

House Bill 805 (AS PASSED HOUSE AND SENATE)

By: Representative Hatchett of the 155th

A BILL TO BE ENTITLED

AN ACT

1 To provide a homestead exemption from City of Dublin independent school district ad
2 valorem taxes for educational purposes in the amount by which the current year assessed
3 value of a homestead exceeds the adjusted base year assessed value of such homestead; to
4 provide that such exemption shall only apply to tax years 2026 through 2030; to provide for
5 definitions; to specify the terms and conditions of the exemption and the procedures relating
6 thereto; to provide for applicability; to provide for compliance with constitutional
7 requirements; to provide for a referendum, effective dates, and automatic repeal, mandatory
8 execution of election, and judicial remedies regarding failure to comply; to provide for
9 related matters; to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

13 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the City of Dublin independent school
15 district, except for any ad valorem taxes levied to pay interest on and to retire
16 independent school district bonded indebtedness.

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(2) "Adjusted base year assessed value" means the sum of:

(A) The previous adjusted base year assessed value;

(B) An amount equal to the difference between the current year assessed value of the homestead and the base year assessed value of the homestead, provided that such amount shall not exceed 20 percent of the previous adjusted base year assessed value of the homestead; and

(C) The value of any substantial property change, provided that no such value added improvements to the homestead shall be duplicated as to the same addition or improvement.

(3) "Base year assessed value" means:

(A) With respect to an exemption under this section which is first granted to a person on such person's homestead for the 2026 taxable year, the assessed value for taxable year 2025, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., of the homestead; or

(B) In all other cases, the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., of the homestead from the taxable year immediately preceding the taxable year in which the exemption under this section is first granted to the applicant.

(4) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended.

(5) "Previous adjusted base year assessed value" means:

(A) With respect to the year for which the exemption under this section which is first granted to a person on such person's homestead, the base year assessed value; or

(B) In all other cases, the adjusted base year assessed value of the homestead as calculated in the taxable year immediately preceding the current year, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A.

(6) "Substantial property change" means any increase or decrease in the assessed value of a homestead derived from additions or improvements to, or the removal of real property from, such homestead which occurred after the year in which the base year assessed value is determined for such homestead. The assessed value of the substantial property changes shall be established following any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A.

(b)(1) Each resident of the City of Dublin independent school district is granted an exemption on such person's homestead from City of Dublin independent school district ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of such homestead, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., exceeds its previous adjusted base year assessed value.

(2) Except as provided for in subsection (c) of this section, no exemption provided for in this subsection shall transfer to any subsequent owner of the property, and the assessed value of such property shall be as provided by law.

(c) The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as such surviving spouse continues to occupy the residence as a homestead.

(d) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the governing authority of the City of Dublin, or the designee thereof, providing such information relative to receiving such exemption as will enable the governing authority of the City of Dublin, or the designee thereof, to make a determination regarding the initial and continuing eligibility of such person for such exemption or such person has already filed for and is receiving a homestead exemption and such existing application provides sufficient

information to make such determination of eligibility. The governing authority of the City of Dublin or the designee thereof shall provide application forms for this purpose.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (d) of this section, it shall not be necessary to make application thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b) of this section to notify the governing authority of the City of Dublin, or the designee thereof, in the event that such person for any reason becomes ineligible for such exemption.

(f)(1) The exemption granted by subsection (b) of this section shall not apply to or affect state or county ad valorem taxes or county or independent school district ad valorem taxes for educational purposes.

(2) Except as otherwise provided in paragraph (3) of this subsection, the homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

(3) The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other base year value or adjusted base year value homestead exemption provided by local Act which is applicable to City of Dublin independent school district ad valorem taxes for educational purposes.

(g) The exemption granted by this Act shall be applicable to all taxable years beginning on or after January 1, 2026, and ending on or before December 31, 2030.

SECTION 2.

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

SECTION 3.

(a) The municipal election superintendent of the City of Dublin shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Dublin independent school district for approval or rejection. The municipal election superintendent shall conduct such election on Tuesday following the first Monday in November, 2025, and shall issue the call and conduct such election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Laurens County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which provides a homestead exemption from City of Dublin independent school district ad valorem taxes for educational purposes for tax years 2026 through 2030 in an amount equal to the amount by which the current year assessed value of a homestead exceeds its base year assessed value, provided that the base year assessed value of such homestead shall be subject to annual increases of up to 20 percent?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No."

(b) If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2026. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1

of this Act shall not become effective, and this Act shall be automatically repealed on the 365th calendar day following the election date provided for in this section.

(c) The expense of such election shall be borne by the City of Dublin. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

(d) The provisions of this section shall be mandatory upon the municipal election superintendent and are not intended as directory. If the municipal election superintendent fails or refuses to comply with this section, any elector of the City of Dublin independent school district may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the municipal election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the municipal election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

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

SECTION 5.

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