

House Bill 289

By: Representatives Welch of the 110th and Knight of the 126th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to ad valorem tax exemptions, so as to revise a definition; to provide for
3 related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
7 relating to ad valorem tax exemptions, is amended by revising subparagraph (L) of
8 paragraph (3) of Code Section 48-5-40, relating to definitions, as follows:

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

15 style="text-align:center">**SECTION 2.**

16 All laws and parts of laws in conflict with this Act are repealed.