

House Bill 476

By: Representatives Stephens of the 164th, Petrea of the 166th, 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 adjusted 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 for 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 "Watson-Stephens-Petrea-Franklin Tax
12 Relief Act."

SECTION 2.

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

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

(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 the total of the previous adjusted base year assessed value of the homestead multiplied by the inflation rate for the prior year; 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, with the additional qualification that it shall include not more than five contiguous acres of homestead property.

39 (5) "Inflation rate" means the annual inflationary index rate as determined for a given
40 year by the Bryan County tax commissioner in accordance with subsection (f) of this
41 section.

42 (6) "Previous adjusted base year assessed value" means:

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

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

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

55 (b)(1) Subject to the limitations provided in this section, each resident of the Bryan
56 County school district is granted an exemption on that person's homestead from ad
57 valorem taxes in an amount equal to the amount by which the current year assessed value
58 of that homestead, including any final determination of value on appeal pursuant to Code
59 Section 48-5-311, exceeds its previous adjusted base year assessed value.

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

63 (c) No person shall receive the exemption granted by subsection (b) of this section unless
64 such person or person's agent files an application with the tax commissioner of Bryan
65 County as will enable the tax commissioner to make a determination regarding the initial

66 and continuing eligibility of such person for such exemption; provided, however, that any
67 person who had previously applied for a homestead exemption, was allowed such
68 homestead exemption for the 2025 tax year, and remains eligible for a homestead
69 exemption for that same homestead property in the 2026 tax year shall be automatically
70 allowed the exemption granted under subsection (b) of this section for that homestead
71 without further application. The tax commissioner shall provide application forms for this
72 purpose.

73 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
74 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year
75 to year so long as the person granted the homestead exemption under subsection (b) of this
76 section occupies the residence as a homestead. After such person has filed the proper
77 application as provided in subsection (c) of this section, it shall not be necessary to make
78 application thereafter for any year, and such exemption shall continue to be allowed to such
79 person. It shall be the duty of any such person granted the homestead exemption under
80 subsection (b) of this section to notify the tax commissioner of Bryan County in the event
81 that such person for any reason becomes ineligible for such exemption. The unremarried
82 surviving spouse of the person who has been granted the exemption provided for in
83 subsection (b) of this section shall continue to receive the exemption provided under
84 subsection (b) of this section, so long as that unremarried surviving spouse continues to
85 occupy the home as a residence and homestead.

86 (e)(1) The exemption granted by subsection (b) of this section shall not apply to or affect
87 any state ad valorem taxes, county ad valorem taxes for county purposes, independent
88 school district ad valorem taxes for educational purposes, or municipal ad valorem taxes
89 for municipal purposes.

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

93 (3) The homestead exemption granted by subsection (b) of this section shall not be
94 applied in addition to any other base year value homestead exemption provided by law
95 with respect to the Bryan County school district. In any such event, the Bryan County
96 tax commissioner shall apply only the base year value homestead exemption that is larger
97 or more beneficial for the taxpayer with respect to the Bryan County school district.

98 (f) For the purposes of this section, the Bryan County tax commissioner shall promulgate
99 a standardized method for determining annual inflationary index rates which reflect the
100 effects of inflation and deflation on the cost of living for residents of Bryan County for a
101 given calendar year. Such method may utilize the Consumer Price Index as reported by the
102 Bureau of Labor Statistics of the United States Department of Labor or any other similar
103 index established by the federal government if the Bryan County tax commissioner
104 determines that such federal index fairly reflects the effects of inflation and deflation on
105 residents of the Bryan County school district.

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

108 **SECTION 3.**

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

112 **SECTION 4.**

113 The election superintendent of Bryan County shall call and conduct an election as provided
114 in this section for the purpose of submitting this Act to the electors of the Bryan County
115 school district for approval or rejection. The election superintendent shall conduct that
116 election on the Tuesday following the first Monday in November of 2025 and shall issue the
117 call and conduct that election as provided by general law. The election superintendent shall

118 cause the date and purpose of the election to be published once a week for two weeks
119 immediately preceding the date thereof in the official organ of Bryan County. The ballot
120 shall have written or printed thereon the words:

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

127 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
128 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
129 such question are for approval of the Act, Section 2 of this Act shall become of full force and
130 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
131 as provided in this section, Section 2 of this Act shall not become effective, and this Act shall
132 be automatically repealed on the 365th calendar day following the election date provided for
133 in this section. The expense of such election shall be borne by Bryan County. It shall be the
134 election superintendent's duty to certify the result thereof to the Secretary of State. The
135 provisions of this section shall be mandatory upon the election superintendent and are not
136 intended as directory. If the election superintendent fails or refuses to comply with this
137 section, any elector of the Bryan County school district may apply for a writ of mandamus
138 to compel the election superintendent to perform his or her duties under this section. If the
139 court finds that the election superintendent has not complied with this section, the court shall
140 fashion appropriate relief requiring the election superintendent to call and conduct such
141 election on the date required by this section or on the next date authorized for special
142 elections provided for in Code Section 21-2-540 of the O.C.G.A.

143 **SECTION 5.**

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

146 **SECTION 6.**

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