

House Bill 21EX

By: Representative Chastain of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Gilmer County ad valorem taxes in the amount of  
2 the assessed value of the homestead property determined annually for the special district  
3 based upon the proceeds of a new Local Homestead Option Sales Tax (LHOST) to be  
4 imposed within the special district conterminous with Gilmer County; to provide for  
5 definitions; to specify the terms and conditions of the exemption and the procedures relating  
6 thereto; to provide for applicability; to provide for compliance with constitutional  
7 requirements and the provisions of Article 2C of Chapter 8 of Title 48 of the O.C.G.A.; to  
8 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
9 and judicial remedies regarding failure to comply; to provide for related matters; to repeal  
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

14 (1) "Ad valorem taxes" means all ad valorem taxes imposed by the governing authority  
15 of the county for all purposes.

16 (2) "County" means Gilmer County and its governing authority.

H. B. 21EX

17 (3) "Homestead property" shall have the same meaning as provided in Code Section  
18 48-8-109.50 of the O.C.G.A.

19 (4) "LHOST" means the special sales and use tax established under Article 2C of  
20 Chapter 8 of Title 48 of the O.C.G.A.

21 (5) "Local tax official" means the tax official charged with the duty of receiving  
22 applications for homestead exemptions for the county.

23 (6) "Special district" means the special district conterminous with the county and  
24 established by Code Section 48-8-109.51 of the O.C.G.A.

25 (b) Each resident of the special district is granted an exemption from all ad valorem taxes  
26 imposed by the county for all purposes in the amount of the assessed value of such  
27 homestead property as is determined annually based upon the net proceeds of the sales and  
28 use tax collected under Article 2C of Chapter 8 of Title 48 of the O.C.G.A. on such person's  
29 homestead property located within the special district determined annually based upon the  
30 net proceeds of the sales and use tax collected within the special district in accordance with  
31 Code Section 48-8-109.57 of the O.C.G.A. for the special district based upon the net  
32 proceeds of the LHOST collected within the special district. The value of such property in  
33 excess of such exempted amount shall remain subject to taxation.

34 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
35 section unless such person or person's agent files an application with the local tax official  
36 giving such information relative to receiving such exemption as will enable the local tax  
37 official to make a determination regarding the initial and continuing eligibility of such person  
38 for such exemption; provided, however, that any person who previously applied for another  
39 homestead exemption from ad valorem taxes imposed by the county, was allowed such  
40 homestead exemption for the immediately preceding tax year, and remains eligible for such  
41 homestead exemption for that same homestead property in the current tax year shall be  
42 allowed the exemption granted under subsection (b) of this section for that homestead

43 without the application otherwise required by this subsection. The local tax official shall  
44 provide application forms for the purposes of this subsection.

45 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
46 the O.C.G.A. Once granted to a person, the exemption shall be automatically renewed from  
47 year to year without application so long as the person granted the homestead exemption  
48 under subsection (b) of this section occupies such residence as a homestead and otherwise  
49 remains eligible for such exemption. It shall be the duty of any person granted the  
50 homestead exemption under subsection (b) of this section to notify the local tax official in  
51 the event that such person for any reason becomes ineligible for such exemption.

52 (e) In accordance with the provisions of subsection (c) of Code Section 48-8-109.52 of the  
53 O.C.G.A., the exemption granted by subsection (b) of this section:

54 (1) Shall not apply to or affect any ad valorem taxes other than those levied by the  
55 governing authority of the local government to which this Act applies;

56 (2) Shall only apply to those portions of real property located within the special district;

57 (3) Shall be in addition to and not in lieu of any other homestead exemption applicable  
58 to the homestead property; and

59 (4) The exemption granted by subsection (b) of this section shall apply to all taxable  
60 years beginning on January 1 of the year subsequent to the approval of this Act in the  
61 referendum provided for in Section 4 of this Act and ending on December 31, 2039.

62 (f) In accordance with the provisions of subsection (a) of Code Section 48-8-109.54 of the  
63 O.C.G.A., the LHOST shall be imposed from January 1, 2028, until December 31, 2037.

64 **SECTION 2.**

65 This Act incorporates by reference the terms and conditions specified under Article 2C of  
66 Chapter 8 of Title 48 of the O.C.G.A.

67 **SECTION 3.**

68 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(2) of the  
69 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
70 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

71 **SECTION 4.**

72 (a) The election superintendent of the county shall call and conduct an election as provided  
73 in this section for the purpose of submitting this Act to the electors of the county for approval  
74 or rejection. The election superintendent shall conduct that election on the Tuesday  
75 following the first Monday in November, 2026, and shall issue the call and conduct that  
76 election as provided by general law. The election superintendent shall cause the date and  
77 purpose of the election to be published once a week for two weeks immediately preceding  
78 the date thereof in the official organ of the county. The ballot shall have written or printed  
79 thereon the words:

80 "( ) YES Shall the Act be approved which provides a homestead exemption from  
81 Gilmer County ad valorem taxes for county purposes in an amount of the  
82 ( ) NO assessed value of the homestead property as is determined annually using  
83 the proceeds of a new 1 percent Local Homestead Option Sales Tax to be  
84 imposed within the special district of Gilmer County for ten years as a result  
85 of such Act?"

86 (b) All persons desiring to vote for approval of the Act shall vote "Yes," and all persons  
87 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
88 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
89 force and effect on January 1, 2027. If the Act is not so approved, or if the election is not  
90 conducted as provided in this section, Section 1 of this Act shall not become effective, and  
91 this Act shall be automatically repealed on the 365th calendar day following the election date  
92 provided for in this section. The expense of such election shall be borne by the county. It

93 shall be the election superintendent's duty to certify the result thereof to the Secretary of  
94 State.

95 (c) The provisions of this section shall be mandatory upon the election superintendent and  
96 are not intended as directory. If the election superintendent fails or refuses to comply with  
97 this section, any elector of the county may apply for a writ of mandamus to compel the  
98 election superintendent to perform his or her duties under this section. If the court finds that  
99 the election superintendent has not complied with this section, the court shall fashion  
100 appropriate relief requiring the election superintendent to call and conduct such election on  
101 the date required by this section or on the next date authorized for special elections provided  
102 for in Code Section 21-2-540 of the O.C.G.A.

103 **SECTION 5.**

104 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon  
105 its approval by the Governor or upon its becoming law without such approval.

106 **SECTION 6.**

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