

House Bill 81 (COMMITTEE SUBSTITUTE)

By: Representatives Day of the 163rd, Stephens of the 164th, Bryant of the 160th, Jackson of the 161st, and Scott of the 2nd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-54 of the Official Code of Georgia Annotated, relating to
2 applications for and granting homestead exemptions in certain cases of property transfer from
3 an administrator or executor, so as to provide for applicability of such provisions with respect
4 to certain base year assessed value homestead exemptions; to provide for a referendum,
5 applicability, and effective dates; to provide for automatic repeal under certain
6 circumstances; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-54 of the Official Code of Georgia Annotated, relating to applications for
10 and granting homestead exemptions in certain cases of property transfer from an
11 administrator or executor, is amended by striking subsection (b) and inserting in its place a
12 new subsection (b) to read as follows:

13 "(b) The failure to file properly the application and schedule shall not be cause for waiver
14 of the exemption where such waiver arises because of an administrator's or executor's deed
15 transferring the property to a surviving spouse. In such instances, the board of tax assessors
16 shall give notice of its intent to deny the exemption as required by Code Section 48-5-49,
17 and the surviving spouse may make application for the amount of homestead exemption
18 to which such applicant is entitled within 30 days from the date of the notice by the board
19 of tax assessors. In the case of a base year assessed value homestead exemption, as long
20 as the unremarried surviving spouse otherwise meets the requirements specified for such
21 exemption and makes proper application under this subsection, upon approval of such
22 application the exemption shall be continued with the same base year assessed value as had
23 been established for the deceased spouse of such surviving spouse, unless otherwise
24 provided by local law."

