

House Bill 1326 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 131st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Upson County ad valorem taxes for county
2 purposes in the amount of \$10,000 of the assessed value of that homestead; to provide for
3 definitions; to specify the terms and conditions of the exemption and the procedures relating
4 thereto; to provide for applicability; to provide for compliance with constitutional
5 requirements; to provide for related matters; to provide for a referendum, effective dates, and
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

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

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

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

18 (b) Each resident of Upson County is granted an exemption on that person's homestead from
19 Upson County ad valorem taxes for county purposes in amount of \$10,000.00 of the assessed
20 value of that homestead. The value of that property in excess of such exempted amount shall
21 remain subject to taxation.

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

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

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

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

44 **SECTION 2.**

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

48 **SECTION 3.**

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

57 "() YES Shall the Act be approved which provides a homestead exemption from
 58 () NO Upson County ad valorem taxes for county purposes in the amount of
 59 \$10,000.00 of the assessed value of that homestead for residents of Upson
 60 County?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 62 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 63 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 64 effect on January 1, 2023. If this Act is not so approved, or if the election on the aforesaid
 65 question is not conducted as provided in this section, Section 1 of this Act shall not become
 66 effective, and this Act shall be automatically repealed on the first day of January immediately

67 following that election date. The expense of such election shall be borne by Upson County.
68 It shall be the election superintendent's duty to certify the result thereof to the Secretary of
69 State.

70 **SECTION 4.**

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

73 **SECTION 5.**

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