

House Bill 868

By: Representatives Day of the 153rd, Stephens of the 150th, Mueller of the 152nd and Jackson of the 148th

**A BILL TO BE ENTITLED
AN ACT**

1 To amend an Act providing for a base year assessed value homestead exemption from
2 Chatham County ad valorem taxes for county purposes, approved April 12, 1999 (Ga. L.
3 1999, p. 4211), so as to provide for eligibility without application; to provide for
4 administration by the tax receiver; to repeal conflicting laws; and for other purposes.

5 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

6 **SECTION 1.**

7 An Act providing for a base year assessed value homestead exemption from Chatham County
8 ad valorem taxes for county purposes, approved April 12, 1999 (Ga. L. 1999, p. 4211), is
9 amended by striking subsections (c), (d), and (e) of Section 1 and inserting in its place the
10 following:

11 "(c) Any person who, as of December 31, 2000, has applied for and is eligible to receive
12 the \$2,000.00 state-wide homestead exemption granted under Code Section 48-5-44 of the
13 O.C.G.A., as amended, shall be eligible automatically for the exemption granted by this
14 Act without applying therefor. Otherwise, a person shall not receive the homestead
15 exemption granted by subsection (b) of this section unless the person or person's agent files
16 an application with the tax receiver of Chatham County giving such information relative
17 to receiving such exemption as will enable the tax receiver to make a determination as to
18 whether such owner is entitled to such exemption.

19 (d) The tax receiver of Chatham County shall provide application forms for the exemption
20 granted by subsection (b) of this section which shall require such information as may be
21 necessary to determine the initial and continuing eligibility of the owner for the exemption.

22 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1
23 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long
24 as the owner occupies the residence as a homestead. After a person has filed the proper
25 application as provided in subsection (c) of this section, it shall not be necessary to make
26 application and file such affidavit thereafter for any year and the exemption shall continue

1 to be allowed to such person. It shall be the duty of any person granted the homestead
2 exemption under subsection (b) of this section to notify the tax receiver of the county or
3 the designee thereof in the event that person for any reason becomes ineligible for that
4 exemption."

5

SECTION 2.

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