House Bill 1586

By: Representative Camp of the 131st

A BILL TO BE ENTITLED

AN ACT

To provide a homestead exemption from Upson County ad valorem taxes for county purposes in the amount of $24,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or older and disabled; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for compliance with constitutional requirements; to provide for related matters; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:

(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by Upson County, including, but not limited to, any ad valorem taxes to pay interest on and to retire county bonded indebtedness, except for taxes relating to any special taxing district.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the

primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(3) "Senior citizen" means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each senior citizen of Upson County who is disabled is granted an exemption on that person's homestead from all Upson County ad valorem taxes for county purposes in the amount of $24,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify as being disabled for the exemption provided for in subsection (b) of this section, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection.

(2) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the chief appraiser of Upson County, giving the person's age and such information relative to receiving the exemption as will enable the chief appraiser of Upson County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The chief appraiser of Upson County shall provide application forms for these purposes.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application, it shall not be necessary to make application thereafter, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the chief appraiser of Upson County in the event that such person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, school district ad valorem taxes for educational purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Upson County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2023.

SECTION 2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

SECTION 3.

The election superintendent of Upson County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Upson County for approval or rejection. The election superintendent shall conduct that election on the Tuesday after the first Monday in November 2022 and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Upson County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from
( ) NO Upson County ad valorem taxes for county purposes in the amount of $24,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or older and disabled?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2023. If this Act is not so approved, or if the election on the aforesaid question is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Upson County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 4.

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 5.

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