

The House Committee on Ways and Means offers the following substitute to HB 289:

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 change certain provisions relating
3 to population brackets and the census relative to definitions regarding certain tax exemptions;
4 to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

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

10 "(L) In all counties having a population of not less than ~~19,200~~ 23,500 nor more than
11 ~~19,750~~ 23,675, according to the United States decennial census of ~~2000~~ 2010 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17 All laws and parts of laws in conflict with this Act are repealed.