

26 (5) "Local tax official" means the tax official charged with the duty of receiving  
27 applications for homestead exemptions for Lowndes County.

28 (b) The governing authority of Lowndes County shall impose within the special district  
29 of Lowndes County a LHOST at the rate of 1 percent to be levied to fund the exemption of  
30 homestead property within the special district of Lowndes County from ad valorem taxes  
31 for Lowndes County purposes in accordance with Article 2C of Chapter 8 of Title 48 of the  
32 O.C.G.A. The levy of the LHOST within the special district of Lowndes County shall begin  
33 as provided by Code Section 48-8-109.52(b) of the O.C.G.A. on the first day of the next  
34 succeeding calendar quarter which begins more than 50 days after certification of the result  
35 of the election approving this local Act and shall be imposed for 10 years after which it  
36 shall cease to be imposed unless renewed as provided in Code Section 48-8-109.54 of the  
37 O.C.G.A.

38 (c) Homestead property within the special district of Lowndes County is granted an  
39 exemption from ad valorem taxes for Lowndes County purposes in the amount to be  
40 determined annually in accordance with Code Section 48-8-109.57 of the O.C.G.A. based  
41 upon the net proceeds of the LHOST collected within the special district of Lowndes  
42 County, the assessed value of homestead property in the special district, and the net millage  
43 rates imposed by the governing authority of Lowndes County on such homestead  
44 property. The value of such property in excess of such exempted amount shall remain  
45 subject to taxation unless otherwise exempted.

46 (d) A person shall not receive the homestead exemption granted by subsection (c) of this  
47 section unless such person or person's agent files an application with the local tax official  
48 giving such information relative to receiving such exemption as will enable the local tax  
49 official to make a determination regarding the initial and continuing eligibility of such  
50 person for such exemption; provided, however, any person who previously applied for  
51 another homestead exemption from ad valorem taxes imposed by Lowndes County, was  
52 allowed such homestead exemption for the immediately preceding tax year, and remains  
53 eligible for such homestead exemption for that same homestead property in the current tax  
54 year shall be allowed the exemption granted under subsection (c) of this section for that