

House Bill 1106

By: Representatives Lunsford of the 109<sup>th</sup> and Cash of the 108<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to  
2 definitions relative to ad valorem tax exemptions, so as to revise and change the population  
3 and census application of certain provisions relating to the definition of homestead; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-40 of the Official Code of Georgia Annotated, relating to definitions  
8 relative to ad valorem tax exemptions, is amended by striking subparagraph (L) of paragraph  
9 (3) of said Code section and inserting in its place the following:

10 "(L) In all counties having a population of not less than ~~15,000~~ 19,200 nor more than  
11 ~~15,350~~ 19,750, according to the United States decennial census of ~~1990~~ 2000 or any  
12 future such census, where the person who is the applicant holds real property subject  
13 to a written lease; the applicant has held the property subject to such a lease for not less  
14 than three years prior to the year for which application is made; and the applicant is the  
15 owner of all improvements located on the real property;"

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.