

House Bill 1431

By: Representatives Smith of the 103rd, Buck of the 135th, Royal of the 164th, Jamieson of the 22nd and Jennings of the 63rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to ad valorem property tax exemptions, so as to require the state revenue
3 commissioner to compile an age questionnaire for use with homestead exemptions; to
4 provide for amendment to the application for the state homestead exemption so as to require
5 applicants to state their age; to provide for related matters; to provide an effective date; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
10 relating to ad valorem property tax exemptions, is amended by adding a new Code Section
11 48-5-45.1 to read as follows:

12 "48-5-45.1.

13 The commissioner shall create and furnish to all tax receivers or tax commissioners within
14 the State of Georgia a form requesting all owners of homesteads, to whom the exemption
15 under Code Section 48-5-44 has been granted, to state the age of the owner of said
16 homestead. The tax receiver or tax commissioner shall forward the form to all owners of
17 homesteads to whom the exemption under Code Section 48-5-44 has been granted. Such
18 form shall provide for a statement of the age of the owner of the homestead, and such form
19 shall state that it shall be returned to such tax receiver or tax commissioner. The tax
20 receiver or tax commissioner shall receive all forms and shall file and preserve the forms.
21 Failure to complete and return the form shall in no way affect the renewal of a homestead
22 exemption as set forth in Code Section 48-5-45."

