Exemptions

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For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department’s official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

January 2018
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# Homestead Income Verification

Federal Adjusted Gross Income

<table>
<thead>
<tr>
<th>Income</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>7  Wages, salaries, tips, etc. Attach Form(s) W-2</td>
<td></td>
</tr>
<tr>
<td>8a Taxable interest. Attach Schedule B if required</td>
<td>8a</td>
</tr>
<tr>
<td>8b Tax-exempt interest. Do not include on line 8a</td>
<td>8b</td>
</tr>
<tr>
<td>9a Ordinary dividends. Attach Schedule B if required</td>
<td>9a</td>
</tr>
<tr>
<td>9b Qualified dividends</td>
<td>9b</td>
</tr>
<tr>
<td>10 Taxable refunds, credits, or offsets of state and local income taxes</td>
<td>10</td>
</tr>
<tr>
<td>11 Alimony received</td>
<td>11</td>
</tr>
<tr>
<td>12 Business income (loss). Attach Schedule C or C-EZ</td>
<td>12</td>
</tr>
<tr>
<td>13 Capital gain (loss). Attach Schedule D if required, if not required, check here</td>
<td>13</td>
</tr>
<tr>
<td>14 Other gains or (losses). Attach Form 4797</td>
<td>14</td>
</tr>
<tr>
<td>15a IRA distributions</td>
<td>15a</td>
</tr>
<tr>
<td>15b Taxable amount</td>
<td>15b</td>
</tr>
<tr>
<td>16a Pensions and annuities</td>
<td>16a</td>
</tr>
<tr>
<td>16b Taxable amount</td>
<td>16b</td>
</tr>
<tr>
<td>17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E</td>
<td>17</td>
</tr>
<tr>
<td>18 Farm income (loss). Attach Schedule F</td>
<td>18</td>
</tr>
<tr>
<td>19 Unemployment compensation</td>
<td>19</td>
</tr>
<tr>
<td>20a Social security benefits</td>
<td>20a</td>
</tr>
<tr>
<td>20b Taxable amount</td>
<td>20b</td>
</tr>
<tr>
<td>21 Other income. List type and amount</td>
<td>21</td>
</tr>
<tr>
<td>22 Combine the amounts in the far right column for lines 7 through 21. This is your total income</td>
<td>22</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Adjusted Gross Income</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>23  Educator expenses</td>
<td></td>
</tr>
<tr>
<td>24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ</td>
<td>24</td>
</tr>
<tr>
<td>25 Health savings account deduction. Attach Form 8859</td>
<td>25</td>
</tr>
<tr>
<td>26 Moving expenses. Attach Form 3903</td>
<td>26</td>
</tr>
<tr>
<td>27 Deductible part of self-employment tax. Attach Schedule SE</td>
<td>27</td>
</tr>
<tr>
<td>28 Self-employed SEP, SIMPLE, and qualified plans</td>
<td>28</td>
</tr>
<tr>
<td>29 Self-employed health insurance deduction</td>
<td>29</td>
</tr>
<tr>
<td>30 Penalty on early withdrawal of savings</td>
<td>30</td>
</tr>
<tr>
<td>31a Alimony paid</td>
<td></td>
</tr>
<tr>
<td>31b Recipient’s SSN</td>
<td>31a</td>
</tr>
<tr>
<td>32 IRA deduction</td>
<td>32</td>
</tr>
<tr>
<td>33 Student loan interest deduction</td>
<td>33</td>
</tr>
<tr>
<td>34 Reserved for future use</td>
<td>34</td>
</tr>
<tr>
<td>35 Domestic production activities deduction. Attach Form 8903</td>
<td>35</td>
</tr>
<tr>
<td>36 Add lines 23 through 35</td>
<td></td>
</tr>
<tr>
<td>37 Subtract line 36 from line 22. This is your adjusted gross income</td>
<td>37</td>
</tr>
</tbody>
</table>

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.
Federal Taxable Social Security:

### Filled-in Worksheet 1. Figuring Your Taxable Benefits

**Keep for Your Records**

1. Enter the total amount from box 5 of all your Forms SSA-1099 and RRB-1099. Also enter this amount on Form 1040, line 20a, or Form 1040A, line 14a.

2. Enter one-half of line 1.

3. Combine the amounts from:
   - **Form 1040**: Lines 7, 8a, 9a, 10 through 14, 15b, 16, 17 through 19, and 21
   - **Form 1040A**: Lines 7, 8a, 9a, 10, 11b, 12b, and 13

4. Enter the amount, if any, from Form 1040 or 1040A, line 8b.

5. Enter the total of any exclusions/adjustments for:
   - Adoption benefits (Form 8839, line 28).
   - Foreign earned income or housing (Form 2555, lines 45 and 50; or Form 2555-EZ, line 18), and
   - Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico.

6. Combine lines 2, 3, 4, and 5.

7. **Form 1040** filers: Enter the amounts from Form 1040, lines 23 through 32, and any write-in adjustments you entered on the dotted line next to line 30.

8. **Form 1040A** filers: Enter the amounts from Form 1040A, lines 16 and 17.

9. If you are:
   - Married filing jointly, enter $32,000
   - Single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017, enter $25,000

10. **Note:** If you are married filing separately and you lived with your spouse at any time in 2017, skip lines 9 through 16, multiply line 8 by 85% (0.85) and enter the result on line 17. Then go to line 18.

11. Is the amount on line 7 less than the amount on line 8?
   - **Yes**: Subtract line 7 from line 6.
   - **No**: None of your social security benefits are taxable. Enter -0- on Form 1040, line 20b; or Form 1040A, line 14b.

12. **Yes**: Subtract line 7 from line 6.

13. **No**: None of your benefits are taxable. Enter -0- on Form 1040, line 20b; or Form 1040A, line 14a.

14. You entered "D" to the right of the word "benefits" on Form 1040, line 20a, or Form 1040A, line 14a.

15. Enter $12,000 if married filing jointly; $9,000 if single, head of household, qualifying widow(er), or married filing separately and you lived apart from your spouse for all of 2017.

16. Subtract line 11 from line 10. If zero or less, enter -0-.

17. Enter the smaller of line 10 or line 11.

18. Enter one-half of line 13.

19. Enter the smaller of line 17 or line 18. Also enter this amount on Form 1040, line 20b; or Form 1040A, line 14b.

20. **TIP**: If you received a lump-sum payment in 2017 that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see if you can report a lower taxable benefit.
Net Georgia Taxable Income:

If amount on line 8, 9, 10, 13 or 15 is negative, use the minus sign (-). Example -3,456.

(Do not use FEDERAL TAXABLE INCOME) If the amount on Line 8 is $40,000 or more, or your gross income is less than your W-2, you must include a copy of your Federal Form 1040 Pages 1 and 2.


Georgia Department of Revenue

Georgia Retirement Income Exclusion for Seniors Age 62:

<table>
<thead>
<tr>
<th>RETIREMENT INCOME EXCLUSION WORKSHEET (Keep for your records)</th>
<th>TAXPAYER</th>
<th>SPOUSE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Salary and wages</td>
<td>$4,000</td>
<td>$1,400</td>
</tr>
<tr>
<td>2. Other Earned Income (Losses)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Earned Income</td>
<td>$4,000</td>
<td>$1,400</td>
</tr>
<tr>
<td>4. Maximum Earned Income</td>
<td>$4,000</td>
<td>$4,000</td>
</tr>
<tr>
<td>5. Smaller of Line 3 or 4, if zero or less, enter zero</td>
<td>$4,000</td>
<td>$4,000</td>
</tr>
<tr>
<td>6. Interest Income</td>
<td>$1,000</td>
<td></td>
</tr>
<tr>
<td>7. Dividend Income</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Alimony</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Capital Gains (Losses)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10. Other Income (Losses)*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Taxable IRA Distributions</td>
<td>$6,800</td>
<td>$5,000</td>
</tr>
<tr>
<td>12. Taxable Pensions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Rental, Royalty, Partnership, S Corp, etc. Income (Losses)**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Total of Lines 6 through 13, if zero or less, enter zero</td>
<td>$6,400</td>
<td>$8,000</td>
</tr>
<tr>
<td>15. Add Lines 5 and 14</td>
<td>$6,800</td>
<td>$9,000</td>
</tr>
<tr>
<td>16. Maximum Allowable Exclusion for Tax Year 2012, if age 62-64 or less than age 62 and permanently disabled enter $35,000, or if age 65 or older enter $65,000.</td>
<td>$6,500</td>
<td>$3,500</td>
</tr>
<tr>
<td>17. Smaller of Lines 15 and 16, enter here and on Form 500, Schedule 1, Lines 6 A &amp; B</td>
<td>$6,500</td>
<td>$9,000</td>
</tr>
</tbody>
</table>

Social security and railroad retirement paid by the Railroad Retirement Board, exempt interest, or other income that is not taxable to Georgia should not be included in the retirement income exclusion calculation. Income or losses should be allocated to the person who owns the item. If any item is held jointly, the income or loss should be allocated to each taxpayer at 50%.

Part-year residents and nonresidents must prorate the retirement income exclusion. The earned income portion and the unearned income portion must be separately prorated. The earned income portion shall be prorated using the ratio of Georgia source earned income to total earned income computed as if the taxpayer were a resident of Georgia for the entire year. The unearned portion shall be prorated using the ratio of Georgia source unearned retirement income to total unearned retirement income computed as if the taxpayer were a resident of Georgia for the entire year.

*Retirement income does not include income received directly or indirectly from lotteries, gambling, illegal sources or similar income.

**Rental, Royalty or Partnership income that is subject to FICA tax or Self employment tax should be included on line 2 not line 13. Trade or business income from an S Corp in which the taxpayer or their spouse materially participated should be included on line 2 not line 13.
SECTION C1: COMPLETE THIS SECTION TO DETERMINE ELIGIBILITY FOR NET INCOME REQUIREMENT

If filing Joint Income Tax Return, Applicant must complete Column 1A only. If filing separately, both Columns 1A and 1B must

INCOME FOR TAX YEAR ENDING DECEMBER 31, 20___

<table>
<thead>
<tr>
<th></th>
<th>Total Income from Public or Private retirement, disability or pension system</th>
<th>COLUMN 1A APPLICANT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td>68,000</td>
</tr>
<tr>
<td>2</td>
<td>Total Income from Social Security</td>
<td>20,000</td>
</tr>
<tr>
<td>3</td>
<td>Total Income from both retirement and Social Security (Line 1 plus Line 2)</td>
<td>88,000</td>
</tr>
<tr>
<td>4</td>
<td>Maximum Social Security amount (from Tax Receiver)</td>
<td>64,488</td>
</tr>
<tr>
<td>5</td>
<td>Retirement Income over maximum Social Security (Line 3 less Line 4) - If less than 0, use 0</td>
<td>23,512</td>
</tr>
<tr>
<td>6</td>
<td>Other income from all sources</td>
<td>19,000</td>
</tr>
<tr>
<td>7</td>
<td>Adjusted Income (Line 5 plus Line 6)</td>
<td>42,512</td>
</tr>
<tr>
<td>8</td>
<td>Standard or Itemized Deductions from Georgia Income Tax Return</td>
<td>4,300</td>
</tr>
<tr>
<td>9</td>
<td>Personal Exemption amount from Georgia Income Tax Return</td>
<td>5,400</td>
</tr>
<tr>
<td>10</td>
<td>Net Income (Line 7 less Lines 8 and 9)</td>
<td>32,812</td>
</tr>
</tbody>
</table>

If filing Joint Income Tax Return, Line 10, Column 1A must be less than $10,000. If filing Separately, Total of Line 10, Column 1A plus 1B must be less.
Social Security Maximum

MEMORANDUM

TO: Chairman, Board of Tax Assessors
   Tax Commissioner

FROM: Ellen Mills, Director

SUBJECT: 2019 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §§ 48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed $10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2019 is $568,664, which amount may be used when determining the eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2019.


