

House Bill 782

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

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Chatham 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 a short title; to provide
6 for compliance with constitutional requirements; to provide for a referendum, effective dates,
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
8 to comply; 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 This Act shall be known and may be cited as the "Chatham County Schools' Tax Relief Act."

12 **SECTION 2.**

13 (a) As used in this Act, the term:

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the Chatham County school district,

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16 except for any ad valorem taxes to pay interest on and to retire county school district
17 bonded indebtedness.

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

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

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

36 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
37 section unless such person or person's agent files an application with the tax commissioner
38 of Chatham County, giving such information relative to receiving such exemption as will
39 enable the tax commissioner of Chatham County to make a determination regarding the
40 initial and continuing eligibility of such person for such exemption. The tax commissioner
41 of Chatham County shall provide application forms for this purpose.

42 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
43 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
44 so long as the person granted the homestead exemption under subsection (b) of this section
45 occupies the residence as a homestead. After such person has filed the proper application as
46 provided in subsection (c) of this section, it shall not be necessary to make application
47 thereafter for any year, and such exemption shall continue to be allowed to such person. It
48 shall be the duty of any such person granted the homestead exemption under subsection (b)
49 of this section to notify the tax commissioner of Chatham County in the event that such
50 person for any reason becomes ineligible for such exemption. The surviving spouse of the
51 person who has been granted the exemption provided for in subsection (b) of this section
52 shall continue to receive the exemption provided under subsection (b) of this section, so long
53 as that surviving spouse continues to occupy the home as a residence and homestead.

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

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

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SECTION 3.

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

66

SECTION 4.

67 The election superintendent of Chatham County shall call and conduct an election as
 68 provided in this section for the purpose of submitting this Act to the electors of the Chatham
 69 County school district for approval or rejection. The election superintendent shall conduct
 70 that election on the Tuesday following the first Monday in November of 2025 and shall issue
 71 the call and conduct that election as provided by general law. The election superintendent
 72 shall cause the date and purpose of the election to be published once a week for two weeks
 73 immediately preceding the date thereof in the official organ of Chatham County. The ballot
 74 shall have written or printed thereon the words:

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

81 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 82 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 83 such question are for approval of the Act, Section 2 of this Act shall become of full force and
 84 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
 85 as provided in this section, Section 2 of this Act shall not become effective, and this Act shall
 86 be automatically repealed on the 365th calendar day following the election date provided for
 87 in this section. The expense of such election shall be borne by Chatham County. It shall be
 88 the election superintendent's duty to certify the result thereof to the Secretary of State. The
 89 provisions of this section shall be mandatory upon the election superintendent and are not
 90 intended as directory. If the election superintendent fails or refuses to comply with this
 91 section, any elector of the Chatham County school district may apply for a writ of mandamus
 92 to compel the election superintendent to perform his or her duties under this section. If the

93 court finds that the election superintendent has not complied with this section, the court shall
94 fashion appropriate relief requiring the election superintendent to call and conduct such
95 election on the date required by this section or on the next date authorized for special
96 elections provided for in Code Section 21-2-540 of the O.C.G.A.

97 **SECTION 5.**

98 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
99 its approval by the Governor or upon its becoming law without such approval.

100 **SECTION 6.**

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