

House Bill 1544

By: Representative Lumsden of the 12th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Chattooga County ad valorem taxes for county
2 purposes in the amount of \$70,000.00 of the assessed value of the homestead for residents
3 of that county who are 70 years of age or older and whose income does not exceed
4 \$38,000.00; to provide for definitions; to specify the terms and conditions of the exemption
5 and the procedures relating thereto; to provide for applicability; to provide for compliance
6 with constitutional requirements; to provide for a referendum, effective dates, automatic
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;
8 to provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

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

12 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
13 purposes levied by, for, or on behalf of Chattooga County, including, but not limited to,
14 any ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

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17 (3) "Income" means federal adjusted gross income determined pursuant to the Internal
18 Revenue Code of 1986, as amended, for federal income tax purposes of the resident of
19 the homestead and his or her spouse.

20 (4) "Senior citizen" means a person who is 70 years of age or older on or before
21 January 1 of the year in which application for the exemption under this Act is made.

22 (b) Each resident of Chattooga County who is a senior citizen is granted an exemption on
23 such person's homestead from Chattooga County ad valorem taxes for county purposes in the
24 amount of \$70,000.00 of the assessed value of that homestead. The exemption under this
25 subsection shall only be granted if such person's income, together with the income of the
26 spouse who also occupies and resides at such homestead, does not exceed \$38,000.00 for the
27 immediately preceding year. The value of that property in excess of such exempted amount
28 shall remain subject to taxation.

29 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
30 section unless such person or person's agent files an application with the tax commissioner
31 of Chattooga County giving such person's age, income, and such additional information
32 relative to receiving such exemption as will enable the tax commissioner of Chattooga
33 County to make a determination regarding the initial and continuing eligibility of such person
34 for such exemption; provided, however, that any person receiving the homestead exemption
35 granted by an Act to provide a homestead exemption from Chattooga County ad valorem
36 taxes for county purposes in percentages of the assessed value of the homestead based upon
37 income for certain residents of that county who have annual incomes not exceeding
38 \$20,000.00 and who are 70 years of age or over, approved May 29, 2007, (Ga. L. 2007, p.
39 4082), also known as SB 242, shall automatically receive the exemption provided for in this
40 Act without the need to file a new application. The tax commissioner of Chattooga County
41 shall provide application forms for this purpose.

42 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
43 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year

44 so long as the person granted the homestead exemption under subsection (b) of this section
45 occupies the residence as a homestead. After such person has filed the proper application as
46 provided in subsection (c) of this section, it shall not be necessary to make application
47 thereafter for any year, and such exemption shall continue to be allowed to such person. It
48 shall be the duty of any such person granted the homestead exemption under subsection (b)
49 of this section to notify the tax commissioner of Chattooga County in the event that such
50 person for any reason becomes ineligible for such exemption.

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

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

58 **SECTION 2.**

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

62 **SECTION 3.**

63 The election superintendent of Chattooga County shall call and conduct an election as
64 provided in this section for the purpose of submitting this Act to the electors of Chattooga
65 County for approval or rejection. The election superintendent shall conduct that election on
66 the Tuesday following the first Monday in November, 2026 and shall issue the call and
67 conduct that election as provided by general law. The election superintendent shall cause the
68 date and purpose of the election to be published once a week for two weeks immediately

69 preceding the date thereof in the official organ of Chattooga County. The ballot shall have
70 written or printed thereon the words:

71 " YES Shall the Act be approved which provides a homestead exemption from
72 Chattooga County ad valorem taxes for county purposes in the amount of
73 NO \$70,000.00 of the assessed value of the homestead for residents of that
74 county who are 70 years of age or older and whose income does not exceed
75 \$38,000.00?"

76 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
77 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
78 such question are for approval of the Act, Section 1 of this Act shall become of full force and
79 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted as
80 provided in this section, Section 1 of this Act shall not become effective, and this Act shall
81 be automatically repealed on the 365th calendar day following the election date provided for
82 in this section. The expense of such election shall be borne by Chattooga County. It shall be
83 the election superintendent's duty to certify the result thereof to the Secretary of State. The
84 provisions of this section shall be mandatory upon the election superintendent and are not
85 intended as directory. If the election superintendent fails or refuses to comply with this
86 section, any elector of Chattooga County may apply for a writ of mandamus to compel the
87 election superintendent to perform his or her duties under this section. If the court finds that
88 the election superintendent has not complied with this section, the court shall fashion
89 appropriate relief requiring the election superintendent to call and conduct such election on
90 the date required by this section or on the next date authorized for special elections provided
91 for in Code Section 21-2-540 of the O.C.G.A.

92 **SECTION 4.**

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

95

SECTION 5.

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