If you have any questions regarding this matter, please do not hesitate to contact our office.
October 1, 1998

MEMORANDUM

TO: M. Kay Powell  
   Revenue Section Supervisor III  
   Property Tax Division

FROM: Michele Young  
   Assistant Attorney General

RE: Homestead Exemption for those 65 and older/maximum allowable social security.

This is in response to your request for advice on the correct method of calculating the maximum allowable social security authorized to be paid to an individual and his spouse under the federal Social Security Act for the purpose of determining the maximum income allowable for a household to qualify for the homestead exemption provided for in O.C.G.A. § 48-5-47.

I have researched the applicable law and agree with your determination that the maximum amount payable under the federal Social Security Act, 42 USC 401 et seq., is dependent on the age of the individual and his spouse. Correspondingly, the maximum allowable income for a household to qualify for the homestead exemption is dependent on the age of the individual and his spouse. The homestead exemption for those 65 and older, O.C.G.A. § 48-5-47, provides that income from any public or private retirement, disability or pension system is excluded from the calculation of income as long as it does not exceed the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act. Further, to qualify for the exemption the statute requires the individual to file an affidavit with the tax commissioner or tax receiver of the county in which he resides giving his age, income and other relevant information. O.C.G.A. § 48-5-47(b).

It does not appear that the legislature intended this to be an individual calculation of social security benefits, since individuals may exclude income from any retirement, disability or pension system in the calculation of household income for this purpose. Therefore, the statute is meaningful only if the maximum allowable social security payment, as calculated by the Social Security Administration, is the benchmark for determining the maximum excludable income for each age group.
You also asked the impact on the State and the counties if the age 65 exemption has been erroneously denied or erroneously allowed based on computations using only the age 77 social security maximum. If individuals have overpaid property tax based on an incorrect determination of allowable income by a county, they may seek a refund under applicable statutes. See O.C.G.A. § 48-5-380. It is less clear whether the county may attempt to recalculate the exemptions erroneously allowed in previous years. Although I was unable to find any case law that specifically ruled on the effect of an erroneous granting of exemptions, Georgia courts have addressed this issue in regard to assessments.

Counties may not reassess real property for a given tax year if the tax collector’s bill has been paid in full. Fayette County Board of Tax Assessors v. Ga. Utilities Co., 219 Ga. App. 137 (1995). However, counties may, for a given tax year, correct an obvious and undisputed clerical error. Barland Company v. Bartow County Board of Tax Assessors, 176 Ga. App. 798 (1985). While I would not categorize the issue here as a clerical error, county tax assessors will have to make a determination based on their specific facts, and the advice of their county attorneys, whether to attempt to recalculate homestead exemptions erroneously allowed.

I hope this is responsive to your request. If you have any questions, please do not hesitate to contact me.

cc: T. Jerry Jackson, Commissioner
Danny Peterman, Assistant Director
Property Tax Division
STATE HOMESTEAD EXEMPTION

As used in this part, the term:

(1) "Applicant" means a person who is:

(A) (i) A married individual living with his or her spouse;

(ii) An individual who is unmarried but who permanently maintains a home for the benefit of one or more other individuals who are related to such individual or dependent wholly or partially upon such individual for support;

(iii) An individual who is widowed having one or more children and maintaining a home occupied by himself or herself and the child or children;

(iv) A divorced individual living in a bona fide state of separation and having legal custody of one or more children, when the divorced individual owns and maintains a home for the child or children; or

(v) An individual who is unmarried or is widowed and who permanently maintains a home owned and occupied by himself or herself; and

(B) A resident of this state as defined in paragraph (15) of Code Section 40-5-1, as amended.

O.C.G.A. 40-5-1.

(15) "Resident" means a person who has a permanent home or abode in Georgia to which, whenever such person is absent, he or she has the intention of returning. For the purposes of this chapter, there is a rebuttable presumption that the following person is a resident:

(A) Any person who accepts employment or engages in any trade, profession, or occupation in Georgia or enters his or her children to be educated in the private or public schools of Georgia within ten days after the commencement of such employment or education; or
(B) Any person who, except for infrequent, brief absences, has been present in the state for 30 or more days; provided, however, that no person shall be considered a resident for purposes of this chapter unless such person is either a United States citizen or an alien with legal authorization from the U.S. Immigration and Naturalization Service.

(2) "Home for the aged" means a facility which provides residential services, health care services, or both residential services and health care services to the aged.

(3) "Homestead" means the real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership. The term "homestead" includes the following qualifications:

(A) The actual permanent place of residence of an individual who is the applicant and which constitutes the home of the family;

(B) Where the person who is the applicant holds the bona fide fee title (although subject to mortgage or debt deed), an estate for life, or under any bona fide contract of purchase providing for the conveyance of title to the applicant upon performance of the contract;

(C) Where the building is occupied primarily as a dwelling;

(D) Where the children of deceased or incapacitated parents occupy the homestead of their parents and one of the children stands in the relation of applicant. This subparagraph shall apply whether or not the estate is distributed;

(E) Where a husband or wife occupies a dwelling and the title of the homestead is in the name of the wife;

(F) In the event a dwelling house which is classed as a homestead is destroyed by fire, flood, storm, or other unavoidable accident or is demolished or repaired so that the owner is compelled to reside temporarily in another place, the dwelling house shall continue to be classed as a homestead for a period of one year after the occurrence;

(G) In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

(H) Where property is owned and occupied jointly by two or more individuals all of whom occupy the property as a home and if the property is otherwise entitled to a homestead exemption, the homestead may be claimed in the names of the joint owners residing in the home. Where the property on which a homestead exemption is claimed is jointly owned by the
occupant and others, the occupant or occupants shall be entitled to claim the full amount of the homestead exemption;

(I) The permanent place of residence of an individual in the armed forces. Any such residence shall be construed to be actually occupied as the place of abode of such individual when the family of the individual resides in the residence or when the family is forced to live elsewhere because of the individual's service in the armed forces;

(J) Absence of an individual from his residence because of duty in the armed forces shall not be considered as a waiver upon the part of the individual in applying for a homestead exemption. Any member of the immediate family of the individual or a friend of the individual may notify the tax receiver or the tax commissioner of the individual's absence. Upon receipt of this notice, the tax receiver or tax commissioner shall grant the homestead exemption to the individual who is absent in the armed forces;

(K) The homestead exempted must be actually occupied as the permanent residence and place of abode by the applicant awarded the exemption, and the homestead shall be the legal residence and domicile of the applicant for all purposes whatever;

(L) In all counties having a population of not less than 19,200 nor more than 19,750, according to the United States decennial census of 2000 or any future such census, where the person who is the applicant holds real property subject to a written lease; the applicant has held the property subject to such a lease for not less than three years prior to the year for which application is made; and the applicant is the owner of all improvements located on the real property;

(M) The deed reflecting the actual ownership of the property for which the applicant seeks to receive a homestead exemption must be recorded in the deed records of the county prior to the filing of the application for the homestead exemption; and

(N) Absence of an individual from such individual's residence because of health reasons shall not in and of itself be considered as a waiver upon the part of the individual in applying for a homestead exemption if all other qualifications are otherwise met. Any member of the immediate family of the individual or a friend of the individual may notify the tax receiver or the tax commissioner of the individual's absence. Upon receipt of this notice, the tax receiver or tax commissioner shall grant the homestead exemption to the individual who is absent for health reasons.

(4) "Hospital" means an institution in which medical, surgical, or psychiatric care is provided to individuals who are sick, injured, diseased, mentally ill, or crippled. "Hospital" does not include an institution licensed as a nursing home under the laws of this state.

(5) "Institutions of purely public charity," "nonprofit hospitals," and "hospitals not operated for the purpose of private or corporate profit and income" mean such institutions or hospitals which
may have incidental income from paying patients when the income, if any, is devoted exclusively to the charitable purpose of caring for patients who are unable to pay and to maintaining, operating, and improving the facilities of such institutions and hospitals, and when the income is not directly or indirectly for distribution to shareholders in corporations owning such property or to other owners of such property.

(6) "Occupied primarily as a dwelling" means:

(A) The applicant or members of his family occupy the property as a home; or

(B)(i) The applicant or members of his family occupy a portion of the property as a home;

(ii) No more than one exemption may be claimed pursuant to this subparagraph in connection with the occupancy of one building, except in the case of a duplex or double occupancy dwelling when the line of division follows a natural and bona fide plan as to both land and building and the two units thus formed are separately owned and occupied.
Department of Revenue
Local Government Services Division
Informational Bulletin # 2008-02

Homestead Exemption
Immigrant Status – Verification via SAVE System

September 23, 2008

Recent changes in Federal and State laws redefined the term "Resident" as it concerns the legal status of non-citizens applying for homestead exemption. The purpose of this bulletin is to provide information concerning the impact of the aforementioned changes.

One of the requirements in order to be eligible for a homestead exemption in Georgia is that the applicant must be a resident of the state.

Resident:

"Resident" as defined in O.C.G.A. § 48-5-40, was recently amended to incorporate the definition of resident as defined in § 40-5-1 (Motor Vehicle Code).

The term "Resident" as defined in that specific Code section "...means a person who has a permanent home or abode in Georgia to which, whenever such person is absent, he or she has the intention of returning."

"... [T]here is a rebuttable presumption that the following person is a resident [cf Georgia]:

- Any person who accepts employment or engages in any trade, profession, or occupation in Georgia or enters his or her children to be educated in the private or public schools of Georgia within ten days after the commencement of such employment or education; or

- Any person who, except for infrequent, brief absences, has been present in the state for 30 or more days;
• PROVIDED ...that no person shall be considered a resident ... unless such person is either a United States citizen or an alien with legal authorization from the U.S. Immigration and Naturalization Service.

Verification of Residency Status:

The following are some of the appropriate ways of verification:

• Georgia Driver’s License
• Georgia issued Identification Card.

Individuals without the above identification claiming to be legal residents:

• Non U.S. citizen with legal authorization.
  • SAVE System.

U.S. Citizenship and Immigration Service (USCIS) SAVE System.

Access to the SAVE system.

In order to access this system, you will need to obtain the non-citizen applicant’s legal alien registration number.

A revision of the homestead exemption application form now includes a space for the applicant to provide this number.

You can access SAVE registration at the link below.
http://www.uscis.gov/portal/site/uscis/menuitem.eb1d4c2a3e5b9ac88243c6a7543f6d1a/?vgnextoid=d283c2ec0c7c8110VgnVCM1000004718190aRCRD&vgnextchannel=d283c2ec0c7c8110VgnVCM1000004718190aRCRD

This Bulletin is intended for information purposes only, and should not be construed as legal advice.

For more information on this subject
Contact the Local Government Services Division
At 404-968-0707
from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays.
Persons with hearing or speech impairments may call our TDD number
At 404-417-4302.

