

55 homestead without the application otherwise required by this subsection. The local tax  
56 official shall provide application forms for the purposes of this subsection.

57 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1  
58 of the O.C.G.A. Once granted to a person, the exemption shall be automatically renewed  
59 from year to year without application so long as the person granted the homestead  
60 exemption under subsection (c) of this section occupies such residence as a homestead and  
61 otherwise remains eligible for such exemption. It shall be the duty of any person granted  
62 the homestead exemption under subsection (c) of this section to notify the local tax official  
63 in the event that such person for any reason becomes ineligible for such exemption.

64 (e) In accordance with the provisions of subsection (c) of Code Section 48-8-109.52 of the  
65 O.C.G.A., the exemption granted by subsection (c) of this section:

66 (1) Shall not apply to or affect any taxes other than ad valorem taxes levied by the  
67 governing authority of Lowndes County to which this local Act applies.

68 (2) Shall only apply to those portions of real property located within the special district  
69 of Lowndes County.

70 (3) Shall be allowed in addition to and not in lieu of any other homestead exemption  
71 applicable to the homestead property.

72 (4) Shall become effective on January 1 of the year subsequent to the approval of this  
73 local Act in the requisite referendum.

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75

## SECTION 2.

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

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80

## SECTION 3.

81 (a) The election superintendent of Lowndes County shall call and conduct an election as  
82 provided in this section for the purpose of submitting this Act to the electors of Lowndes  
83 County for approval or rejection. The election superintendent shall conduct that election