

LOWNDES COUNTY BOARD OF COMMISSIONERS
COMMISSION AGENDA ITEM

SUBJECT: Proposed Local Act for LHOST

DATE OF MEETING: June 9, 2026

Regular Meeting (x)

BUDGET IMPACT \$ - 0 -

FUNDING SOURCE

Annual

Capital

N/A

COUNTY ACTION REQUESTED ON:

HISTORY, FACTS AND ISSUES:

Senate Bill 33 passed in 2026 authorizes a Local Homestead Option Sales Tax ("LHOST") to fund homestead exemptions granted by local Act of the General Assembly and approved by voters by referendum.

Staff and the County Attorney have prepared the attached draft proposed local Act providing for an LHOST in Lowndes County. It is based on a sample prepared by ACCG.

OPTIONS:

1. Approve submitting the attached proposed local Act to the local delegation of the General Assembly representing Lowndes County
2. Redirect

RECOMMENDED ACTION: Option 1

DEPARTMENT: County Manager

Department Head: Paige Dukes

ADMINISTRATIVE COMMENTS AND RECOMMENDATION:

A BILL TO BE ENTITLED
AN ACT

1 To grant an exemption for homestead property from Lowndes County ad valorem taxes for
2 county purposes in the amount determined annually based on the net proceeds of a new
3 Local Homestead Option Sales Tax (LHOST) to be imposed within a special district of
4 Lowndes County, the assessed value of homestead property in the special district, and the
5 net millage rates imposed by the governing authority of Lowndes County on such
6 homestead property; to provide for definitions; to specify the terms and conditions of the
7 exemption and the procedures relating thereto; to provide for applicability; to provide for
8 compliance with constitutional requirements and the provisions of Article 2C of Chapter 8
9 of Title 48 of the Official Code of Georgia Annotated; to provide for a referendum, effective
10 dates, automatic repeal, mandatory execution of election, and judicial remedies regarding
11 failure to comply; to provide for related matters; to repeal conflicting laws; and for other
12 purposes.

13

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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16

SECTION 1.

17 (a) As used in this Act, the term:

18 (1) "Ad valorem taxes for Lowndes County purposes" means all ad valorem taxes imposed
19 by the governing authority of Lowndes County for all purposes.

20 (2) "Homestead property" shall have the same meaning as provided in Code Section 48-
21 8-109.50 of the O.C.G.A.

22 (3) "Local Homestead Option Sales Tax" or "LHOST" shall have the same meaning as
23 provided in Code Section 48-8-109.50 of the O.C.G.A.

24 (4) "Special district of Lowndes County" means the special district conterminous with
25 Lowndes County which was established by Code Section 48-8-109.51 of the O.C.G.A.

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

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

84 on the Tuesday after the first Monday in November 2026 and shall issue the call and
85 conduct that election as provided by general law. The election superintendent shall cause
86 the date and purpose of the election to be published once a week for two weeks immediately
87 preceding the date thereof in the official organ of Lowndes County. The ballot shall have
88 written or printed thereon the words:

89 "() YES Shall the Act be approved which provides an exemption for
90 homestead property within Lowndes County from Lowndes County
91 ad valorem taxes for all purposes in an amount

92 () NO to be determined annually using the proceeds of a new 1 percent Local
93 Homestead Option Sales Tax to be imposed within Lowndes County
94 for 10 years as a result of such Act?"

95 (b) All persons desiring to vote for approval of the Act shall vote "Yes," and all persons
96 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
97 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
98 force and effect on January 1, 2027. If the Act is not so approved or if the election is not
99 conducted as provided in this section, Section 1 of this Act shall not become effective, and
100 this Act shall be automatically repealed on the 365th calendar day following the election
101 date provided for in this section. The expense of such election shall be borne by Lowndes
102 County. It shall be the election superintendent's duty to certify the result thereof to the
103 Secretary of State.

104 (c) The provisions of this section shall be mandatory upon the election superintendent and
105 are not intended as directory. If the election superintendent fails or refuses to comply with
106 this section, any elector of Lowndes County may apply for a writ of mandamus to compel
107 the election superintendent to perform his or her duties under this section. If the court finds
108 that the election superintendent has not complied with this section, the court shall fashion
109 appropriate relief requiring the election superintendent to call and conduct such election on
110 the date required by this section or on the next date authorized for special elections
111 provided for in Code Section 21-2-540 of the O.C.G.A.

112

113 **SECTION 4.**

114 The terms and conditions of Article 2C of Chapter 8 of Title 48 of the O.C.G.A. are
115 incorporated by reference.

116
117 **SECTION 5.**

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

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121 **SECTION 6.**

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