

House Bill 963 (AS PASSED HOUSE AND SENATE)

By: Representative O`Neal of the 146<sup>th</sup>

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 returns of taxable  
3 real property; to change certain provisions regarding affidavit requirements for the  
4 homestead exemption from ad valorem taxes for educational purposes for persons 62 years  
5 of age or older whose income does not exceed \$10,000.00; to provide an effective date; to  
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
10 taxation of property, is amended by revising subsection (a) of Code Section 48-5-15, relating  
11 to returns of taxable real property, to read as follows:

12 "(a) All improved and unimproved real property in this state which is subject to taxation  
13 shall be returned ~~in person or by mail~~ by the person owning the real property or by his or  
14 her agent or attorney to the tax receiver or tax commissioner of the county where the real  
15 property is located."

16 **SECTION 2.**

17 Said chapter is further amended by revising subsection (b) of Code Section 48-5-52, relating  
18 to homestead exemptions from ad valorem taxation for educational purposes for qualified  
19 individuals who are 62 years of age or older and whose income does not exceed \$10,000.00,  
20 as follows:

21 "(b)(1) The exemption provided for in subsection (a) of this Code section shall not be  
22 granted unless an affidavit of the owner of the homestead, prepared upon forms  
23 prescribed by the commissioner for that purpose, is filed with either the tax receiver or  
24 tax commissioner, in the case of residents of county school districts, or with the

- 25 governing authority of the owner's city, in the case of residents of independent school districts.
- 26 (2) The affidavit shall in the first year for which the exemption is sought be filed on or
- 27 before the last day for making a tax return and shall show the:
- 28 (A) Age of the owner on January 1 immediately preceding the filing of the affidavit;
- 29 (B) Total amount of net income received by the owner and spouse from all sources
- 30 during the immediately preceding calendar year; and
- 31 ~~(C) Total amount of income received from all sources by each individual member of~~
- 32 ~~the owner's family residing within the homestead; and~~
- 33 ~~(D)~~ Such additional information as may be required by the commissioner.
- 34 (3) Copies of all affidavits received or extracts of the information contained in the
- 35 affidavits shall be forwarded to the commissioner by the various taxing authorities with
- 36 whom the affidavits are filed. The commissioner is authorized to compare such
- 37 information with information contained in any income tax return, sales tax return, or
- 38 other tax documents or records of the department and to report immediately to the
- 39 appropriate county or city taxing authority any apparent discrepancies between the
- 40 information contained in any affidavit and the information contained in any other tax
- 41 records of the department.
- 42 (4) After the owner has filed the affidavit and has once been allowed the exemption
- 43 provided for in this Code section, it shall not be necessary to make application and file
- 44 the affidavit thereafter for any year and the exemption shall continue to be allowed to
- 45 such owner; provided, however, that it shall be the duty of any such owner to notify the
- 46 tax commissioner or tax receiver in the event the owner becomes ineligible for any reason
- 47 for the exemption provided for in this Code section."

48 **SECTION 3.**

49 This Act shall become effective upon its approval by the Governor or upon its becoming law

50 without such approval.

51 **SECTION 4.**

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