

House Bill 1325 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 131st

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Upson County ad valorem taxes for county
2 purposes in the amount of \$22,000.00 of the assessed value of the homestead for residents
3 of that county who are 62 years of age or older and disabled; to provide for definitions; to
4 specify the terms and conditions of the exemption and the procedures relating thereto; to
5 provide for applicability; to provide for compliance with constitutional requirements; to
6 provide for related matters; to provide for a referendum, effective dates, and automatic
7 repeal; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
12 purposes levied by Upson County, including, but not limited to, any ad valorem taxes to
13 pay interest on and to retire county bonded indebtedness, except for taxes relating to any
14 special taxing district.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended, with the additional qualification that it shall include only the

17 primary residence and not more than five contiguous acres of land immediately
18 surrounding such residence.

19 (3) "Senior citizen" means a person who is 62 years of age or older on or before
20 January 1 of the year in which application for the exemption under subsection (b) of this
21 section is made.

22 (b) Each senior citizen of Upson County who is disabled is granted an exemption on that
23 person's homestead from all Upson County ad valorem taxes for county purposes in the
24 amount of \$22,000.00 of the assessed value of that homestead. The value of that property
25 in excess of such exempted amount shall remain subject to taxation.

26 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section
27 as being disabled, the person claiming such exemption shall be required to obtain a
28 certificate from not more than three physicians licensed to practice medicine under
29 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such
30 physician or physicians, such person is mentally or physically incapacitated to the extent
31 that such person is unable to be gainfully employed and that such incapacity is likely to
32 be permanent. Such certificate or certificates shall constitute part of and be submitted
33 with the application provided for in paragraph (2) of this subsection.

34 (2) 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 chief appraiser
36 of Upson County, giving the person's age and such information relative to receiving the
37 exemption as will enable the chief appraiser of Upson County to make a determination
38 regarding the initial and continuing eligibility of such person for such exemption. The
39 chief appraiser of Upson County shall provide application forms for these purposes.

40 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
41 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
42 as long as the person granted the homestead exemption under subsection (b) of this section
43 occupies the residence as a homestead. After a person has filed the proper application, it

44 shall not be necessary to make application thereafter, and the exemption shall continue to be
45 allowed to such person. It shall be the duty of any person granted the homestead exemption
46 under subsection (b) of this section to notify the chief appraiser of Upson County in the event
47 that such person for any reason becomes ineligible for such exemption.

48 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
49 state ad valorem taxes, school district ad valorem taxes for educational purposes, municipal
50 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for
51 educational purposes. The homestead exemption granted by subsection (b) of this section
52 shall be in lieu of and not in addition to any other homestead exemption applicable to Upson
53 County ad valorem taxes for county purposes.

54 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
55 beginning on or after January 1, 2023.

56 **SECTION 2.**

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

60 **SECTION 3.**

61 The election superintendent of Upson County shall call and conduct an election as provided
62 in this section for the purpose of submitting this Act to the electors of Upson County for
63 approval or rejection. The election superintendent shall conduct that election on the Tuesday
64 after the first Monday in November, 2022, and shall issue the call and conduct that election
65 as provided by general law. The election superintendent shall cause the date and purpose of
66 the election to be published once a week for two weeks immediately preceding the date
67 thereof in the official organ of Upson County. The ballot shall have written or printed
68 thereon the words:

69 "() YES Shall the Act be approved which provides a homestead exemption from
70 () NO Upson County ad valorem taxes for county purposes in the amount
71 of \$22,000.00 of the assessed value of the homestead for residents of that
72 county who are 62 years of age or older and disabled?"

73 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
74 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
75 such question are for approval of the Act, Section 1 of this Act shall become of full force and
76 effect on January 1, 2023. If this Act is not so approved, or if the election on the aforesaid
77 question is not conducted as provided in this section, Section 1 of this Act shall not become
78 effective, and this Act shall be automatically repealed on the first day of January immediately
79 following that election date. The expense of such election shall be borne by Upson County.
80 It shall be the election superintendent's duty to certify the result thereof to the Secretary of
81 State.

82 **SECTION 4.**

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

85 **SECTION 5.**

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