

House Bill 397

By: Representatives Rutledge of the 109th, Kelley of the 16th, Harden of the 148th, Caldwell of the 131st, Powell of the 171st, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to property tax exemptions, so as to revise a definition regarding
3 homesteads; to provide for related matters; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
7 relating to property tax exemptions, is amended by revising subparagraph (N) of
8 paragraph (3) of Code Section 48-5-40, relating to definitions, as follows:

9 "(N) Absence of an individual from such individual's residence because of health
10 reasons, including stays in a nursing home or assisted living facility, shall not in and of
11 itself be considered as a waiver upon the part of the individual in applying for a
12 homestead exemption if all other qualifications are otherwise met. Any member of the
13 immediate family of the individual or a friend of the individual may notify the tax
14 receiver or the tax commissioner of the individual's absence. Upon receipt of this
15 notice, the tax receiver or tax commissioner shall grant the homestead exemption to the
16 individual who is absent for health reasons."

17 style="text-align:center">**SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.