For forms and other information, visit our website (www.dor.ga.gov).
Judicial Decisions:

**Masters v. Dekalb Board of Tax Assessors (2011)**
A home occupied by a married person separated from his or her spouse may qualify for homestead as long as only one homestead exemption is granted to the married couple.

**Blevins v. Dade Board of Tax Assessors (2011)**
Local homestead exemption is not unconstitutional when taking into consideration both the uniformity and exemption clauses of Georgia Constitution.

Stephanie Bock sued the Chatham County Board of Tax Assessors ("BOA"), claiming that the BOA wrongfully refused to apply a county-specific homestead exemption to her property based on the fact that the property had earlier been assessed under the Rehabilitated Historic Property Preferential Assessment Act ("RHPPA").
The BOA contends that the Stephens-Day homestead exemption was not meant to apply to property such as Bock’s, which received a preferential assessment as a rehabilitated historic property, arguing that doing so would result in an improper double benefit.

The County concluded that it had overvalued the exemption for more than 5,000 property owners, resulting in tax underpayments. That group of owners received tax bills in 2008 assessing additional taxes for 2005, 2006, and 2007. The new bills did not address whether taxpayers had a statutory right to appeal the and when taxpayers contacted the County about the bills, they were told that they had no right to appeal.
The County’s strict interpretation of OCGA 48-5-311 ignores specific language relating to homestead exemptions in OCGA 48-5-49. That Code section authorizes the BTA to determine both a property owner’s eligibility for an exemption and the value of the exemption. It then grants property owners "the right of appeal from the decision of the [BTA] to the county board of equalization as provided in Code Section 48-5-311."
48-5-44. Exemption of homestead occupied by owner; effect of participation in rural housing program on homestead exemption; limits.

The homestead of each resident of this state actually occupied by the owner as a residence and homestead shall be exempted from all ad valorem taxation for state, county, and school purposes, except taxes levied by municipalities for school purposes and except to pay interest on and to retire bonded indebtedness, for as long as the residence and homestead is actually occupied by the owner primarily as a residence and homestead. The exemption shall not exceed $2,000.00 of the value of the homestead. Should the owner of a dwelling house on a farm who is already entitled to a homestead exemption participate in the program of rural housing and obtain a new house under contract with the local housing authority, he shall be entitled to receive the same homestead exemption as allowed before making the contract. Except as otherwise specifically provided by law, the value of all homestead property in excess of $2,000.00 shall remain subject to taxation. The exemption shall be returned and claimed in the manner prescribed by law. This exemption shall not apply to taxes levied by municipalities.
48-5-45. Application for homestead exemption; unlawful to solicit fee to file application for homestead for another.

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

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

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

(c) It is unlawful for any person, firm, or corporation to solicit, either directly or by mail or advertisement, any other person for the purpose of filing on behalf of such other person the application and schedule for homestead exemption required by this Code section if a fee is charged for filing such application and schedule on behalf of such other person. A violation of this subsection shall be a misdemeanor.
48-5-46. Procedure for application.

(a) The application for the homestead exemption shall be furnished by the commissioner not later than February 1 of each year to the tax receiver or tax commissioner and municipal authorities, as the case may be, of the various counties.

(b) The application shall provide for:

(1) A statement of ownership of the homestead, a complete description of the property on which homestead exemption is claimed, when and from whom the property was acquired, the kind of title held, and the amount of liens, if any, and to whom due; and

(2) The approval of the application by the official so authorized.

(c) A form of oath shall be provided and shall be administered to the applicant seeking the homestead exemption. The oath may be administered and witnessed by the tax receiver, tax commissioner, any authorized deputy of the tax receiver or tax commissioner, or any individual authorized by law to administer oaths.

(d) The tax receiver or tax commissioner shall deliver to any interested person the forms prescribed for the exemption. The applicant must answer all questions correctly to be entitled to an approval of the application.

(e) The tax receiver or tax commissioner shall receive all applications for homestead exemption and shall file and preserve the applications. The application shall be filed with the tax receiver or tax commissioner as provided by law.
48-5-47. Applications for homestead exemptions of individuals 65 or older.

(a) Article VII, Section II, Paragraph IV of the Constitution of the State of Georgia ratified in 1982 continued in effect as statutory law, until otherwise provided for by law, those types of exemptions from ad valorem taxation in effect on June 30, 1983. One such exemption is the homestead exemption granted to certain individuals 65 years of age or over by the seventh unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976. Pursuant to said provision of the Constitution ratified in 1982, the homestead exemption formerly granted by said provision of the Constitution of 1976 is superseded and modified as provided in subsection (b) of this Code section.

(b) Each person who is 65 years of age or over is hereby granted an exemption from all state and county ad valorem taxes in the amount of $4,000.00 on a homestead owned and occupied by him as a residence if his net income, together with the net income of his spouse who also occupies and resides at such homestead, as net income is defined by Georgia law, from all sources, except as hereinafter provided, does not exceed $10,000.00 for the immediately preceding taxable year for income tax purposes. For the purposes of this subsection, net income shall not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act, and income from such sources in excess of such maximum amount shall be included as net income for the purposes of this subsection. The value of the residence in excess of the above-exempted amount shall remain subject to taxation. Any such owner shall not receive the benefits of such homestead exemption unless he, or through his agent, files an affidavit with the tax commissioner or tax receiver of the county in which he resides, giving his age and the amount of income which he and his spouse received during the last taxable year for income tax purposes, and such additional information relative to receiving the benefits of such exemption as will enable the tax commissioner or tax receiver to make a determination as to whether such owner is entitled to such exemption. The tax commissioner or tax receiver shall provide affidavit forms for this purpose. Such applications shall be processed in the same manner as other applications for homestead exemption, and the provisions of law applicable to the processing of homestead exemptions, as the same now exists or may hereafter be amended, shall apply thereto. Provided, that after any such owner has filed the proper affidavit, as provided above, and has once been allowed the exemption provided in this subsection, it shall not be necessary that he make application and file the said affidavit thereafter for any year and the said exemption shall continue to be allowed to such owner. It shall be the duty of any such owner, however, to notify the tax commissioner or tax receiver in the event he becomes ineligible for any reason for the exemption provided in this subsection.
(c) The application for the homestead exemption of individuals 65 years of age or older provided for by subsection (b) of this Code section shall be in the form prescribed by the commissioner. The application shall require the applicant's social security number. The tax commissioner or tax receiver shall be authorized to have the statement of income of any claimant verified by the department upon sending the social security number of a claimant to the department.
48-5-47.1. Homestead exemptions for individuals 62 or older with annual incomes not exceeding $30,000.00

(a) For purposes of this Code section, the term:

(1) "Ad valorem taxes" means all state ad valorem taxes and all county ad valorem taxes for county purposes levied by, for, or on behalf of a county, except for taxes to pay interest on and to retire bonded indebtedness.

(2) "Base year" means the taxable year immediately preceding the taxable year in which the exemption under this Code section is granted.

(3) "Homestead" as applied in this Code section shall mean the homestead as defined and qualified in Code Section 48-5-40, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(4) "Income" means federal adjusted gross income, as defined in the Internal Revenue Code of 1986, as amended, from all sources.

(5) "Senior citizen" means a person who is 62 years of age or over on or before January 1 of the year in which application for the exemption under this Code section is made.

(b) Each resident of a county who is a senior citizen is granted an exemption on that person's homestead from all ad valorem taxes in an amount equal to the amount of the assessed value of that homestead which exceeds the assessed value of that homestead for the taxable year immediately preceding the taxable year in which this exemption is first granted to such resident, if that person's income, together with the income of the spouse of such person and any other person who resides within such homestead, does not exceed $30,000.00 for the immediately preceding taxable year. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the assessment in the base year shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this Code section unless the person or person's agent files an application with the tax commissioner of the county giving the person's age and the amount of gross income which the person and the
person’s spouse and any other persons residing within such homestead received during the last taxable year, and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption.

(d) The commissioner shall provide application forms for the exemption granted by this Code section which shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this Code section, it shall not be necessary to make application and file such affidavit thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Code section to notify the tax commissioner of the county or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

(f) The exemption granted by this Code section shall not apply to or affect any municipal taxes or county school district taxes for educational purposes. The homestead exemption granted by this Code section shall be in lieu of and not in addition to any other homestead exemption applicable to county ad valorem taxes for county purposes.

(g) The exemption granted by this Code section shall apply to all taxable years beginning on or after January 1, 1995.
2009 - GA Constitution: Paragraph V. Disabled veteran's homestead exemption.

Except as otherwise provided in this paragraph, the amount of the homestead exemption granted to disabled veterans shall be the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 802 of Title 38 of the United States Code as hereafter amended.

Such exemption shall be granted to:

- Those persons eligible for such exemption on June 30, 1983;
- To disabled American veterans of any war or armed conflict who are disabled due to loss or loss of use of one lower extremity together with the loss or loss of use of one upper extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; and
- To disabled veterans hereafter becoming eligible for assistance in acquiring housing under Section 801 of the United States Code as hereafter amended.

The General Assembly may by general law provide for a different amount or a different method of determining the amount of or eligibility for the homestead exemption granted to disabled veterans. Any such law shall be enacted by a simple majority of the votes of all the members to which each house is entitled and may become effective without referendum.

Such law may provide that the amount of or eligibility for the exemption shall be determined by reference to laws enacted by the United States Congress.

§ 48-5-48. Homestead exemption by qualified disabled veteran; filing requirements; periodic substantiation of eligibility; persons eligible without application

(a) As used in this Code section, the term "disabled veteran" means:

(1) Any veteran who is a citizen and a resident of this state who was discharged under honorable conditions and who has been adjudicated by the United States Department of Veterans Affairs as having a service related disability that renders such veteran as being 100 percent totally disabled or as being less than 100 percent totally disabled but is compensated at the 100 percent level due to individual unemployability or is entitled to receive a statutory award from the United States Department of Veterans Affairs for:
(A) Loss or permanent loss of use of one or both feet;

(B) Loss or permanent loss of use of one or both hands;

(C) Loss of sight in one or both eyes; or

(D) Permanent impairment of vision of both eyes of the following status: central visual acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity of more than 20/200 if there is a field defect in which the peripheral field has contracted to such an extent that the widest diameter of visual field subtends on angular distance no greater than 20 degrees in the better eye;

(2) An American veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise, and that he or she is disabled due to the loss or loss of use of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due to blindness in both eyes, having only light perception, together with the loss or loss of use of one lower extremity; or due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair;

(3) Any disabled veteran who is not entitled to receive benefits from the Department of Veterans Affairs but who qualifies otherwise, as provided for by Article VII, Section I, Paragraph IV of the Constitution of Georgia of 1976;

(4) An American veteran of any war or armed conflict who is disabled due to loss or loss of use of one lower extremity together with the loss or loss of use of one upper extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; or

(5) A veteran becoming eligible for assistance in acquiring housing under Section 2101 of Title 38 of the United States Code as hereafter amended on or after July 1, 1999.

