

House Bill 877 (AS PASSED HOUSE AND SENATE)

By: Representative Lumsden of the 12th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from Chattooga County ad valorem taxes for county
2 purposes in an amount equal to the amount by which the current year assessed value of a
3 homestead exceeds the adjusted base year assessed value of such homestead; to provide for
4 definitions; to specify the terms and conditions of the exemption and the procedures relating
5 thereto; to provide for applicability; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to provide for
8 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, except for any ad valorem
14 taxes to pay interest on and to retire county bonded indebtedness.

15 (2) "Base year" means the taxable year immediately preceding the taxable year in which
16 the exemption under this Act is first granted to the most recent owner of such homestead.

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17 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
18 the O.C.G.A., as amended, with the additional qualification that it shall include only the
19 primary residence and not more than five contiguous acres of land immediately
20 surrounding such residence.

21 (b) Each resident of Chattooga County is granted an exemption on that person's homestead
22 from Chattooga County ad valorem taxes for county purposes in an amount equal to the
23 amount by which the current year assessed value of that homestead exceeds the adjusted base
24 year assessed value, including any final determination of value on appeal pursuant to Code
25 Section 48-5-311 of the O.C.G.A., as amended, of the homestead. This exemption shall not
26 apply to taxes assessed on improvements to the homestead or additional land that is added
27 to the homestead after January 1 of the base year. If any real property is removed from the
28 homestead, the base year assessed value, including any final determination of value on
29 appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to
30 reflect such removal and the exemption shall be recalculated accordingly. The value of that
31 property in excess of such exempted amount shall remain subject to taxation.

32 (c) The unremarried surviving spouse of the person who has been granted the exemption
33 provided for in subsection (b) of this section shall continue to receive the exemption provided
34 under subsection (b) of this section, so long as such unremarried surviving spouse continues
35 to occupy the residence as a homestead.

36 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
37 section unless the person or person's agent files an application with the tax commissioner of
38 Chattooga County, giving such information relative to receiving such exemption as will
39 enable the tax commissioner of Chattooga County to make a determination regarding the
40 initial and continuing eligibility of such person for such exemption. The tax commissioner
41 of Chattooga County shall provide application forms for this purpose.

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

51 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state
52 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 addition to and not in lieu of any other
55 homestead exemption applicable to ad valorem taxes for county purposes.

56 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
57 beginning on or after January 1, 2025.

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 such election on
66 any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but not
67 later than the Tuesday next following the first Monday in November, 2024, and shall issue
68 the call and conduct such election as provided by general law. The election superintendent

69 shall cause the date and purpose of the election to be published once a week for two weeks
 70 immediately preceding the date thereof in the official organ of Chattooga County. The ballot
 71 shall have written or printed thereon the words:

72 " YES Shall the Act be approved which provides a homestead exemption from
 73 Chattooga County ad valorem taxes for county purposes in an amount equal
 74 NO to the amount by which the current year assessed value of a homestead
 75 exceeds the adjusted base year assessed value of such homestead?"

76 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 77 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 78 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 79 force and effect on January 1, 2025. If the Act is not so approved or if the election is not
 80 conducted as provided in this section, Section 1 of this Act shall not become effective and
 81 this Act shall be automatically repealed on the first day of July immediately following that
 82 election date. 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.