

House Bill 815

By: Representatives LaHood of the 175th, Corbett of the 174th, Burchett of the 176th, and Sharper of the 177th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Lowndes County ad valorem taxes for county
2 purposes in the amount of \$12,000.00 of the assessed value of the homestead for residents
3 of that county; to provide for definitions; to specify the terms and conditions of the
4 exemption and the procedures relating thereto; to provide for applicability; to provide for
5 compliance with constitutional requirements; to provide for a referendum, effective dates,
6 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
7 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
12 purposes levied by, for, or on behalf of Lowndes County, except for any ad valorem taxes
13 to pay interest on and to retire county bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., as amended.

H. B. 815

16 (b) Each resident of Lowndes County is granted an exemption on such person's homestead
17 from Lowndes County ad valorem taxes for county purposes in the amount of \$12,000.00 of
18 the assessed value of that homestead. The value of such property in excess of such exempted
19 amount shall remain subject to taxation.

20 (c)(1) Except as provided for in paragraph (2) of this subsection, a person shall not
21 receive the homestead exemption granted by subsection (b) of this section unless such
22 person or person's agent files an application with the tax commissioner of Lowndes
23 County, giving such information relative to receiving such exemption as will enable the
24 tax commissioner of Lowndes County to make a determination regarding the initial and
25 continuing eligibility of such person for such exemption. The tax commissioner of
26 Lowndes County shall provide application forms for this purpose.

27 (2) Each resident of Lowndes County allowed the \$6,000.00 homestead exemption on
28 such resident's homestead from Lowndes County ad valorem taxes for county purposes
29 granted by the amendment to the Constitution of the State of Georgia applicable to
30 residents of Lowndes County adopted by Ga. Laws 1980, p. 2207, shall be automatically
31 allowed the exemption granted by subsection (b) of this section without filing an
32 application with the tax commissioner of Lowndes County as provided in paragraph (1)
33 of this subsection.

34 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
35 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
36 so long as the person granted the homestead exemption under subsection (b) of this section
37 occupies the residence as a homestead. After such person has filed the proper application as
38 provided in paragraph (1) of subsection (c) of this section or is automatically allowed such
39 exemption as provided for in paragraph (2) of subsection (c) of this section, it shall not be
40 necessary to make application thereafter for any year, and such exemption shall continue to
41 be allowed to such person. It shall be the duty of any such person granted the homestead

42 exemption under subsection (b) of this section to notify the tax commissioner of Lowndes
43 County in the event that such person for any reason becomes ineligible for such exemption.

44 (e)(1) The exemption granted by subsection (b) of this section shall not apply to or affect
45 any state ad valorem taxes, county or independent school district ad valorem taxes for
46 educational purposes, or municipal ad valorem taxes for municipal purposes.

47 (2) The homestead exemption granted by subsection (b) of this section shall be in lieu
48 of and not in addition to any other homestead exemption applicable to Lowndes County
49 ad valorem taxes for county purposes.

50 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
51 beginning on or after January 1, 2027.

52 **SECTION 2.**

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

56 **SECTION 3.**

57 The election superintendent of Lowndes County shall call and conduct an election as
58 provided in this section for the purpose of submitting this Act to the electors of Lowndes
59 County for approval or rejection. The election superintendent shall conduct that election on
60 the date of the 2026 general primary and shall issue the call and conduct that election as
61 provided by general law. The election superintendent shall cause the date and purpose of the
62 election to be published once a week for two weeks immediately preceding the date thereof
63 in the official organ of Lowndes County. The ballot shall have written or printed thereon the
64 words:

