



By Jessica Hudson

As the cost of living continues to rise, people are searching for ways to save money. Property owners in Georgia can apply for homestead exemptions that can provide tax breaks on property tax payments and reduce the amount homeowners owe on their legal residence. On Monday, April 18, 2022, Georgia Governor, Brian Kemp, signed six homestead exemption bills created for Upson County residents, that will increase the dollar amount available for those who qualify. These exemptions will be on the November 2022 ballot for final voter approval.

The current homestead exemptions that are available in Upson County were adopted in the 1970s. Upson County Tax Commissioner, Andy Chastain began looking into the exemptions that surrounding counties with similar populations, such as Lamar and Pike, had in place. He spoke with County Commissioner, Paul Jones about the possibility of new homestead exemptions. Commissioner Jones initially brought up the idea of exploring new homestead exemption options to the board of commissioners at a work session held on January 6, 2021.

“When the mills closed everyone was devastated and living on fixed incomes.” stated Commissioner Jones. “The original homestead exemption was one way to help those struggling because it allowed for a deduction of \$2,000 off a homeowner’s assessed value. To my knowledge, no one had really questioned if there were better options, so we started looking into what we could do to give back to the senior citizens and homeowners in this county. They deserve accessibility to the best options possible to help with expenses.”

Commissioner Jones began advocating for research into new homestead exemptions that would benefit Upson County homeowners more significantly. Upson County Tax Commissioner, Andy Chastain, along with Chief Appraiser, Charles McKeehan, gathered information regarding eligibility and operational costs related to executing new tax exemptions. County Manager, Jason Tinsley and Finance Director, Allen Salter also contributed their knowledge and worked

with Upson County staff members to draft a resolution to be approved by the board of commissioners.

In a county where most residents are homeowners versus renters, the board of commissioners wanted to make the biggest impact possible for homeowners. A resolution for a six-tiered homestead exemption was created that proposed the following:

- 1) *Local legislation allowing for an increase in the County's current homestead exemption for County residents currently receiving or are eligible to receive the Standard Homestead Exemption), from \$2,000 to \$10,000. Additionally, County residents who are eligible for the aforementioned and are 100% disabled, via a physician's letter), will increase from \$10,000 to \$20,000.*
- 2) *Local legislation allowing for an increase of the County's current local homestead exemptions for residents 62 years of age or over of those currently receiving or are eligible to receive the 62 years old or older Homestead Exemption, from \$2,000 to \$12,000. The County residents who are eligible for the aforementioned and are 100% disabled, via a physician's letter, will increase from \$12,000 to \$22,000. There shall be no income requirement for this exception.*
- 3) *Local legislation allowing for an increase of the County's current local homestead exemptions for residents 65 years of age or over of those currently receiving or are eligible to receive the 65 years old or older Homestead Exemption, from \$4,000 to \$14,000. The County residents who are eligible for the aforementioned and are 100% disabled, via a physician's letter, will increase from \$14,000 to \$24,000. There shall be no income requirement for this exception.*

The Upson County Board of Commissioners discussed and voted on Resolution 17-2021 Homestead Exemptions, at their regular meeting held on August 24, 2021. Commissioner Jones made the motion to approve the resolution and the motion was seconded by Commissioner James Ellington. The board of commissioners voted unanimously to approve the resolution.

Once approved, Representative, Beth Camp introduced the legislation in the Georgia House of Representatives. After two attempts, the bills were passed with the required supermajority of 120 votes in the House on March 23, 2022. The bills were then represented in the Georgia Senate by Senator, John Kennedy where the legislation was adopted on March 29, 2022. Governor Kemp signed the bills on April 18, 2022.

According to chief appraiser, Charles McKeehan, the new regular exemption will result in an estimated additional \$66.00 deduction on a piece of property valued at \$100,000, and an estimated additional \$82.80 deduction for a property owner who is 62 years old or older. These estimated amounts are calculated for the county portion only and based on the current millage rate. The new exemptions are not based on income and include a 3% inflation buffer for each year that increases congruently with property values.

“These new homestead exemptions will be very beneficial to the citizens of Upson County,” stated Charles. “Especially since as home values continue to grow, so will the amount of homestead exemption available to those who qualify.”

The new homestead exemptions for Upson County will be on the November ballot, and if they are approved, homeowner's and senior citizens of Upson County will be able to apply for the new homestead exemptions beginning in 2023. These exemptions apply to homestead property that is owned and occupied by the taxpayer as their legal Georgia residence. Property owners are not eligible for homestead exemptions in multiple states. To receive the benefits, taxpayers must file an initial application with the Tax Commissioner's Office between January 1 and April 1 of the year for which the exemption is first claimed. Homestead exemptions are automatically renewed each year, once initially granted. If a homeowner has already applied for and qualified for the current homestead exemptions, they will automatically receive the new homestead exemptions without having to apply again.

The Upson County Board of Commissioners is hopeful that the new homestead exemptions will gain voter approval in November 2022 and begin providing added relief to residents in 2023.