof to the
 86 Secretary of State. The provisions of this section shall be mandatory upon the municipal
 87 election superintendent and are not intended as directory. If the municipal election
 88 superintendent fails or refuses to comply with this section, any elector of the City of
 89 Chickamauga independent school district may apply for a writ of mandamus to compel the
 90 municipal election superintendent to perform his or her duties under this section. If the court
 91 finds that the municipal election superintendent has not complied with this section, the court
 92 shall fashion appropriate relief requiring the municipal 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.