

House Bill 1323 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 131<sup>st</sup>

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 \$14,000.00 of the assessed value of the homestead for residents  
3 of that county who are 65 years of age or older; to provide for definitions; to specify the  
4 terms and conditions of the exemption and the procedures relating thereto; to provide for  
5 applicability; to provide for compliance with constitutional requirements; to provide for  
6 related matters; to provide for a referendum, effective dates, and automatic repeal; to repeal  
7 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 65 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 resident senior citizen of Upson County is granted an exemption on that person's  
23 homestead from Upson County ad valorem taxes for county purposes in the amount  
24 of \$14,000.00 of the assessed value of that homestead. The value of that property in excess  
25 of such exempted amount shall remain subject to taxation.

26 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
27 section unless such person or person's agent files an application with the chief appraiser of  
28 Upson County, giving the person's age and such information relative to receiving the  
29 exemption as will enable the chief appraiser of Upson County to make a determination  
30 regarding the initial and continuing eligibility of such person for such exemption. The chief  
31 appraiser of Upson County shall provide application forms for these purposes.

32 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
33 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year  
34 as long as the person granted the homestead exemption under subsection (b) of this section  
35 occupies the residence as a homestead. After a person has filed the proper application, it  
36 shall not be necessary to make application thereafter and the exemption shall continue to be  
37 allowed to such person. It shall be the duty of any person granted the homestead exemption  
38 under subsection (b) of this section to notify the chief appraiser of Upson County in the event  
39 that person for any reason becomes ineligible for such exemption.

40 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
41 state ad valorem taxes, school district ad valorem taxes for educational purposes, municipal  
42 ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for  
43 educational purposes. The homestead exemption granted by subsection (b) of this section

44 shall be in lieu of and not in addition to any other homestead exemption applicable to Upson  
45 County ad valorem taxes for county purposes.

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

48 **SECTION 2.**

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

52 **SECTION 3.**

53 The election superintendent of Upson County shall call and conduct an election as provided  
54 in this section for the purpose of submitting this Act to the electors of Upson County for  
55 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
56 after the first Monday in November 2022 and shall issue the call and conduct that election  
57 as provided by general law. The election superintendent shall cause the date and purpose of  
58 the election to be published once a week for two weeks immediately preceding the date  
59 thereof in the official organ of Upson County. The ballot shall have written or printed  
60 thereon the words:

61 "( ) YES Shall the Act be approved which provides a homestead exemption from  
62 ( ) NO Upson County ad valorem taxes for county purposes in the amount  
63 of \$14,000.00 of the assessed value of the homestead for residents of that  
64 county who are 65 years of age or older?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
67 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
68 effect on January 1, 2023. If this Act is not so approved, or if the election on the aforesaid

69 question is not conducted as provided in this section, Section 1 of this Act shall not become  
70 effective, and this Act shall be automatically repealed on the first day of January immediately  
71 following that election date. The expense of such election shall be borne by Upson County.  
72 It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
73 State.

74 **SECTION 4.**

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

77 **SECTION 5.**

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