

House Bill 1595 (AS PASSED HOUSE AND SENATE)

By: Representatives Frye of the 122<sup>nd</sup>, Rhodes of the 124<sup>th</sup>, Gaines of the 120<sup>th</sup>, and Gisler of the 121<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to grant to residents of Clarke County and the Clarke County School  
2 District, upon their homesteads, an exemption of \$10,000.00 from certain ad valorem taxes  
3 levied by the Unified Government of Athens-Clarke County, Georgia, and levied by, for, or  
4 on behalf of the Clarke County School District, approved April 13, 1992 (Ga. L. 1992,  
5 p. 6241), as amended, particularly by an Act approved April 18, 2022 (Ga. L. 2022, p. 5504),  
6 so as to revise how the income cap is calculated related to the low-income base year assessed  
7 value homestead exemption from certain ad valorem taxes levied by the Unified Government  
8 of Athens-Clarke County for unified government purposes; to provide for related matters;  
9 to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to grant to residents of Clarke County and the Clarke County School District, upon  
13 their homesteads, an exemption of \$10,000.00 from certain ad valorem taxes levied by the  
14 Unified Government of Athens-Clarke County, Georgia, and levied by, for, or on behalf of  
15 the Clarke County School District, approved April 13, 1992 (Ga. L. 1992, p. 6241), as

16 amended, particularly by an Act approved April 18, 2022 (Ga. L. 2022, p. 5504), is amended  
17 in Section 2 by revising paragraph (2) of subsection (b) as follows:

18 "(2) Each resident of Athens-Clarke County is granted an exemption on that person's  
19 homestead from ad valorem taxes for unified government purposes in an amount equal  
20 to the amount by which the current year assessed value of that homestead exceeds the  
21 base year assessed value of that homestead. This exemption shall not apply to taxes  
22 assessed on improvements to the homestead or additional land that is added to the  
23 homestead after January 1 of the base year. If any real property is removed from the  
24 homestead, the base year assessed value, including any final determination of value on  
25 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted  
26 to reflect such removal and the exemption shall be recalculated accordingly. The value  
27 of that property in excess of such exempted amount shall remain subject to taxation. The  
28 exemption under this subsection shall only be granted if that person's household income  
29 for the immediately preceding year does not exceed 200 percent of the income level  
30 corresponding to the household size of such person published by the United States  
31 Department of Health and Human Services for the corresponding year's United States  
32 Federal Poverty Guidelines for the 48 Contiguous States and the District of Columbia."

33

## **SECTION 2.**

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