

House Bill 741 (AS PASSED HOUSE AND SENATE)

By: Representatives Petrea of the 166th, Stephens of the 164th, and Franklin of the 160th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Bryan County school district ad valorem taxes for
2 educational purposes in an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide a short title; 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 This Act shall be known and may be cited as the "Petrea-Stephens-Franklin-Watson Tax
12 Relief Act."

13 **SECTION 2.**

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

15 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
16 educational purposes levied by, for, or on behalf of the Bryan County school district,
17 except for any ad valorem taxes to pay interest on and to retire county school district
18 bonded indebtedness.

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

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

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

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

41 continuing eligibility of such person for such exemption. The tax commissioner of Bryan
42 County shall provide application forms for this purpose.

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

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

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

63 **SECTION 3.**

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

67 **SECTION 4.**

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

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

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

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

98 **SECTION 5.**

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

101 **SECTION 6.**

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