

## SENATE SUBSTITUTE TO HB 304

AS PASSED SENATE

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to the  
 2 state-wide homestead exemption for disabled veterans, so as to extend the exemption; to  
 3 amend Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating  
 4 to county taxation, so as to change certain provisions regarding appraisers and assessors  
 5 going upon property in the performance of their duties; to provide for additional duties of the  
 6 county tax commissioners; to provide for an effective date; to repeal conflicting laws; and  
 7 for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

## SECTION 1.

9 Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to the state-wide  
 10 homestead exemption for disabled veterans, is amended by adding the following:

11 "(b.1) The unmarried surviving spouse or minor children of any disabled veteran shall  
 12 also be entitled to an exemption of the greater of \$32,500.00 or the maximum amount on  
 13 a homestead, or any subsequent homestead within the same county, where such spouse or  
 14 minor children continue to occupy the home as a homestead, such exemption being from  
 15 ad valorem taxation for state, county, municipal, and school purposes."  
 16

## SECTION 2.

17 Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
 18 county taxation, is amended by revising Code Section 48-5-264.1, relating to the right of  
 19 appraisers and assessors to go upon property, as follows:

20 "48-5-264.1.

21 (a) The chief appraiser, other members of the county property appraisal staff, authorized  
 22 agents of the county board of tax assessors, and members of the county board of tax  
 23 assessors who are conducting official business of the chief appraiser, the county appraisal  
 24 staff, or the county board of tax assessors may go upon property outside of buildings,  
 25

26 posted or otherwise, in order to carry out the duty of making appraisals of the fair market  
27 value of taxable property in the county, other than property returned directly to the  
28 commissioner; provided, however, ~~the~~ such person representing the such chief appraiser,  
29 appraisal staff, or county board of tax assessors shall carry identification which is  
30 sufficiently prominent to permit the occupant to readily ascertain ~~he~~ that such person is  
31 such representative, ~~and if practicable shall first advise~~ Such representative shall not enter  
32 upon the property unless reasonable notice has been provided to the owner and to the  
33 occupant of his the property regarding the purpose for which such person is entering upon  
34 such property.

35 (b) The county tax commissioner shall include a statement with the ad valorem tax bill of  
36 each taxpayer notifying the taxpayer of the right to file an ad valorem property tax return.  
37 A notification of the right of taxpayers to file ad valorem property tax returns shall also be  
38 maintained by the tax commissioner on the official website of the county."

39 **SECTION 3.**

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

42 **SECTION 4.**

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