

House Bill 1203 (AS PASSED HOUSE AND SENATE)

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 a homestead exemption from Chatham County 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, approved May 9, 2025 (Ga. L. 2025, p. 3649), so as to provide that any
5 homeowner receiving the homestead exemption provided for in Ga. L 1999, p. 4215, as
6 amended, shall automatically receive the exemption provided for in this Act; to provide for
7 related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from Chatham County school district ad valorem
11 taxes for educational purposes in an amount equal to the amount by which the current year
12 assessed value of a homestead exceeds the base year assessed value of such homestead,
13 approved May 9, 2025 (Ga. L. 2025, p. 3649), is amended in Section 2 by revising subsection
14 (c) as follows:

15 "(c) A person shall not receive the homestead exemption granted by subsection (b) of this
16 section unless such person or person's agent files an application with the tax commissioner

17 of Chatham County or his or her designee, giving such information relative to receiving
18 such exemption as will enable the tax commissioner of Chatham County or his or her
19 designee to make a determination regarding the initial and continuing eligibility of such
20 person for such exemption. The tax commissioner of Chatham County or his or her
21 designee shall provide application forms for this purpose; provided, however, that any
22 person who, as of December 31, 2026, has applied for and is eligible to receive the adjusted
23 base year homestead exemption from Chatham County and City of Savannah School
24 District ad valorem taxes for education purposes granted by Ga. L. 1999, p. 4215, as
25 amended, shall be automatically eligible for the exemption granted by this Act without
26 applying therefor."

27 **SECTION 2.**

28 All laws and parts of laws in conflict with this Act are repealed.