(b) Any disabled veteran as defined in any paragraph of subsection (a) of this Code section who is a citizen and resident of Georgia is granted an exemption of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead which such veteran owns and actually occupies as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. As of January 1, 2004, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is $50,000.00. The value of all property in excess of the exempted amount cited above shall remain
subject to taxation. The unremarried surviving spouse or minor children of any such
disabled veteran as defined in this Code section shall also be entitled to an exemption of
the greater of $32,500.00 or the maximum amount which may be granted to a disabled
veteran under Section 2102 of Title 38 of the United States Code, as amended, on the
homestead so long as the unremarried surviving spouse or minor children continue
actually to occupy the home as a residence and homestead, such exemption being from
all ad valorem taxation for state, county, municipal, and school purposes. As of January
1, 2004, the maximum amount which may be granted to the unremarried surviving
spouse or minor children of any such disabled veteran under the above-stated federal
law is $50,000.00. The value of all property in excess of such exemption granted to such
unremarried surviving spouse or minor children shall remain subject to taxation.

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

(c)(1) Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection
(a) of this Code section for the homestead exemption provided for in this Code section
shall file with the tax commissioner or tax receiver a letter from the Department of
Veterans Affairs or the Department of Veterans Service stating the qualifying disability.

(2) Any disabled veteran qualifying pursuant to paragraph (3) of subsection (a) of this
Code section for the homestead exemption provided for in this Code section shall file
with the tax commissioner or tax receiver a copy of his DD form 214 (discharge papers
from his military records) along with a letter from a doctor who is licensed to practice
medicine in this state stating that he is disabled due to loss or loss of use of both lower
extremities such as to preclude locomotion without the aid of braces, crutches, canes, or
a wheelchair; due to blindness in both eyes, having only light perception, together with
the loss or loss of use of one lower extremity; or due to the loss or loss of use of one
lower extremity together with residuals of organic disease or injury which so affect the
functions of balance or propulsion as to preclude locomotion without resort to a
wheelchair. Prior to approval of an exemption, a county board of tax assessors may
require the applicant to provide not more than two additional doctors' letters if the board
is in doubt as to the applicant's eligibility for the exemption.

(3) Any disabled veteran qualifying pursuant to paragraph (4) of subsection (a) of this
Code section for the homestead exemption provided for in this Code section shall file
with the tax commissioner or tax receiver a letter from a doctor who is licensed to
practice medicine in this state stating the qualifying disability. Prior to approval of an
exemption, a county board of tax assessors may require the applicant to provide not
more than two additional doctors' letters if the board is in doubt as to the applicant's
eligibility for the exemption.
(4) Any disabled veteran qualifying pursuant to paragraph (5) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from the Department of Veterans Affairs or the Department of Veterans Service stating the eligibility for such housing assistance.

(d) Each disabled veteran shall file for the exemption only once in the county of his residence. Once filed, the exemption shall automatically be renewed from year to year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to the unremarried surviving spouse or minor children at the time of his death so long as they continue to occupy the home as a residence and homestead. In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefor.

(e) Not more often than once every three years, the county board of tax assessors may require the holder of an exemption granted pursuant to this Code section to substantiate his continuing eligibility for the exemption. In no event may the board require more than three doctors' letters to substantiate eligibility.

(f) Any person who as of January 1, 1991, has applied and is eligible for the exemption for disabled veterans, their surviving spouses, and minor children formerly provided for by the sixth unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976; the exemption for disabled veterans provided for in Article VII, Section II, Paragraph V of the Constitution of 1983; or the exemption for disabled veterans formerly provided for by Code Section 48-5-48.3 as enacted by an Act approved April 11, 1986 (Ga. L. 1986, p. 1445), shall be eligible for the exemption granted by subsection (b) of this Code section without applying for such exemption.

(g)(1) If a disabled veteran receives a final determination of disability from the United States Department of Veterans Affairs containing a retroactive period of eligibility, such disabled veteran or his or her surviving unremarried spouse or minor children shall be entitled to a refund of the ad valorem taxes paid during such period that he or she or his or her surviving unremarried spouse or minor children would have otherwise been exempt from such taxes pursuant to this Code section, provided that the refund shall only be for the three tax years preceding his or her or his or her surviving unremarried spouse's or minor children's application for the homestead exemption permitted by this Code section.

(2) Upon application for the homestead exemption provided by this Code section and submittal of proper documentation, each county and municipality shall consider the taxes
paid by such disabled veteran or his or her surviving unremarried spouse or minor children under the circumstances provided in paragraph (1) of this subsection to be voluntarily or involuntarily overpaid and shall refund such taxes to such disabled veteran or his or her surviving unremarried spouse or minor children in accordance with Code Section 48-5-380.

(3) Upon final determination and approval of a period of prior eligibility, the county board of assessors shall immediately transmit such approval to the local tax commissioner and local municipal tax officer if applicable. The tax commissioner and municipal tax officer shall be authorized to refund the proportionate amount of taxes from the entities for whom the taxes were collected for the tax years approved for the exemption. Such refund shall not exceed three tax years and shall not include interest.

1976 Constitution of Georgia

Each disabled veteran, as hereinafter defined, who is a citizen and resident of Georgia, is hereby granted an exemption of $12,500.00 on his homestead, which he owns and which he actually occupies as a residence and homestead, such exemption being from all ad valorem taxation for State, county, municipal and school purposes. The value of all property in excess of the above exempted amount shall remain subject to taxation.

The term “disabled veteran,” as used herein, means a disabled American veteran of any war or armed conflict in which any branch of the armed forces of the United States engaged, whether under United States command or otherwise, and who is disabled, as a result of such service in the armed forces, due to
- Loss, or loss of use, of both lower extremities, such as to preclude locomotion without the aid of braces, crutches, canes, or a wheel chair, or
- Blindness in both eyes, having only light perception, plus loss or loss of use of one lower extremity, or
- Due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair.

(4) An American veteran of any war or armed conflict who is disabled due to loss or loss of use of one lower extremity together with one upper extremity which so affects the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; or

(5) A veteran becoming eligible for assistance in acquiring housing under Section 2101 of Title 38 of the United States Code as hereafter amended on or after July 1, 1999.

U.S. CODE - Title 38 Sec. 2101. Acquisition and adaptation of housing: eligible veterans
(a) Acquisition of Housing With Special Features. –
(1) Subject to paragraph (3), the Secretary may assist a disabled veteran described in paragraph (2) in acquiring a suitable housing unit with special fixtures or movable facilities made necessary by the nature of the veteran's disability, and necessary land therefor.

(2) A veteran is described in this paragraph if the veteran is entitled to compensation under chapter 11 of this title for a permanent and total service-connected disability that meets any of the following criteria:

(A) The disability is due to the loss, or loss of use, of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair.

(B) The disability is due to -
   (i) Blindness in both eyes, having only light perception, plus
   (ii) Loss or loss of use of one lower extremity.

(C) The disability is due to the loss or loss of use of one lower extremity together with -
   (i) Residuals of organic disease or injury; or
   (ii) The loss or loss of use of one upper extremity, which so affect the functions of balance or propulsion as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair.

(D) The disability is due to the loss, or loss of use, of both upper extremities such as to preclude use of the arms at or above the elbows.

(E) The disability is due to a severe burn injury (as determined pursuant to regulations prescribed by the Secretary).

(b) Any disabled veteran as defined in any paragraph of subsection (a) of this Code section who is a citizen and resident of Georgia is granted an exemption of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead which such veteran owns and actually occupies as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. As of January 1, 2004, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is $50,000.00. The value of all property in excess of the exempted amount cited above shall remain subject to taxation. The unremarried surviving spouse or minor children of any such disabled veteran as defined in this Code section shall also be entitled to an exemption of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on the homestead so long as the unremarried surviving spouse or minor children continue actually to occupy the home as a residence and homestead, such exemption being from all ad valorem taxation for state, county, municipal, and school purposes. As of January 1, 2004, the maximum amount which may be granted to the unremarried surviving spouse or minor children of any such disabled veteran under the above-stated federal law is $50,000.00. The value of all property in excess of such exemption granted to such unremarried surviving spouse or minor children shall remain subject to taxation.

(c)(1) Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the
(2) Any disabled veteran qualifying pursuant to paragraph (3) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a copy of his DD form 214 (discharge papers from his military records) along with a letter from a doctor who is licensed to practice medicine in this state stating that he is disabled due to loss or loss of use of both lower extremities such as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due to blindness in both eyes, having only light perception, together with the loss or loss of use of one lower extremity; or due to the loss or loss of use of one lower extremity together with residuals of organic disease or injury which so affect the functions of balance or propulsion as to preclude locomotion without resort to a wheelchair. Prior to approval of an exemption, a county board of tax assessors may require the applicant to provide not more than two additional doctors' letters if the board is in doubt as to the applicant's eligibility for the exemption.

(3) Any disabled veteran qualifying pursuant to paragraph (4) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from a doctor who is licensed to practice medicine in this state stating the qualifying disability. Prior to approval of an exemption, a county board of tax assessors may require the applicant to provide not more than two additional doctors' letters if the board is in doubt as to the applicant's eligibility for the exemption.

(4) Any disabled veteran qualifying pursuant to paragraph (5) of subsection (a) of this Code section for the homestead exemption provided for in this Code section shall file with the tax commissioner or tax receiver a letter from the Department of Veterans Affairs or the Department of Veterans Service stating the eligibility for such housing assistance.

(d) Each disabled veteran shall file for the exemption only once in the county of his residence. Once filed, the exemption shall automatically be renewed from year to year, except as provided in subsection (e) of this Code section. Such exemption shall be extended to the unremarried surviving spouse or minor children at the time of his death so long as they continue to occupy the home as a residence and homestead. In the event a disabled veteran who would otherwise be entitled to the exemption dies or becomes incapacitated to the extent that he or she cannot personally file for such exemption, the spouse, the unremarried surviving spouse, or the minor children at the time of the disabled veteran's death may file for the exemption and such exemption may be granted as if the disabled veteran had made personal application therefor.

(e) Not more often than once every three years, the county board of tax assessors may require the holder of an exemption granted pursuant to this Code section to substantiate his continuing eligibility for the exemption. In no event may the board require more than three doctors' letters to substantiate eligibility.
(f) Any person who as of January 1, 1991, has applied and is eligible for the exemption for disabled veterans, their surviving spouses, and minor children formerly provided for by the sixth unnumbered subparagraph of Article VII, Section I, Paragraph IV of the Constitution of 1976; the exemption for disabled veterans provided for in Article VII, Section II, Paragraph V of the Constitution of 1983; or the exemption for disabled veterans formerly provided for by Code Section 48-5-48.3 as enacted by an Act approved April 11, 1986 (Ga. L. 1986, p. 1445), shall be eligible for the exemption granted by subsection (b) of this Code section without applying for such exemption.
Department of Veterans Affairs (Federal)

Service-Connected Disabilities

Disability Compensation: Disability compensation is a monetary benefit paid to veterans who are disabled by an injury or illness that was incurred or aggravated during active military service. These disabilities are considered to be service-connected. Disability compensation varies with the degree of disability and the number of a veteran’s dependents, and is paid monthly. Veterans with certain severe disabilities may be eligible for additional special monthly compensation. The benefits are not subject to federal or state income tax.

Presumptive Conditions for Disability Compensation: All veterans who develop Amyotrophic Lateral Sclerosis (ALS), also known as Lou Gehrig’s Disease, at any time after separation from service may be eligible for compensation for that disability. Certain veterans are eligible for disability compensation based on the presumption that their disability is service-connected.

Prisoners of War: For former POWs who were imprisoned for any length of time, the following disabilities are presumed to be service-connected if they are rated at least 10 percent disabling anytime after military service: psychosis, any of the anxiety states, dysthyemic disorder, organic residuals of frostbite, post-traumatic osteoarthritis, heart disease or hypertensive vascular disease and their complications, stroke, residuals of stroke and effective October 10, 2008, osteoporosis if the veteran has post-traumatic stress disorder (PTSD).

Veterans Exposed to Agent Orange and Other Herbicides: A veteran who served in the Republic of Vietnam between Jan. 9, 1962, and May 7, 1975, is presumed to have been exposed to Agent Orange and other herbicides used in support of military operations.

Twelve illnesses are presumed by VA to be service-connected for such veterans: chloracne or other acneform disease similar to chloracne, porphyria cutanea tarda, soft-tissue sarcoma (other than osteosarcoma, chondrosarcoma, Kaposi’s sarcoma or mesothelioma), Hodgkin’s disease, multiple myeloma, respiratory cancers (lung, bronchus, larynx, trachea), non-Hodgkin’s lymphoma, prostate cancer, acute and subacute peripheral neuropathy, diabetes mellitus (Type 2), chronic lymphocytic leukemia and AL amyloidosis.
Veterans Exposed to Radiation: For veterans who participated in “radiation risk activities” as defined in VA regulations while on active duty, active duty for training, or inactive duty training, the following conditions are presumed to be service-connected: all forms of leukemia (except for chronic lymphocytic leukemia); cancer of the thyroid, breast, pharynx, esophagus, stomach, small intestine, pancreas, bile ducts, gall bladder, salivary gland, urinary tract (renal pelvis, ureter, urinary bladder and urethra), brain, bone, lung, colon, and ovary, bronchiolo-alveolar carcinoma, multiple myeloma, lymphomas (other than Hodgkin’s disease), and primary liver cancer (except if cirrhosis or hepatitis B is indicated).

To determine service connection for other conditions or exposures not eligible for presumptive service connection, VA considers factors such as the amount of radiation exposure, duration of exposure, elapsed time between exposure and onset of the disease, gender and family history, age at time of exposure, the extent to which a non service-related exposure could contribute to disease, and the relative sensitivity of exposed tissue.

Gulf War Veterans with Chronic Disabilities: may receive disability compensation for chronic disabilities resulting from undiagnosed illnesses and/or medically unexplained chronic multi-symptom illnesses defined by a cluster of signs or symptoms. A disability is considered chronic if it has existed for at least six months.

The undiagnosed illnesses must have appeared either during active service in the Southwest Asia Theater of Operations during the Gulf War period of Aug. 2, 1990, to July 31, 1991, or to a degree of at least 10 percent at any time since then through Dec. 31, 2011. This theater of operations includes Iraq, Kuwait, Saudi Arabia, the neutral zone between Iraq and Saudi Arabia, Bahrain, Qatar, the United Arab Emirates, Oman, the Gulf of Aden, the Gulf of Oman, the Persian Gulf, the Arabian Sea, the Red Sea, and the airspace above these locations.

The following are examples of symptoms of an undiagnosed illness: chronic fatigue syndrome, fibromyalgia, skin disorders, headache, muscle pain, joint pain, neurological symptoms, neuropsychological symptoms, symptoms involving the respiratory system, sleep disturbances, gastrointestinal symptoms, cardiovascular symptoms, abnormal weight loss, and menstrual disorders.
Housing and Economic Recovery Act of 2008


Status: Signed by the President

**Title VI - Veterans Housing Matters**

**Section 2601** -
Amends veterans' benefits law to authorize home improvements and structural alterations for veterans with a total service-connected disability before discharge or release from the Armed Forces, if the member is likely to be discharged or released for such disability.

**Section 2602** -
Authorizes the Secretary of Veterans Affairs (Secretary in this title) to provide assistance for specially adapted housing to any veterans with service-connected disabilities, including: (1) individuals residing outside the United States, and (2) individuals with severe burn injuries.

**Section 2604** -
Extends through December 31, 2011, the authority to provide assistance for specially adapted housing to individuals with permanent and total service-connected disabilities who are residing temporarily in housing owned by a family member.

**Section 2605** -
Increases the maximum assistance for specially adapted housing benefits for disabled veterans: (1) from $10,000 to $12,000 for adaptations to a residence, including housing owned by a family member where an individual will reside temporarily; and (2) from $50,000 to $60,000 for acquisition of housing with special features. Requires annual adjustments to such maximums according to increases in a cost-of-construction index which the Secretary shall establish.

**Section 2606** -
Requires the Secretary to report to certain congressional committees on: (1) the adequacy of the authorities available to assist eligible disabled individuals in acquiring special features for specially adapted housing; and (2) specially adapted housing assistance for individuals who reside on a permanent basis in housing owned by a family member.

**Section 2608** -
Amends the United States Housing Act of 1937 regarding eligibility for section 8 rental assistance and other low-income housing programs to exclude from consideration as income certain deferred disability benefits received from the Department of Veterans Affairs.

**Section 2609** -
Entitles to payment for transportation of baggage and household effects any members of the armed forces who relocate due to foreclosure of leased or rental housing.
TO: Tax Commissioners
   Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: 2019 Homestead Exemption pursuant to O.C.G.A. §§ 48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor child pursuant to O.C.G.A. § 48-5-48; and
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. § 48-5-52.1.

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of $32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting adjusted amount as of the date of this announcement is $85,645 and such amount may be claimed for tax year 2019 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of servicemembers killed in action pursuant to O.C.G.A. § 48-5-52.1.

This information can be found at https://www.benefits.va.gov/homeloans/adaptedhousing.asp

If you have any questions regarding this matter, please do not hesitate to contact our office.
48-5-48.3. Homestead exemption for senior citizens.

(a) As used in this Code section, the term:

(1) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than ten contiguous acres of land immediately surrounding such residence.

(2) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Code section is made.

(b) Any person who is a senior citizen and resident of Georgia is granted upon application an exemption on his or her homestead which such person owns and actually occupies as a residence and homestead in an amount equal to the actual levy for state ad valorem taxation made pursuant to Code Section 48-5-8 with respect to that homestead, such exemption being from all ad valorem taxation for state purposes. The value of all property in excess of the exempted amount cited above shall remain subject to taxation.

(c) The exemption shall be claimed and returned in the same manner as otherwise required under Code Section 48-5-50.1. Each person shall file for the exemption only once in the county of his or her residence. Once filed, the exemption shall automatically be renewed from year to year.

(d) The exemption granted by this Code section shall not apply to or affect county taxes, municipal taxes, or school district taxes.

(e) The exemption granted by this Code section shall be in addition to and not in lieu of any other homestead exemption from state taxes.
48-5-48.4. Homestead exemption for unremarried surviving spouse of peace officer or firefighter killed in the line of duty.

(a) As used in this Code section, the term:

(1) "Ad valorem taxes" means all state ad valorem taxes and all county, county school district, municipal, and independent school district taxes for county, county school district, municipal, or independent school district purposes including, but not limited to, taxes to retire bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40.

(b) Each resident of the state who is the unremarried surviving spouse of a peace officer or firefighter who was killed in the line of duty is granted an exemption on that person’s homestead from all ad valorem taxes for the full value of that homestead.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this Code section unless the person or person’s agent files an affidavit with the tax commissioner of the county in which that person resides giving such information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such person is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose and shall require such information as may be necessary to determine the initial and continuing eligibility of the applicant for the exemption.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1. The exemption shall be automatically renewed from year to year as long as the applicant occupies the residence as a homestead. After a person has filed the proper affidavit as provided in subsection (c) of this Code section, it shall not be necessary to make application and file such affidavit thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Code section to notify the tax commissioner or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

(e) The exemption granted by this Code section shall be in lieu of and not in addition to any other homestead exemption from ad valorem taxes.

(f) The exemption granted by this Code section shall apply to all taxable years beginning on or after January 1, 2007.
September 9, 2010

VIA E-MAIL
Timothy A. Mitchell
Manager
Tax Law and Policy
1800 Century Blvd., NE
Suite 15208
Atlanta, Georgia

Re: Firefighter Death

Dear Mr. Mitchell,

The Tax Commissioner for Fayette County, Georgia, has requested guidance with respect to the application of O.C.G.A. § 48-5-48.4. Subsection (b) of this statute provides that

Each resident of the state who is the unmarried surviving spouse of a peace officer or firefighter who was killed in the line of duty is granted an exemption on that person’s homestead from all ad valorem taxes for the full value of that homestead.

The Fayette County Tax Commissioner is requesting your opinion regarding the phrase “killed in the line of duty.” In this case, a firefighter had a heart attack in the station house just after a fire alarm sounded.

I have given the Tax Commissioner a verbal opinion that the legislature’s use of the term “killed in the line of duty” means something different than had they used the term “died while on duty.” Based upon this choice of language, I advised him that dying from natural causes would not constitute being “killed”. Due to the ambiguity in the language used in the statute, i.e., “killed” versus “died”, the Tax Commissioner is requesting a Letter Ruling by the Department as to whether under the circumstances described above, the widow is entitled to the tax exemption.

If you need additional facts or have any questions, please feel free to call me at the number listed below.

Sincerely,

Scott D. Bennett
County Attorney
Scott D. Bennett  
Fayette County Attorney  
140 Stonewall Avenue West  
Suite 100  
Fayetteville, GA 30214

Re: Firefighter Death “Killed in the line of Duty”

Dear Mr. Bennett,

This is in response to your e-mail correspondence dated September 9, 2010, requesting a letter ruling regarding the phrase “killed in the line of duty” in reference to a firefighter who had a heart attack in the station house just after a fire alarm sounded.

“Killed in the line of duty” is not specifically defined in the O.C.G.A. However, “killed in the line of duty” is referred to several times as a general term concerning police officers and firefighters, with respect to the homestead exemption awarded to unmarried surviving spouses in § 48-5-48.4. Title 32, which governs the Department of Transportation, comes closest to defining “killed in the line of duty.” Under § 32-2-7 (b), “line of duty” means “working in the proximity of traffic movements or equipment movements doing maintenance construction, or other activities which may be construed as hazardous, [but]…going to and from work shall not be considered in the line of duty.”

Based on the facts as presented and Code sections above, it appears that the legislative intent is to define “killed in the line of duty” as a death that occurs at work while performing the duties of the job. The fact that those duties occurred while on call at the station house, instead of during the extinguishing of the fire, is not dispositive.

This is not a legal opinion of the Department of Revenue, rather an interpretation of the facts provided and the relevant Code sections cited.
48-5-49. Determination of eligibility of applicant; appeal.

(a) The official receiving an application for homestead exemption shall determine the eligibility of the applicant to claim the exemption and, whether the application is approved or disapproved, he shall then transfer the application to the county board of tax assessors for final determination by the board as to eligibility and value as provided by law.

(b) The applicant shall have the right of appeal from the decision of the board of assessors to the county board of equalization as provided in Code Section 48-5-311.

48-5-50. Homestead value credited with exemption; approval of correctness of value, exemption, and difference.

The value of the homestead as finally determined shall be credited with the homestead exemption provided by law. The homestead value, exemption, and difference, if any, shall be shown on the owner’s tax return and the correctness of the value, exemption, and difference shall be approved on the return as provided by law.

48-5-50.1. Claim and return of constitutional or local law homestead exemptions from county taxes, county school taxes, or municipal or independent school district taxes.

(a) This Code section shall govern the procedure for returning and claiming homestead exemptions which are created by or pursuant to local laws or constitutional amendments which were not general amendments. If, however, such a constitutional amendment or local law contains provisions which are in conflict with this Code section, then such other provisions shall prevail over this Code section.

(b) (1) If the homestead exemption is from county taxes or county school taxes, it shall be claimed and returned as provided in Code Sections 48-5-45, 48-5-46, 48-5-49, 48-5-50.

(2) If the homestead exemption is from municipal or independent school district taxes, it shall be claimed and returned as provided in Code Sections 48-5-45, 48-5-46, and 48-5-50, except that any reference to the tax commissioner or tax receiver shall be deemed to refer to the municipal governing authority or its designee. The determination of eligibility of the applicant to claim the exemption shall be made by the municipal governing authority subject to appeal to the superior court. Any such appeal must be filed within 30 days after the final determination by the municipal governing authority and shall be a de novo proceeding.

(3) In addition to the provisions required by Code Section 48-5-46, the application for an exemption under this Code section may provide where necessary for an affidavit as to the age of the owner, the income of the owner and of each member of his family residing on the homestead, and such other information as may be necessary to determine eligibility of the
owner for the exemption. The commissioner shall not be required to furnish specialized forms required by this Code section.
48-5-51. Fraudulent claim of homestead exemption under Code Sections 48-5-44 through 48-5-50; penalty.

(a) It shall be unlawful for any person to:

(1) Make any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50;

(2) Make any false statement or false representation of a material fact in support of a claim for exemption under Code Sections 48-5-44 through 48-5-50; or

(3) Assist another knowingly in the preparation of any false or fraudulent claim for exemption under Code Sections 48-5-44 through 48-5-50, or enter into any collusion with another by the execution of a fictitious deed, deed of trust, mortgage, or otherwise.

(b) Any person who violates this Code section shall be guilty of a misdemeanor. In addition, the property shall be taxed in an amount double the tax otherwise to be paid.
48-5-52. Exemption from ad valorem taxation for educational purposes of homesteads of qualified individuals 62 or older; application; replacement of revenue.

(a) The homestead of each resident of each independent school district and of each county school district within this state who is 62 years of age or older and, for the purposes of all tax years beginning on or after January 1, 2003, whose net income together with the net income of the spouse who also occupies and resides at such homestead, as net income is defined by Georgia law from all sources, except as otherwise provided in this subsection, does not exceed $10,000.00 for the immediately preceding taxable year for income tax purposes, is exempted from all ad valorem taxes for educational purposes levied by, for, or on behalf of any such school system, including taxes to retire school bond indebtedness. For the purposes of this subsection, net income shall not include income received as retirement, survivor, or disability benefits under the federal Social Security Act or under any other public or private retirement, disability, or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his or her spouse under the federal Social Security Act. Income from such sources in excess of such maximum amount shall be included as net income for the purposes of this subsection. The exemption shall not exceed $10,000.00 of the homestead's assessed value. Except as otherwise specifically provided by law, the value of that property in excess of such exempted amount shall remain subject to taxation.

(b)(1) The exemption provided for in subsection (a) of this Code section shall not be granted unless an affidavit of the owner of the homestead, prepared upon forms prescribed by the commissioner for that purpose, is filed with either the tax receiver or tax commissioner, in the case of residents of county school districts, or with the governing authority of the owner's city, in the case of residents of independent school districts.

(2) The affidavit shall in the first year for which the exemption is sought be filed on or before the last day for making a tax return and shall show the:

(A) Age of the owner on January 1 immediately preceding the filing of the affidavit;

(B) Total amount of income received by the owner from all sources during the immediately preceding calendar year;

(C) Total amount of income received from all sources by each individual member of the owner's family residing within the homestead; and
(D) Such additional information as may be required by the commissioner.

(3) Copies of all affidavits received or extracts of the information contained in the affidavits shall be forwarded to the commissioner by the various taxing authorities with whom the affidavits are filed. The commissioner is authorized to compare such information with information contained in any income tax return, sales tax return, or other tax documents or records of the department and to report immediately to the appropriate county or city taxing authority any apparent discrepancies between the information contained in any affidavit and the information contained in any other tax records of the department.

(4) After the owner has filed the affidavit and has once been allowed the exemption provided for in this Code section, it shall not be necessary to make application and file the affidavit thereafter for any year and the exemption shall continue to be allowed to such owner; provided, however, that it shall be the duty of any such owner to notify the tax commissioner or tax receiver in the event the owner becomes ineligible for any reason for the exemption provided for in this Code section.

(c) The homestead exemption granted by this Code section shall extend to and shall apply to those properties the legal title to which is vested in one or more titleholders when such property is actually occupied as a residence by one or more of the titleholders who possess the qualifications provided in subsection (a) of this Code section and who claim the exemption in the manner provided for in this Code section. The exemption shall also extend to those homesteads the title to which is vested in a personal representative or trustee if one or more of the heirs or beneficiaries residing on the property possess the qualifications provided for and claim the exemption in the manner provided in this Code section.

(d)(1) The State Board of Education, when funds are specifically appropriated for the purpose of replacing revenue lost by local school systems as a result of this Code section, shall provide each school district in this state which, on July 1, 1974, had in effect a tax levy of 20 mills or more for educational purposes or was levying the maximum permissible tax authorized by law for educational purposes, with grants for educational purposes which shall equal the revenues lost by the school district due to the exemption provided by this Code section for property located within the school district.

(2) The State Board of Education may promulgate reasonable rules to carry out this subsection.
48-52.1. Exemption from ad valorem taxation for state, county, municipal, and school purposes of homesteads of unremarried surviving spouses of U.S. servicemembers killed in action.

(a) Any person who is a citizen and resident of Georgia and who is an unremarried surviving spouse of a member of the armed forces of the United States, which member has been killed in or has died as a result of any war or armed conflict in which the armed forces of the United States engaged, whether under United States command or otherwise, shall be granted a homestead exemption from all ad valorem taxation for state, county, municipal, and school purposes in the amount of the greater of $32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended. As of January 1, 1999, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is $43,000.00. For the purposes of this Code section, the term "unremarried surviving spouse" of a member of the armed forces includes the unmarried widow or widower of a member of the armed forces who is receiving spousal benefits from the United States Department of Veterans Affairs. The exemption shall be on the homestead which the unremarried surviving spouse owns and actually occupies as a residence and homestead. In the event such surviving spouse remarries, such person shall cease to be qualified to continue the exemption under this Code section effective December 31 of the taxable year in which such person remarries. The value of all property in excess of such exemption granted to such unremarried surviving spouse shall remain subject to taxation.

(b) In order to qualify for the exemption provided for in this Code section, the unremarried surviving spouse shall furnish to the tax commissioner of the county of residence documents from the Secretary of Defense evidencing that such unremarried surviving spouse receives spousal benefits as a result of the death of such person's spouse who as a member of the armed forces of the United States was killed or died as a result of a war or armed conflict while on active duty or while performing authorized travel to or from active duty during such war or armed conflict in which the armed forces of the United States engaged, whether under United States command or otherwise, pursuant to the Survivor Benefit Plan under Subchapter II of Chapter 73 of Title 10 of the United States Code or pursuant to any preceding or subsequent federal law which provides survivor benefits for spouses of members of the armed forces who were killed or who died as a result of any war or armed conflict.

(c) An unremarried surviving spouse filing for the exemption under this Code section shall be required to file with the tax commissioner information relative to marital status and other such information which the county board of tax assessors deems necessary to determine eligibility.
for the exemption. Each unremarried surviving spouse shall file for the exemption only once with the tax commissioner. Once filed, the exemption shall automatically be renewed from year to year, except that the county board of tax assessors may require annually that the holder of an exemption substantiate his or her continuing eligibility for the exemption. It shall be the duty of any person granted the homestead exemption under this Code section to notify the tax commissioner in the event that person for any reason becomes ineligible for such exemption.

(d) The exemption granted by this Code section shall be in lieu of and not in addition to any other exemption from ad valorem taxation for state, county, municipal, and school purposes which is equal to or lower in amount than such exemption granted by this Code section. If the amount of any other exemption from ad valorem taxation for state, county, municipal, and school purposes applicable to any resident qualifying under this Code section is greater than or is increased to an amount greater than the amount of the applicable exemption granted by this Code section, such other exemption shall apply and shall be in lieu of and not in addition to the exemption granted by this Code section.

(e) The exemptions granted by this Code section shall apply to the tax year beginning on January 1, 2001, and all tax years thereafter.
48-5-53. Falsification of information required by Code Section 48-5-52; penalty.

(a) It shall be unlawful for any person willfully to falsify information required by the commissioner pursuant to Code Section 48-5-52, whether relating to age, income, or otherwise.

(b) Any person who violates subsection (a) of this Code section commits the offense of false swearing.

16-10-20. False statements and writings, concealment of facts, and fraudulent documents in matters within jurisdiction of state or political subdivisions.

A person who knowingly and willfully falsifies, conceals, or covers up by any trick, scheme, or device a material fact; makes a false, fictitious, or fraudulent statement or representation; or makes or uses any false writing or document, knowing the same to contain any false, fictitious, or fraudulent statement or entry, in any matter within the jurisdiction of any department or agency of state government or of the government of any county, city, or other political subdivision of this state shall, upon conviction thereof, be punished by a fine of not more than $1,000.00 or by imprisonment for not less than one nor more than five years, or both.
48-5-54. Application of homestead exemptions to properties with multiple titleholders and properties held by administrators, executors, or trustees.

(a) The exemptions granted to the homestead pursuant to this part shall extend to and shall apply to those properties the legal title to which is vested in one or more titleholders if actually occupied by one or more of such owners as a residence. In such instances, such exemptions shall be granted to such properties if claimed in the manner provided by law by one or more of the owners actually residing on such property. Such exemptions shall also extend to those homesteads the title to which is vested in an administrator, executor, or trustee if one or more of the heirs or cestui que uses residing on such property claims the exemption in the manner provided by law. The provisions of this Code section shall also apply to exemptions granted to the homestead by any local law adopted after July 1, 1984, unless the local law expressly provides to the contrary.

(b) The failure to file properly the application and schedule shall not be cause for waiver of the exemption where such waiver arises because of an administrator’s or executor’s deed transferring the property to a surviving spouse. In such instances, the board of tax assessors shall give notice of its intent to deny the exemption as required by Code Section 48-5-49, and the surviving spouse may make application for the amount of homestead exemption to which such applicant is entitled within 30 days from the date of the notice by the board of tax assessors. In the case of a base year assessed value homestead exemption, as long as the surviving spouse otherwise meets the requirements specified for such exemption and makes proper application under this subsection, upon approval of such application the exemption shall be continued with the same base year assessed value as had been established for the deceased spouse of such surviving spouse, unless otherwise provided by local law.
48-5-55. Continuation of constitutional exemptions from ad valorem taxes.

(a) Exemptions from ad valorem taxation granted by or pursuant to constitutional amendments other than general constitutional amendments of state-wide application, which exemptions were in effect on June 30, 1983, are continued in effect as statutory law until otherwise provided for by law.

(b) The provisions of this part shall not prohibit any otherwise lawful local Act from granting exemptions from ad valorem taxes other than state ad valorem taxes, which exemptions are in addition to or in place of the exemptions granted pursuant to this part.

48-5-56. Notice of homestead exemptions from ad valorem taxation to accompany bill for ad valorem taxes on real property.

