

Senate Bill 575

By: Senators Kemp of the 3rd, Thomas of the 2nd and Gillis of the 20th

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 change certain provisions regarding homestead
3 exemption applications; to provide an effective date; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**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 Code Section 48-5-45 of the Official Code of
9 Georgia Annotated, relating to homestead exemption applications, and inserting in its place
10 a new Code Section 48-5-45 to read as follows:

11 "48-5-45.

12 (a)(1) An applicant seeking a homestead exemption as provided in Code Section 48-5-44
13 shall file a written application and schedule with the tax receiver or tax commissioner
14 charged with the duty of receiving returns of property for taxation:

15 (A) ~~On or before June 1; or~~

16 (B) ~~In all counties providing for the collection and payment of ad valorem taxes in~~
17 ~~installments, on or before May 1, or such different date as may be established by local~~
18 ~~Act at any time during the calendar year.~~

19 (2) The failure to file properly the application and schedule on or before February 1 of
20 a calendar year shall constitute a waiver of the homestead exemption on the part of the
21 applicant failing to make the application for such exemption for that year.

22 (b) ~~In all counties having a population of not less than 100,000 nor more than 103,000~~
23 ~~according to the United States decennial census of 2000 or any future such census, the~~
24 ~~written application and schedule required in subsection (a) of this Code section shall be~~
25 ~~filed on or before March 1 of the year in which exemption from taxation is sought.~~

26 (c) ~~Reserved.~~

