

House Bill 27EX

By: Representatives LaHood of the 175<sup>th</sup>, Corbett of the 174<sup>th</sup>, and Burchett of the 176<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

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

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

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

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

17 (2) "County" means Lowndes County and its governing authority.

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18 (3) "Homestead property" shall have the same meaning as provided in Code Section  
19 48-8-109.50 of the O.C.G.A.

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

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

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

26 (b) Each resident of the special district is granted an exemption from all ad valorem taxes  
27 imposed by the county for all purposes in the amount of the assessed value of such  
28 homestead property of such person to be exempted as is determined annually in accordance  
29 with the provisions of Article 2C of Chapter 8 of Title 48 of the O.C.G.A. and funded by the  
30 net proceeds of the LHOST to be imposed by the county within the special district. The  
31 value of such property in excess of such exempted amount shall remain subject to taxation.

32 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
33 section unless such person or person's agent files an application with the local tax official  
34 giving such information relative to receiving such exemption as will enable the local tax  
35 official to make a determination regarding the initial and continuing eligibility of such person  
36 for such exemption; provided, however, that any person who previously applied for another  
37 homestead exemption from ad valorem taxes imposed by the county, was allowed such  
38 homestead exemption for the immediately preceding tax year, and remains eligible for such  
39 homestead exemption for that same homestead property in the current tax year shall be  
40 allowed the exemption granted under subsection (b) of this section for that homestead  
41 without the application otherwise required by this subsection. The local tax official shall  
42 provide application forms for the purposes of this subsection.

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

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

52 (1) Shall not apply to or affect any ad valorem taxes other than those levied by the  
53 county;

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

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

57 (4) Shall apply to all taxable years beginning on January 1 of the year subsequent to the  
58 approval of this Act in the referendum provided for in Section 4 of this Act and ending  
59 on December 31, 2039.

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

63

## **SECTION 2.**

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

66

**SECTION 3.**

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

70

**SECTION 4.**

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

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

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

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

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

102 **SECTION 5.**

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

105 **SECTION 6.**

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