Each bill for ad valorem taxes on real property other than property required to be returned to the commissioner shall contain or be accompanied by a notice in substantially the following form:

"Certain persons are eligible for certain homestead exemptions from ad valorem taxation. In addition to the regular homestead exemption authorized for all homeowners, certain elderly persons are entitled to additional homestead exemptions. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of these exemptions and are not now receiving the benefit of the exemption, you must apply for the exemption not later than (insert date) in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact the office of the county tax receiver or county tax commissioner, which is located at: (insert address) and which may be contacted by telephone at: (insert telephone number).

If you feel that your property has been assigned too high a value for tax purposes by the board of tax assessors, you should file a tax return reducing the value not later than __________ in order to have an opportunity to have this value lowered for next year's taxes. Information on filing a return can be obtained from the county tax receiver or tax commissioner at the above address and telephone number."
APPLICATION FOR HOMESTEAD EXEMPTION

The homestead exemptions provided for in this Application form are those authorized by Georgia law. Counties are authorized to provide for local homestead exemptions that may vary from the ones shown on this application. Applicants seeking a local homestead exemption should contact the local Tax Commissioner or Tax Receiver for additional information. If this application is denied in appeal may be filed in accordance with O.C.G.A. § 48-5-501.

SECTION A: APPLICANT INFORMATION

List below the address of any other property where you or your spouse have applied for and been granted a homestead exemption for the current year:

Are you and your spouse a Georgia resident, US citizen or non-citizen with legal authorization from the US Immigration and Naturalization Service? ☐ YES ☐ NO

If you are a non-citizen with legal authorization from the US Immigration and Naturalization Service, please provide your Legal Alien Registration #: ________________________________

<table>
<thead>
<tr>
<th>Applicant Name:</th>
<th>Spouse Name:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street Address:</td>
<td>Street Address:</td>
</tr>
<tr>
<td>City, State, Zip:</td>
<td>City, State, Zip:</td>
</tr>
<tr>
<td>Social Security No.:</td>
<td>Social Security No.:</td>
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<tr>
<td>Year of Birth:</td>
<td>Year of Birth:</td>
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<tr>
<td>Phone Number:</td>
<td>Phone Number:</td>
</tr>
<tr>
<td>County where you are registered to vote:</td>
<td>County where you are registered to vote:</td>
</tr>
<tr>
<td>County where car is registered:</td>
<td>If you and/or your spouse are in the military service, list the state shown as your home of record:</td>
</tr>
</tbody>
</table>

If you answer Yes to Question #1, please follow the instructions to determine if you qualify for an increased homestead amount. Please see the Tax Commissioner or Receiver for additional information and qualification requirements.

☐ YES 1. Were you or your spouse age 62 or older as of Jan 1 of the year of this application? Go to Sections C1 and/or C2 on the back of this application to determine whether you meet certain gross and/or net income requirements.

☐ YES 2. Is the applicant or spouse a 100% disabled veteran or is the applicant the unmarried surviving spouse of a 100% disabled veteran?

☐ YES 3. Are you the unmarried surviving spouse of a US service member killed in action?

☐ YES 4. Are you the unmarried surviving spouse of a firefighter or peace officer killed in the line of duty?

SECTION B: PROPERTY INFORMATION

<table>
<thead>
<tr>
<th>Location of Property (Street Address):</th>
<th>Lot Size or Number of Acres:</th>
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</thead>
<tbody>
<tr>
<td>Date Property Purchased:</td>
<td>From Whom Purchased:</td>
</tr>
<tr>
<td>Purchase Price:</td>
<td>Amount of Loan:</td>
</tr>
<tr>
<td>Kind of Title Held:</td>
<td>To Whom is Lien due:</td>
</tr>
<tr>
<td>Is any part of the property used for business purposes? ☐ YES ☐ NO</td>
<td>Is any part of the property rented? ☐ YES ☐ NO</td>
</tr>
<tr>
<td>If yes, what kind of business &amp; how much of the property is used?</td>
<td></td>
</tr>
</tbody>
</table>

AFFIDAVIT OF APPLICANT

I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application, that I shall occupy or actually occupied same on Jan 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. § 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law.

Sworn to and subscribed to before me this ___ day of ________, 20___.

Applicant's Signature: ________________________________

__________________________
Tax Commissioner or Tax Receiver [ ] APPROVED [ ] DENIED Board of Tax Assessors Date

THIS SECTION FOR TAX ASSESSORS USE ONLY:

<table>
<thead>
<tr>
<th>STATE TAX &gt;&gt;</th>
<th>CODE</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>COUNTY TAX &gt;&gt;</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SCHOOL TAX &gt;&gt;</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
**SECTION C1:** COMPLETE THIS SECTION TO DETERMINE ELIGIBILITY FOR NET INCOME REQUIREMENT

If filing Joint Income Tax Return, Applicant must complete Column 1A only. If filing separately, both Columns 1A and 1B must be completed.

**INCOME FOR TAX YEAR ENDING DECEMBER 31, 20______**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>COLUMN 1A</th>
<th>COLUMN 1B</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Total Income from Public or Private retirement, disability or pension system</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Total Income from Social Security</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Total Income from both retirement and Social Security (Line 1 plus Line 2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Maximum Social Security amount (from Tax Receiver)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Retirement Income over maximum Social Security (Line 3 less Line 4) - If less than 0, use 0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Other income from all sources</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Adjusted Income (Line 5 plus Line 6)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Standard or Itemized Deductions from Georgia Income Tax Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9</td>
<td>Personal Exemption amount from Georgia Income Tax Return</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>Net Income (Line 7 less Lines 8 and 9)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If filing Joint Income Tax Return, Line 10, Column 1A must be less than $10,000. If filing Separately, Total of Line 10, Column 1A plus 1B must be less than $10,000.

**SECTION C2:** COMPLETE THIS SECTION TO DETERMINE ELIGIBILITY FOR FEDERAL ADJUSTED GROSS INCOME REQUIREMENT

For each member residing in the household, complete the social security number & federal adjusted gross income in the spaces below.

**INCOME FOR TAX YEAR ENDING DECEMBER 31, 20______**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>SOCIAL SECURITY NUMBER</th>
<th>FEDERAL ADJUSTED GROSS INCOME</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Name of Household Member</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ADJUSTED GROSS INCOME - TOTAL OF LINES 1 THRU 7 MUST BE LESS THAN $30,000.
<table>
<thead>
<tr>
<th>CODE</th>
<th>STATE EXEMPTIONS</th>
<th>STATE</th>
<th>QUALIFICATIONS</th>
<th>EXEMPTIONS</th>
<th>TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>S1</td>
<td>Single</td>
<td>Geo. Code: 45-6, 44.44</td>
<td>See O.C.G.A. § 48-4-4.44</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S2</td>
<td>Single over 65</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SC</td>
<td>Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S3</td>
<td>Single or Spouse of Single over 65</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S4</td>
<td>Single or Spouse of Single over 65</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S5</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S6</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S7</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S8</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>S9</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG1</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG2</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG3</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG4</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>SG5</td>
<td>Single or Spouse of Single over 65, No Net Income &lt; $15,000</td>
<td>Geo. Code: 45-7, 44.52</td>
<td>See O.C.G.A. § 48-4-4.52</td>
<td>Exempt</td>
<td>£2,000</td>
</tr>
<tr>
<td>LUMPKIN COUNTY HOMESTEAD GRID</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>-----------------------------</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATE EXEMPTIONS</td>
<td>COUNTY OCTOBER EXEMPTIONS</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>STATE</td>
<td>QUANTIFIATIONS</td>
<td>COUNTY</td>
<td>OCTOBER</td>
<td>EXEMPTIONS</td>
<td></td>
</tr>
<tr>
<td>CODE</td>
<td>TAX</td>
<td>MTD TAX</td>
<td>BOND TAX</td>
<td>MTD TAX</td>
<td>BOND TAX</td>
</tr>
<tr>
<td>------</td>
<td>-----</td>
<td>--------</td>
<td>----------</td>
<td>--------</td>
<td>----------</td>
</tr>
<tr>
<td>01.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (a)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>02.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (b)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>03.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-44</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>04.</td>
<td>Over 65</td>
<td>O.C.G.A. 48-9-71</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>05.</td>
<td>Disabled</td>
<td>O.C.G.A. 48-9-75 (d)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>06.</td>
<td>Resistant</td>
<td>O.C.G.A. 48-9-75 (e)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
</tbody>
</table>

**LOCAL HOMESTEAD EXEMPTION**

**STATE EXEMPTIONS**

<p>| STATE | QUANTIFIATIONS | COUNTY | OCTOBER | EXEMPTIONS |
|------|-----|--------|----------|--------|----------|</p>
<table>
<thead>
<tr>
<th>CODE</th>
<th>TAX</th>
<th>MTD TAX</th>
<th>BOND TAX</th>
<th>MTD TAX</th>
<th>BOND TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (a)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>02.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (b)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>03.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-44</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>04.</td>
<td>Over 65</td>
<td>O.C.G.A. 48-9-71</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>05.</td>
<td>Disabled</td>
<td>O.C.G.A. 48-9-75 (d)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>06.</td>
<td>Resistant</td>
<td>O.C.G.A. 48-9-75 (e)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
</tbody>
</table>

**LOCAL HOMESTEAD EXEMPTION**

**STATE EXEMPTIONS**

<p>| STATE | QUANTIFIATIONS | COUNTY | OCTOBER | EXEMPTIONS |
|------|-----|--------|----------|--------|----------|</p>
<table>
<thead>
<tr>
<th>CODE</th>
<th>TAX</th>
<th>MTD TAX</th>
<th>BOND TAX</th>
<th>MTD TAX</th>
<th>BOND TAX</th>
</tr>
</thead>
<tbody>
<tr>
<td>01.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (a)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>02.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-45 (b)</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>03.</td>
<td>Regular</td>
<td>O.C.G.A. 48-9-44</td>
<td>$1,000</td>
<td>$2,000</td>
<td>0</td>
</tr>
<tr>
<td>04.</td>
<td>Over 65</td>
<td>O.C.G.A. 48-9-71</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>05.</td>
<td>Disabled</td>
<td>O.C.G.A. 48-9-75 (d)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
<tr>
<td>06.</td>
<td>Resistant</td>
<td>O.C.G.A. 48-9-75 (e)</td>
<td>$50,000</td>
<td>$12,000</td>
<td>0</td>
</tr>
</tbody>
</table>
1995 - HB 826

A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Lumpkin County School District ad valorem taxes for educational purposes in the amount of $30,000.00 of the assessed value of the homestead for certain residents of that school district who have annual incomes not exceeding $20,000.00 and who are 62 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to repeal an Act providing a $15,000.00 homestead exemption from Lumpkin County School District ad valorem taxes for certain residents of that school district who have annual incomes not exceeding $12,000.00 and who are 62 years of age or over, approved March 28, 1988 (Ga. L. 1988, p. 4880); to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Lumpkin County School District, including, but not limited to, taxes to pay interest on and to retire school bond indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.
(3) "Income" means federal adjusted gross income, as defined in the Internal Revenue Code of 1986, as amended, from all sources.
(4) "Senior citizen" means a person who is 62 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

SECTION 2.

(a) Each resident of the Lumpkin County School District who is a senior citizen is granted an exemption on that person's homestead from all Lumpkin County School District ad valorem taxes for educational purposes in the amount of $30,000.00 of the assessed value of that homestead, if that person's income, together with the income of the spouse of such person who resides within such homestead, does not exceed $20,000.00 for the immediately preceding taxable year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or the person's agent files an affidavit with the tax commissioner of Lumpkin County giving the person's age, the amount of gross income which the person and the person's spouse residing within such homestead received during the last taxable year, and such additional information relative to receiving such exemption as will enable the tax commissioner...
to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.

