

House Bill 1200

By: Representatives Stephens of the 164th, Petrea of the 166th, Hitchens of the 161st, Gilliard of the 162nd, and Westbrook of the 163rd

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing for a base year assessed value homestead exemption from
 2 Chatham County and City of Savannah School District ad valorem taxes for educational
 3 purposes, approved April 12, 1999 (Ga. L. 1999, p. 4215), as amended, so as to prevent any
 4 increases in the adjusted base year assessed value of properties above the value set in tax
 5 year 2025; to provide for compliance with constitutional requirements; to provide for a
 6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
 7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
 8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act providing for a base year assessed value homestead exemption from Chatham County
 12 and City of Savannah School District ad valorem taxes for educational purposes, approved
 13 April 12, 1999 (Ga. L. 1999, p. 4215), as amended, is amended in Section 1 by revising
 14 paragraph (2) of subsection (a) as follows:

15 "(2) 'Adjusted base year assessed value' means an amount equal to the assessed value of
 16 such homestead for the base year, increased annually by the percentage of any increase

17 in the Consumer Price Index for all Urban Consumers published by the Bureau of Labor
 18 Statistics of the United States Department of Labor from the base year to tax year 2025.
 19 However, in the event that the assessed value for the current year is less than or equal to
 20 the assessed value for the base year, then the adjusted base year assessed value shall equal
 21 the current year assessed value. In no event shall the adjusted base year assessed value
 22 for a tax year after tax year 2026 exceed the adjusted base year assessed value for such
 23 homestead for tax year 2025."

24 **SECTION 2.**

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

28 **SECTION 3.**

29 The election superintendent of Chatham County shall call and conduct an election as
 30 provided in this section for the purpose of submitting this Act to the electors of the Chatham
 31 County and City of Savannah School District for approval or rejection. The election
 32 superintendent shall conduct that election on the date of the 2026 general primary and shall
 33 issue the call and conduct that election as provided by general law. The election
 34 superintendent shall cause the date and purpose of the election to be published once a week
 35 for two weeks immediately preceding the date thereof in the official organ of Chatham
 36 County. The ballot shall have written or printed thereon the words:

37 "() YES Shall the Act amending the adjusted base year assessed value homestead
 38 exemption from Chatham County and City of Savannah School District ad
 39 () NO valorem taxes for educational purposes be approved so as to prevent any
 40 future increases in the adjusted base year assessed value of a homestead
 41 above the assessed value of such homestead in tax year 2025?"

42 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
43 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
44 such question are for approval of the Act, Section 1 of this Act shall become of full force and
45 effect on July 1, 2026. If the Act is not so approved or if the election is not conducted as
46 provided in this section, Section 1 of this Act shall not become effective, and this Act shall
47 be automatically repealed on the 365th calendar day following the election date provided for
48 in this section. The expense of such election shall be borne by Chatham County. It shall be
49 the election superintendent's duty to certify the result thereof to the Secretary of State. The
50 provisions of this section shall be mandatory upon the election superintendent and are not
51 intended as directory. If the election superintendent fails or refuses to comply with this
52 section, any elector of the Chatham County and City of Savannah School District may apply
53 for a writ of mandamus to compel the election superintendent to perform his or her duties
54 under this section. If the court finds that the election superintendent has not complied with
55 this section, the court shall fashion appropriate relief requiring the election superintendent
56 to call and conduct such election on the date required by this section or on the next date
57 authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

58 **SECTION 4.**

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

61 **SECTION 5.**

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