

Senate Bill 393

By: Senators Johnson of the 1st, Harp of the 16th, Cagle of the 49th and Tolleson of the 18th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for certain time extensions with respect to ad
3 valorem taxation for certain members of the armed forces of the United States; to provide an
4 effective date; to repeal conflicting laws; and for other purposes.

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

6 **SECTION 1.**

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
8 taxation of property, is amended by striking the "Reserved" designation of Code Section
9 48-5-30 and inserting in its place a new Code Section 48-5-30 to read as follows:

10 "48-5-30.

11 Notwithstanding any provision of Code Section 48-5-7.1 or 48-5-7.4 to the contrary, a
12 member of the armed forces of the United States serving outside the continental United
13 States may file such member's initial or renewal application for special assessment at any
14 time within a period of six months following the return of such member to the continental
15 United States."

16 **SECTION 1A.**

17 Said chapter is further amended by adding a new subsection at the end of Code Section
18 48-5-45, relating to homestead exemption applications, to read as follows:

19 "(f)(1) Notwithstanding any provision of this Code section to the contrary, an applicant
20 for a homestead exemption as provided for in Code Section 48-5-44 who is a member of
21 the armed forces of the United States serving outside the continental United States may
22 file a written application and schedule with the tax receiver or tax commissioner charged
23 with the duty of receiving returns of property for taxation at any time during the calendar
24 year.

1 (2) The failure to file properly the application and schedule on or before June 1 of a
2 calendar year shall constitute a waiver of the homestead exemption for that year."

3 **SECTION 2.**

4 Said chapter is further amended in Code Section 48-5-311, relating to creation of boards of
5 equalization and appeals of assessments, by adding a new subsection at the end thereof to be
6 designated subsection (1) to read as follows:

7 "(1) If the taxpayer is a member of the armed forces of the United States serving outside
8 the continental United States, such taxpayer may file an appeal at any time within a period
9 of six months following the return of such member to the continental United States."

10 **SECTION 3.**

11 This Act shall become effective upon its approval by the Governor or upon its becoming law
12 without such approval.

13 **SECTION 4.**

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