

House Bill 1498

By: Representatives Santos of the 117th, Wilkerson of the 38th, Gisler of the 121st, Frye of the 122nd, and Washburn of the 144th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-45 of the Official Code of Georgia Annotated, relating to
2 application for homestead exemption and unlawful to solicit fee to file application for
3 homestead for another, so as to provide procedures for the transmission of relevant
4 information following a real estate closing to allow for the automatic granting of homestead
5 exemptions; to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-45 of the Official Code of Georgia Annotated, relating to application for
9 homestead exemption and unlawful to solicit fee to file application for homestead for
10 another, is amended as follows:

11 "48-5-45.

12 (a)(1) An applicant seeking a homestead exemption as provided in Code Section 48-5-44
13 and qualifying under the provisions of Code Section 48-5-40 shall file a written
14 application and schedule with the tax receiver or tax commissioner charged with the duty
15 of receiving returns of property for taxation at any time during the calendar year
16 subsequent to the property becoming the primary residence of the applicant up to and

17 including the date for the closing of the books for the return of taxes for the calendar year,
18 except that, in the case of a property which is subject to a reassessment by the board of
19 tax assessors, such application and schedule may be filed in conjunction with or in lieu
20 of an appeal of the reassessment.

21 (2) The failure to file properly the application and schedule on or before the date for the
22 closing of the books for the return of taxes of a calendar year in which the taxes are due
23 shall constitute a waiver of the homestead exemption on the part of the applicant failing
24 to make the application for such exemption for that year.

25 (a.1) In addition to the provisions of subsection (a) of this Code section and
26 notwithstanding any conflicting provisions of a local Act to the contrary, an attorney
27 closing a real estate transaction for the purchase of real property that would qualify for a
28 homestead exemption granted by this chapter or by a local Act shall upon completing such
29 closing transmit to the relevant tax receiver or tax commissioner all information necessary
30 for such tax receiver or tax commissioner to grant such homestead exemption or
31 exemptions without further application by the owner of such homestead. Upon granting
32 any such homestead exemption, the tax receiver or tax commissioner shall send notice to
33 the owner of the homestead confirming the granting of such exemption or exemptions and
34 notifying the owner which tax year such exemption shall first apply to the homestead.

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

40 (c) It is unlawful for any person, firm, or corporation to solicit, either directly or by mail
41 or advertisement, any other person for the purpose of filing on behalf of such other person
42 the application and schedule for homestead exemption required by this Code section if a

43 fee is charged for filing such application and schedule on behalf of such other person. A
44 violation of this subsection shall be a misdemeanor."

45 **SECTION 2.**

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