



# DOAA

Georgia Department  
of Audits & Accounts

**Greg S. Griffin**  
State Auditor

January 29, 2026

Honorable Chuck Hufstetler  
Chairman, Senate Finance  
121-C State Capitol  
Atlanta, Georgia 30334

SUBJECT: Fiscal Note  
Senate Bill 382 (LC 50 1295)

Dear Chairman Hufstetler:

The bill would eliminate the ability of local governments, including school systems, to opt out of the base year homestead exemption law adopted in 2024. This law limited the increase in the taxable value of a homestead property to no more than the inflation rate, but the law allowed local governments to opt out of the increase in the limit.

We determined that the bill would have no fiscal impact on state government.

Respectfully,

Greg S. Griffin  
State Auditor

Richard Dunn, Director  
Office of Planning and Budget

GSG/RD/mt