

Senate Bill 393

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

AS PASSED

**A BILL TO BE ENTITLED
AN ACT**

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to provide for certain time extensions with respect to ad valorem taxation for certain members of the armed forces of the United States; to change certain provisions regarding the time for making homestead exemption applications; to provide for additional appeal procedures with respect to taxpayers who are absent due to military service; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

"48-5-30.

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

SECTION 2.

Said chapter is further amended by striking Code Section 48-5-45, relating to homestead exemption applications, and inserting in its place a new Code Section 48-5-45 to read as follows:

"48-5-45.

(a)(1) An applicant seeking a homestead exemption as provided in Code Section 48-5-44 and qualifying under the provisions of Code Section 48-5-40 shall file a written

application and schedule with the tax receiver or tax commissioner charged with the duty of receiving returns of property for taxation:

~~(A) On or before June 1, or~~

~~(B) In all counties providing for the collection and payment of ad valorem taxes in installments, on or before May 1, or such different date as may be established by local Act at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including March 1 of the following year.~~

(2) The failure to file properly the application and schedule on or before March 1 of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

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

~~(c) Reserved.~~

~~(d)~~(b) The owner of a homestead which is actually occupied by the owner as a residence and homestead shall not have to apply for the exemption more than once so long as the owner remains in continuous occupation of the residence as a homestead. The exemption shall automatically be renewed from year to year so long as the owner continuously occupies the residence as a homestead.

~~(e)~~(c) It is unlawful for any person, firm, or corporation to solicit, either directly or by mail or advertisement, any other person for the purpose of filing on behalf of such other person the application and schedule for homestead exemption required by this Code section if a fee is charged for filing such application and schedule on behalf of such other person. A violation of this subsection shall be a misdemeanor."

SECTION 3.

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

"(l) *Military service.* In the event of the absence of an individual from such individual's residence because of duty in the armed forces, the filing requirements set forth in subparagraph (e)(2)(A) of this Code section and paragraph (2) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this period any member of the immediate family of the individual, or a friend of the individual, may notify the tax receiver or the tax commissioner of the individual's absence due to military service and submit

1 written notice of representation for the limited purpose of the appeal. Upon receipt of this
2 notice, the tax receiver or the tax commissioner shall initiate the appeal."

3 **SECTION 4.**

4 (a) Section 1, Section 3, this section, and Section 5 of this Act shall become effective upon
5 their approval by the Governor or upon its becoming law without such approval.

6 (b) Section 2 of this Act shall become effective June 1, 2005.

7 **SECTION 5.**

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