

Senate Bill 327

By: Senators Miller of the 49th, Ginn of the 47th, Mullis of the 53rd, Payne of the 54th,
Jones of the 25th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for a homestead exemption from ad valorem
3 taxes for educational purposes in an amount equal to \$100,000.00 of the assessed value of
4 the homestead for residents of any school district that has been certified by the State Board
5 of Education for a given year to have substantially deviated from the course curriculum
6 approved by the State Board of Education; to provide for definitions; to specify the terms and
7 conditions of the exemption and the procedures relating thereto; to provide for an effective
8 date, applicability, and automatic repeal; to provide for related matters; to repeal conflicting
9 laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
13 taxation of property, is amended by adding a new Code section to read as follows:

14 "48-5-42.2.

15 (a) For purposes of this Code section, the term:

16 (1) 'Ad valorem taxes for educational purposes' means all ad valorem taxes for levied by,
17 for, or on behalf of any county, area, or independent school district in this state.

18 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40.

19 (b)(1) As authorized pursuant to Article VII, Section II, Paragraph II(c) of the
20 Constitution, in the event that the State Board of Education adopts a resolution by a
21 majority vote of its members which declares that any particular county, area, or
22 independent school district substantially deviated at any point during the calendar year
23 from the approved course curriculum adopted by the State Board of Education for that
24 year, each resident of such school district shall be entitled to claim an exemption from ad
25 valorem taxes for educational purposes in an amount equal \$100,000.00 of the assessed
26 value of that resident's homestead for the taxable year following the adoption of the
27 adoption of such resolution.

28 (2) The value of that property in excess of such exempted amount shall remain subject
29 to taxation.

30 (c)(1) A person shall not receive the homestead exemption granted by subsection (b) of
31 this Code section unless the person or person's agent files a claim for the exemption with
32 the tax receiver or tax commissioner of the respective counties or municipalities charged
33 with the duty of receiving returns of property for ad valorem taxation for educational
34 purposes.

35 (2) The State Board of Education shall prepare claim forms applicable to each school
36 district for which an exemption is allowed by subsection (b) of this Code section during
37 the following taxable year. Such forms shall be taxable year specific and shall provide
38 such information as will enable such tax receiver or tax commissioner to make a
39 determination regarding the initial and continuing eligibility of such owner for such
40 exemption. Such forms shall be made publicly available on the website of the State
41 Board of Education and a link thereto shall be provided on the website of each tax
42 receiver or tax commissioner in this state.

43 (3) To the extent not otherwise provided for in this Code section, the exemption shall be
44 claimed and returned as provided in Code Section 48-5-50.1, as amended.

45 (d)(1) The exemption shall be automatically renewed from year to year, provided that
46 the person granted the homestead exemption under subsection (b) of this Code section
47 occupies the residence as a homestead, and the State Board of Education adopted a
48 resolution during the preceding year that the relevant school district substantially deviated
49 from the curriculum adopted by the State Board of Education.

50 (2) It shall be the duty of any person granted the homestead exemption under
51 subsection (b) of this Code section to notify the tax receiver or tax commissioner in the
52 event that person for any reason becomes ineligible for or wishes to cease obtaining the
53 benefit of such exemption.

54 (e) The homestead exemption granted by subsection (b) of this Code section shall be in
55 addition to and not in lieu of any other homestead exemption applicable to ad valorem
56 taxes for state, county, municipal, or school district purposes."

57 **SECTION 2.**

58 This Act shall become effective on January 1, 2023 and shall be applicable to taxable years
59 beginning on or after January 1, 2023, provided, however, that this Act shall stand
60 automatically repealed in its entirety in the event an amendment to the Constitution
61 authorizing each resident of a school district to claim an ad valorem tax exemption from the
62 assessed value of the resident's homestead for school district taxes in an amount prescribed
63 by general law following the adoption of a resolution by the State Board of Education
64 declaring that such school district has substantially deviated from the board's approved
65 course curriculum.

66 **SECTION 3.**

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