

House Bill 871

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act providing for an adjusted base year assessed value homestead exemption  
2 from Chatham County and City of Savannah School District ad valorem taxes for educational  
3 purposes, approved April 12, 1999 (Ga. L. 1999, p. 4215), so as to provide for eligibility  
4 without application; to provide for administration by the tax receiver; to repeal conflicting  
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act providing for an adjusted base year assessed value homestead exemption from  
9 Chatham County and City of Savannah School District ad valorem taxes for educational  
10 purposes, approved April 12, 1999 (Ga. L. 1999, p. 4215), is amended by striking  
11 subsections (c), (d), and (e) and inserting in their place the following:

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

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

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

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

6 **SECTION 2.**

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