

House Bill 814 (AS PASSED HOUSE AND SENATE)

By: Representatives LaHood of the 175<sup>th</sup>, Corbett of the 174<sup>th</sup>, Burchett of the 176<sup>th</sup>, and Sharper of the 177<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Lowndes County ad valorem taxes for county  
2 purposes in the amount of \$40,000.00 of the assessed value of the homestead for residents  
3 of that county who are 65 years of age or older; to provide a homestead exemption from  
4 Lowndes County ad valorem taxes for county purposes in the amount of \$50,000.00 of the  
5 assessed value of the homestead for residents of that county who are 70 years of age or older;  
6 to provide for definitions; to specify the terms and conditions of the exemption and the  
7 procedures relating thereto; to provide for applicability; to provide for compliance with  
8 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,  
9 mandatory execution of election, and judicial remedies regarding failure to comply; to  
10 provide for related matters; to repeal 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 for county purposes" means all ad valorem taxes for county  
15 purposes levied by, for, or on behalf of Lowndes County, except for any ad valorem taxes  
16 to pay interest on and to retire county bonded indebtedness.

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

(b) Each resident of Lowndes County who is 65 years of age or older on or before January 1 of the year in which application for the exemption required by subsection (d) of this section is made is granted an exemption on such person's homestead from Lowndes County ad valorem taxes for county purposes in the amount of \$40,000.00 of the assessed value of such homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) Each resident of Lowndes County who is 70 years of age or older on or before January 1 of the year in which application for the exemption required by subsection (d) of this section is made is granted an exemption on such person's homestead from Lowndes County ad valorem taxes for county purposes in the amount of \$50,000.00 of the assessed value of such homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(d)(1) Except as provided for in paragraph (2) of this subsection, a person shall not receive the homestead exemption granted by subsection (b) or (c) of this section unless such person or person's agent files an application with the tax commissioner of Lowndes County, giving such information relative to receiving such exemption as will enable the tax commissioner of Lowndes County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Lowndes County shall provide application forms for this purpose.

(2) Each resident of Lowndes County 65 years of age or older allowed the \$10,000.00 homestead exemption on such resident's homestead from Lowndes County ad valorem taxes for county purposes granted by the amendment to the Constitution of the State of Georgia applicable to residents of Lowndes County adopted by Ga. Laws 1980, p. 2207, shall be automatically allowed the exemption granted by subsection (b) of this section

without filing an application with the tax commissioner of Lowndes County as provided in paragraph (1) of this subsection.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) or (c) of this section occupies the residence as a homestead. After such person has filed the proper application as provided in paragraph (1) of subsection (d) of this section or is automatically allowed the exemption granted by subsection (b) of this Code section as provided for in paragraph (2) of subsection (d) of this Code section, it shall not be necessary to make application thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b) or (c) of this section to notify the tax commissioner of Lowndes County in the event that such person for any reason becomes ineligible for such exemption.

(f)(1) The exemption granted by subsection (b) or (c) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes.

(2) The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Lowndes County ad valorem taxes for county purposes, including but not limited to the exemption granted in subsection (c) of this section.

(3) The homestead exemption granted by subsection (c) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Lowndes County ad valorem taxes for county purposes, including but not limited to the exemption granted in subsection (b) of this section.

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

**SECTION 2.**

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

**SECTION 3.**

The election superintendent of Lowndes County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Lowndes County for approval or rejection. The election superintendent shall conduct that election on the date of the 2026 general primary and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lowndes County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Lowndes County ad valorem taxes for county purposes in the amount of  
( ) NO \$40,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or older and in the amount of \$50,000.00 of the assessed value of the homestead for residents of that county who are 70 years of age or older?"

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

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

104 **SECTION 4.**

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

107 **SECTION 5.**

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