

House Bill 837

By: Representatives Lim of the 99th and Mainor of the 56th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for a homestead exemption from ad valorem
3 taxes for all purposes in an amount equal to \$5,000.00 of the assessed value of the homestead
4 for residents whose federal adjusted gross income, as well as the federal adjusted gross
5 income of the spouse of such resident and all other members of the family who also reside
6 at such homestead, is less than \$10,000.00; to provide for definitions; to specify the terms
7 and conditions of the exemption and the procedures relating thereto; to require annual
8 income reporting; to provide for applicability; to provide for compliance with constitutional
9 requirements; to provide for a referendum, effective dates, and automatic repeal; to provide
10 for related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
14 taxation of property, is amended by adding a new Code section to read as follows:

15 "48-5-42.2.

16 (a) For purposes of this Code section, the term:

H. B. 837

17 (1) 'Ad valorem taxes' means all ad valorem taxes for all purposes levied by, for, or on
18 behalf of this state, any county in this state, any municipality in this state, or any school
19 district in this state.

20 (2) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40, as
21 amended, with the additional qualification that it shall include only the primary residence
22 and not more than five contiguous acres of land immediately surrounding such residence.

23 (3) 'Income' means federal adjusted gross income determined pursuant to the Internal
24 Revenue Code of 1986, as amended, for federal income tax purposes.

25 (b) The homestead of each resident of this state actually occupied by the owner as a
26 residence and homestead shall be exempted from ad valorem taxes for all purposes in an
27 amount equal to the amount of \$5,000.00 of the assessed value of that homestead, provided
28 that such person's income, together with the income of the spouse and all other members
29 of the family who also occupy and reside at such homestead, is less than \$10,000.00 for the
30 immediately preceding year. The value of that property in excess of such exempted
31 amount shall remain subject to taxation.

32 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
33 Code section unless the person or person's agent files an application with the tax receiver
34 or tax commissioner of his or her respective county or municipality charged with the duty
35 of receiving returns of property for taxation, giving such person's income and information
36 relative to receiving such exemption as will enable such tax receiver or tax commissioner
37 to make a determination regarding the initial and continuing eligibility of such owner for
38 such exemption or unless the person has already filed for and is receiving a homestead
39 exemption and such existing application provides sufficient information to make such
40 determination of eligibility. Such tax receiver or tax commissioner shall provide
41 application forms for this purpose.

42 (d)(1) The exemption shall be claimed and returned as provided in Code
43 Section 48-5-50.1, as amended.

44 (2) The exemption shall be automatically renewed from year to year, provided that the
45 person granted the homestead exemption under subsection (b) of this Code section
46 occupies the residence as a homestead and annually provides the updated, required
47 documentation of income to and in the manner required by the tax receiver or tax
48 commissioner. It shall be the duty of any person granted the homestead exemption under
49 subsection (b) of this Code section to notify the tax receiver or tax commissioner in the
50 event that person for any reason becomes ineligible for such exemption.

51 (e) The homestead exemption granted by subsection (b) of this Code section shall be in
52 addition to and not in lieu of any other homestead exemption applicable to ad valorem
53 taxes for state, county, municipal, or school purposes.

54 (f) The exemption granted by subsection (b) of this Code section shall apply to all
55 taxable years 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 Secretary of State shall call and conduct an election as provided in this section for the
62 purpose of submitting Section 1 of this Act to the electors of the entire state for approval or
63 rejection. The Secretary of State shall conduct that election on the date of the November,
64 2022, state-wide general election and shall issue the call and conduct that election as
65 provided by general law. The Secretary of State shall cause the date and purpose of the
66 election to be published once a week for two weeks immediately preceding the date thereof
67 in the official organ of each county in the state. The ballot shall have written or printed
68 thereon the words:

