House Bill 877

By: Representative Lumsden of the 12th

A BILL TO BE ENTITLED

AN ACT

To provide for a homestead exemption from Chattooga County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead; 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 a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to provide for related matters; 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, for, or on behalf of Chattooga County, except for any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

(2) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.

(3) "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.

(b) Each resident of Chattooga County is granted an exemption on that person's homestead from Chattooga County ad valorem taxes for county purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the adjusted base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of the homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) The unremarried surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this section shall continue to receive the exemption provided under subsection (b) of this section, so long as such unremarried surviving spouse continues to occupy the residence as a homestead.

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

(e) 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

so 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 as provided in subsection (d) of this section, it shall not be necessary to make application thereafter for any year 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 tax commissioner of Chattooga County in the event that person for any reason becomes ineligible for that exemption.

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

(g) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2025.

**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 Chattooga County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Chattooga County for approval or rejection. The election superintendent shall conduct such election on any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but not later than the Tuesday next following the first Monday in November, 2024, and shall issue the call and conduct such 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 Chattooga County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Chattooga County ad valorem taxes for county purposes in an amount equal
( ) NO to the amount by which the current year assessed value of a homestead exceeds the adjusted base year assessed value of such homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and those 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, 2025. If the Act is not so approved or if the election 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 July immediately following that election date. The expense of such election shall be borne by Chattooga County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of Chattooga County may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

**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.