

House Bill 1440 (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."

SECTION 2.

13

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; provided, however, that, for any persons granted the
22 exemption under subsection (b) of this section pursuant to:

23 (A) Subparagraph (c)(2)(A) of this section, the base year shall be tax year 2026; or

24 (B) Subparagraph (c)(2)(B) of this section, the base year shall be the same base year
25 such person received pursuant to Code Section 48-5-44.2 of the O.C.G.A.

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

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

39 be recalculated accordingly. The value of that property in excess of such exempted amount
40 shall remain subject to taxation.

41 (c)(1) A person shall not receive the homestead exemption granted by subsection (b) of
42 this section unless such person or person's agent files an application with the tax
43 commissioner of Bryan County, giving such information relative to receiving such
44 exemption as will enable the tax commissioner of Bryan County to make a determination
45 regarding the initial and continuing eligibility of such person for such exemption. The
46 tax commissioner of Bryan County shall provide application forms for this purpose.

47 (2) Notwithstanding paragraph (1) of this subsection to the contrary, any person who, as
48 of December 31, 2026:

49 (A) Has applied for, is eligible for, and receives the adjusted base year homestead
50 exemption from Bryan County school district ad valorem taxes for education purposes
51 granted by the "Watson-Stephens-Petrea-Franklin Tax Relief Act," approved May 9,
52 2025 (Ga. L. 2025, p. 3634); or

53 (B) Is eligible and receives the adjusted base year homestead exemption from ad
54 valorem taxes pursuant to Code Section 48-5-44.2 of the O.C.G.A.

55 shall be automatically eligible for and granted exemption provided for by this Act without
56 applying therefor.

57 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
58 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
59 so long as the person granted the homestead exemption under subsection (b) of this section
60 occupies the residence as a homestead. After such person has filed the proper application as
61 provided in subsection (c) of this section, it shall not be necessary to make application
62 thereafter for any year, and such exemption shall continue to be allowed to such person. It
63 shall be the duty of any such person granted the homestead exemption under subsection (b)
64 of this section to notify the tax commissioner of Bryan County in the event that such person
65 for any reason becomes ineligible for such exemption. The surviving spouse of the person

66 who has been granted the exemption provided for in subsection (b) of this section shall
67 continue to receive the exemption provided under subsection (b) of this section, so long as
68 that surviving spouse continues to occupy the home as a residence and homestead.

69 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
70 state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem
71 taxes for municipal purposes, or independent school district ad valorem taxes for educational
72 purposes. The homestead exemption granted by subsection (b) of this section shall be in
73 addition to and not in lieu of any other homestead exemption applicable to Bryan County
74 school district ad valorem taxes for educational purposes.

75 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
76 beginning on or after January 1, 2027.

77 **SECTION 3.**

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

81 **SECTION 4.**

82 The election superintendent of Bryan County shall call and conduct an election as provided
83 in this section for the purpose of submitting this Act to the electors of the Bryan County
84 school district for approval or rejection. The election superintendent shall conduct that
85 election on the Tuesday following the first Monday in November of 2026 and shall issue the
86 call and conduct that election as provided by general law. The election superintendent shall
87 cause the date and purpose of the election to be published once a week for two weeks
88 immediately preceding the date thereof in the official organ of Bryan County. The ballot
89 shall have written or printed thereon the words:

115

SECTION 6.

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