

House Bill 1328 (AS PASSED HOUSE AND SENATE)

By: Representative Camp of the 131st

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption of \$10,000.00 from all Upson County
2 ad valorem taxes, including taxes to retire bonded indebtedness but excluding ad valorem
3 taxes for the Upson County School District, for each resident of Upson County who is
4 disabled if his adjusted gross income, together with the adjusted gross income of his spouse
5 who also occupies and resides at such homestead, does not exceed \$10,000.00, approved
6 March 10, 1988 (Ga. L. 1988, p. 3821), so as to increase the amount of such homestead
7 exemption to \$20,000.00 subject to adjusted base year value; to provide for definitions; to
8 provide for related matters; to provide for compliance with constitutional requirements; to
9 provide for a referendum, effective dates, and automatic repeal; to provide for applicability;
10 to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

13 An Act to provide a homestead exemption of \$10,000.00 from all Upson County ad valorem
14 taxes, including taxes to retire bonded indebtedness but excluding ad valorem taxes for the
15 Upson County School District, for each resident of Upson County who is disabled if his
16 adjusted gross income, together with the adjusted gross income of his spouse who also

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17 occupies and resides at such homestead, does not exceed \$10,000.00, approved
18 March 10, 1988 (Ga. L. 1988, p. 3821), is amended by revising subsection (a) of Section 1
19 as follows:

20 **"Section 1.** (a)(1) As used in this Act, the term:

21 (A) 'Adjusted base year value' means:

22 (i) The 2021 taxable year with respect to an exemption under this Act which is first
23 granted to a person on that person's homestead in the 2023 taxable year or who
24 reapplies for and is granted such exemption in the 2024 taxable year solely because
25 of a change in ownership to a joint tenancy with right of survival; or

26 (ii) In all other cases, the taxable year immediately preceding the taxable year in
27 which the exemption under this Act is first granted to the most recent owner of such
28 homestead;

29 provided, however, that the board of tax assessors shall adjust the base year assessed
30 value annually by the lesser of 3 percent or the annual inflationary index rate
31 determined by the board of tax assessors. The board of tax assessors shall establish a
32 method for determining annual inflationary index rates which reflect the effects of
33 inflation and deflation on cost-of-living for residents of Upson County for a given
34 calendar year. Such method may utilize the Consumer Price Index as reported by the
35 Bureau of Labor Statistics of the United States Department of Labor or any other
36 similar index established by the federal government, if the board of tax assessors
37 determines that such federal index fairly reflects the effects of inflation and deflation
38 on residents of Upson County.

39 (B) 'Adjusted gross income' shall have the same meaning as that term is defined in the
40 United States Internal Revenue Code of 1986 as of January 1, 2022.

41 (C) 'Ad valorem taxes' means all ad valorem taxes for county purposes levied by, for,
42 or on behalf of Upson County, Georgia, except for taxes relating to any special taxing
43 district.

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

46 (2) In addition to any other homestead exemption authorized by law, each resident of
47 Upson County who is disabled is granted an exemption from all Upson County ad
48 valorem taxes, including taxes to retire bonded indebtedness but excluding ad valorem
49 taxes for the Upson County School District, in the amount of \$20,000.00 on a homestead
50 owned and occupied by him or her as a residence if his or her adjusted gross income,
51 together with the adjusted gross income of his or her spouse who also occupies and
52 resides at such homestead, does not exceed \$20,000.00 for the immediately preceding
53 taxable year. The adjusted base year value of the residence in excess of the
54 above-exempted amount shall remain subject to taxation.

55 (3) The homestead exemption granted by paragraph (2) of this subsection shall be in lieu
56 of and not in addition to any other homestead exemption applicable to Upson County ad
57 valorem taxes for county purposes.

58 (4) In order to qualify for the exemption provided for in this section as being disabled,
59 the person claiming such exemption shall be required to obtain a certificate from not
60 more than two physicians licensed to practice medicine under the laws of Georgia, as
61 now or hereafter amended, certifying that in the opinion of such physician or physicians
62 such person is mentally or physically incapacitated to the extent that such person is
63 unable to be gainfully employed and that such incapacity is likely to be permanent. Any
64 such owner shall not receive the benefits of such homestead exemption unless such owner
65 or the owner's agent files an affidavit with the chief appraiser of Upson County, giving
66 the certificate or certificates provided for in this section, the amount of income which
67 such owner and the owner's spouse received during the last taxable year for income tax

68 purposes, and such additional information relative to receiving the benefits of such
69 exemption as will enable the chief appraiser to make a determination as to whether such
70 owner is entitled to such exemption. The chief appraiser shall provide affidavit forms for
71 this purpose. Such applications shall be processed in the same manner as other
72 applications for homestead exemption, and the provisions of law applicable to the
73 processing of homestead exemptions, as the same now exists or may hereafter be
74 amended, shall apply thereto, provided that, after any such owner has filed the proper
75 certificate or certificates as provided above and has been allowed the exemption provided
76 in this section, it shall not be necessary that he or she make application and file the said
77 affidavit and certificate thereafter for any year and the said exemption shall continue to
78 be allowed to such owner. It shall be the duty of any such owner, however, to notify the
79 chief appraiser in the event he or she becomes ineligible for any reason for the exemption
80 provided in this section."

81 **SECTION 2.**

82 Said Act is further amended by revising Section 2 as follows:

83 **"Section 2.** The exemption granted by this Act shall apply to all taxable years beginning on
84 and after January 1, 2023."

85 **SECTION 3.**

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

89 **SECTION 4.**

90 The election superintendent of Upson County shall call and conduct an election as provided
91 in this section for the purpose of submitting this Act to the electors of Upson County for
92 approval or rejection. The election superintendent shall conduct that election on the Tuesday
93 immediately following the first Monday in November, 2022, and shall issue the call and
94 conduct that election as provided by general law. The superintendent shall cause the date and
95 purpose of the election to be published once a week for two weeks immediately preceding
96 the date thereof in the official organ of Upson County. The ballot shall have written or
97 printed thereon the words:

98 " YES Shall the Act be approved which increases the homestead exemption for
99 disabled individuals from Upson County ad valorem taxes for county
100 NO purposes from \$10,000.00 to \$20,000.00 provided that his or her adjusted
101 gross income, together with the adjusted gross income of his or her spouse
102 who also occupies and resides at such homestead, does not exceed
103 \$20,000.00 and subject to an adjusted base year value?"

104 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
105 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
106 cast on such question are for approval of the Act, Sections 1 and 2 of this Act shall become
107 of full force and effect on January 1, 2023, and shall be applicable to all taxable years
108 beginning on or after January 1, 2023. If the Act is not so approved or if the election is not
109 conducted as provided in this section, Sections 1 and 2 of this Act shall not become effective
110 and this Act shall be automatically repealed on the first day of January immediately
111 following such election date. The expense of such election shall be borne by Upson County.
112 It shall be the election superintendent's duty to certify the result thereof to the Secretary of
113 State.

114 **SECTION 5.**

115 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
116 its approval by the Governor or upon its becoming law without such approval.

117 **SECTION 6.**

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