SECTION 3.
The tax commissioner of Lumpkin County or the designee thereof shall provide application forms for the exemption granted by this Act and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

SECTION 4.
The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After the person has filed the proper affidavit as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make application and file such affidavit thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of Lumpkin County or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

SECTION 5.
The exemption granted by this Act shall not apply to or affect any state taxes, municipal taxes, or Lumpkin County taxes for county purposes. The homestead exemption granted by this Act shall be in lieu of and not in addition to any other homestead exemption applicable to Lumpkin County School District ad valorem taxes for educational purposes.

SECTION 6.
The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 1996.

SECTION 7.
An Act providing a $15,000.00 homestead exemption from Lumpkin County School District ad valorem taxes for certain residents of that school district who have annual incomes not exceeding $12,000.00 and who are 62 years of age or over, approved March 28, 1988 (Ga. L. 1988, p. 4880), is repealed in its entirety.

SECTION 8.
Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Lumpkin County School District for approval or rejection. The election superintendent shall conduct that election on the earliest date therefor permissible under Code Section 21-2-540 of the O.C.G.A. or, if any other Act enacted by the General Assembly of Georgia at the regular session in 1995 requires a referendum or special election in Lumpkin County or the Lumpkin County School District in 1995, on the same date as such other referendum or special election. The election superintendent shall issue the call and conduct that election as provided by general law. The
superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Lumpkin County School
( ) NO District ad valorem taxes for educational purposes in the amount of $30,000.00 of the

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 through 6 shall become of full force and effect on January 1, 1996. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 through 6 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date.

The expense of such election shall be borne by Lumpkin County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

SECTION 9.
Except as otherwise provided in Section 8 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 10.
All laws and parts of laws in conflict with this Act are repealed.
2002 - HB1469
A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Lumpkin County ad valorem taxes for county purposes in the amount of $6,000.00 of the assessed value of the homestead for certain residents of that county who are 65 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.
For purposes of this Act, the term:
(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Lumpkin County, except taxes to pay interest on and to retire bonded indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.
(3) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

SECTION 2.
(a) Each resident of Lumpkin County who is a senior citizen is granted an exemption on that person’s homestead from all Lumpkin County ad valorem taxes for county purposes in the amount of $6,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.
(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or person’s agent files an affidavit with the tax commissioner of Lumpkin County giving the person’s age and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.

SECTION 3.
The tax commissioner of Lumpkin County or the designee thereof shall provide application forms for the exemption granted by this Act and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

SECTION 4.
The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper affidavit as provided
in subsection (b) of Section 2 of this Act, it shall not be necessary to make application and file such affidavit thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of Lumpkin County or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

SECTION 5.
The exemption granted by this Act shall not apply to or affect any state taxes, county school district taxes for educational purposes, municipal taxes, or independent school district taxes. The homestead exemption granted by this Act shall be in addition to and not in lieu of any other homestead exemption applicable to Lumpkin County ad valorem taxes for county purposes.

SECTION 6.
The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2003.

SECTION 7.
Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Lumpkin County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2002, state-wide general election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

```
"( ) YES  Shall the Act be approved which provides a homestead exemption from Lumpkin County ad valorem taxes for county purposes in the amount of $6,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or over?"

( ) NO
```

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 through 6 shall become of full force and effect on January 1, 2003. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 through 6 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Lumpkin County. It shall be the election superintendent’s duty to certify the result thereof to the Secretary of State.

SECTION 8.
Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.
SECTION 9.
All laws and parts of laws in conflict with this Act are repealed.

2002 – HB1470
A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Lumpkin County School District ad valorem taxes for educational purposes in the amount of $6,000.00 of the assessed value of the homestead for certain residents of that school district who are 65 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.
For purposes of this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Lumpkin County School District, except taxes to pay interest on and to retire school bond indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.
(3) "Senior citizen" means a person who is 65 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

SECTION 2.
(a) Each resident of the Lumpkin County School District who is a senior citizen is granted an exemption on that person’s homestead from all Lumpkin County School District ad valorem taxes for educational purposes in the amount of $6,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.
(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or person’s agent files an affidavit with the tax commissioner of Lumpkin County giving the person’s age and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.

SECTION 3.
The tax commissioner of Lumpkin County or the designee thereof shall provide application forms for the exemption granted by this Act and shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.
SECTION 4.
The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper affidavit as provided in subsection (b) of Section 2 of this Act, it shall not be necessary to make application and file such affidavit thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of Lumpkin County or the designee thereof in the event that person for any reason becomes ineligible for that exemption.

SECTION 5.
The exemption granted by this Act shall not apply to or affect any state taxes, county taxes for county purposes, municipal taxes, or independent school district taxes. The homestead exemption granted by this Act shall be in addition to and not in lieu of any other homestead exemption applicable to Lumpkin County School District ad valorem taxes for educational purposes.

SECTION 6.
The exemption granted by this Act shall apply to all taxable years beginning on or after January 1, 2003.

SECTION 7.
Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Lumpkin County School District for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2002, state-wide general election and shall issue the call and conduct that election as provided by general law. The superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

| ( ) YES | Shall the Act be approved which provides a homestead exemption from Lumpkin County School District ad valorem taxes for educational purposes in the amount of $6,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or over? |
| ( ) NO |

All persons desiring to vote for approval of the Act shall vote "Yes," and those persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Sections 1 through 6 shall become of full force and effect on January 1, 2003. If the Act is not so approved or if the election is not conducted as provided in this section, Sections 1 through 6 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Lumpkin County. It shall be the election superintendent’s duty to certify the result thereof to the Secretary of State.
SECTION 8.
Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 9.
All laws and parts of laws in conflict with this Act are repealed.
To provide a homestead exemption from Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Lumpkin County school district, including, but not limited to, ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.
(3) "Senior citizen" means a person who is 70 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

(b) Each resident of the Lumpkin County school district who is a senior citizen is granted an exemption on that person's homestead from all Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless the person or person's agent files an application with the tax commissioner of Lumpkin County giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination regarding the initial and continuing eligibility of such owner for such exemption. The tax commissioner shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under this Act to notify the tax commissioner of Lumpkin County in the event that person for any reason becomes ineligible for that exemption.
(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Lumpkin County school district ad valorem taxes for educational purposes.

(f) The exemption granted by this Act shall apply to all taxable years beginning on or after January 1 of the year immediately following the year in which the election provided for in Section 2 of this Act is conducted.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Lumpkin County school district for approval or rejection. The election superintendent shall conduct that election on the first practicable date in 2005 authorized under Code Section 21-2-540 of the O.C.G.A on which another special election has been scheduled to be conducted in Lumpkin County; provided, however, that if no such other special election is scheduled to be conducted or the conducting of the election under this Act is impracticable, then the election superintendent shall conduct the election under this Act on the date of the November, 2006, state-wide general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

| ( ) YES | Shall the Act be approved which provides a homestead exemption from Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or over? |
| ( ) NO |

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1 of the year immediately following the year in which such election is conducted. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Lumpkin County. It shall be the election superintendents duty to certify the result thereof to the Secretary of State.

SECTION 3.

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.
SECTION 4.
All laws and parts of laws in conflict with this Act are repealed.
2008 - House Bill 1424
A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Lumpkin County ad valorem taxes for county purposes in the amount of $60,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or older or who are disabled; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:
(1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county purposes levied by, for, or on behalf of Lumpkin County, including, but not limited to, any ad valorem taxes to pay interest on and to retire county bonded indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than five contiguous acres of homestead property.
(3) "Senior citizen" means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of Lumpkin County who is a senior citizen or who is disabled is granted an exemption on that person’s homestead from Lumpkin County ad valorem taxes for county purposes in the amount of $60,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection. A person can also qualify for the exemption provided for in subsection (b) of this section as being disabled, by presenting evidence that such person has been found to be disabled by the Social Security Administration or 100 percent disabled by the Veterans Administration.

(2) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person’s agent files an application with the tax commissioner of Lumpkin County, giving the person’s age and such additional information relative to receiving such exemption as will enable the tax commissioner of Lumpkin County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Lumpkin County shall provide application forms for this purpose.
(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Lumpkin County in the event that person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county or independent school district ad valorem taxes for educational purposes, or municipal ad valorem taxes for municipal purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Lumpkin County ad valorem taxes for county purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2009.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of Lumpkin County for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2008, general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

<table>
<thead>
<tr>
<th>( ) YES</th>
<th>Shall the Act be approved which provides a homestead exemption from Lumpkin County ad valorem taxes for county purposes in the amount of $60,000.00 of the assessed value of the homestead for residents of that county who are 65 years of age or older or who are disabled?</th>
</tr>
</thead>
<tbody>
<tr>
<td>( ) NO</td>
<td></td>
</tr>
</tbody>
</table>

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2009. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Lumpkin County. It shall be the election superintendent’s duty to certify the result thereof to the Secretary of State.

SECTION 3.
Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.
All laws and parts of laws in conflict with this Act are repealed.
To provide a homestead exemption from Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of the homestead for residents of that school district who are 65 years of age or older or who are disabled; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

(a) As used in this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Lumpkin County school district, including, but not limited to, any ad valorem taxes to pay interest on and to retire county school district bonded indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., as amended, with the additional qualification that it shall include not more than five contiguous acres of homestead property.
(3) "Senior citizen" means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the Lumpkin County school district who is a senior citizen or who is disabled is granted an exemption on that person's homestead from Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c)(1) In order to qualify for the exemption provided for in subsection (b) of this section as being disabled, the person claiming such exemption shall be required to obtain a certificate from not more than three physicians licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such physician or physicians, such person is mentally or physically incapacitated to the extent that such person is unable to be gainfully employed and that such incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be submitted with the application provided for in paragraph (2) of this subsection. A person can also qualify for the exemption provided for in subsection (b) of this section as being disabled, by presenting evidence that such person has been found to be disabled by the Social Security Administration or 100 percent disabled by the Veterans Administration.
(2) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Lumpkin County, giving the person's age and such additional information relative to receiving such exemption as will enable the tax commissioner of Lumpkin County to make a
determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Lumpkin County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After a person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application thereafter for any year, and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Lumpkin County in the event that person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in addition to and not in lieu of any other homestead exemption applicable to Lumpkin County school district ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2009.

SECTION 2.

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Lumpkin County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Lumpkin County school district for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2008, general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Lumpkin County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which provides a homestead exemption from Lumpkin County school district ad valorem taxes for educational purposes in the amount of $120,000.00 of the assessed value of the homestead for residents of that school district who are 65 years of age or older or who are disabled?

( ) NO"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2009. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Lumpkin County. It shall be the election superintendent’s duty to certify the result thereof to the Secretary of State.

SECTION 3.
Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

SECTION 4.
All laws and parts of laws in conflict with this Act are repealed.

TAX DEFERRAL

48-5-70. Short title.
This part shall be known and may be cited as the "Tax Deferral for the Elderly Act."

48-5-71. Definitions.
As used in this part, the term:
(1) "Gross household income" means all income, for all individuals residing within the homestead, from whatever source derived including, but not limited to, the following sources:

(A) Compensation for services including fees, commissions, and similar items;
(B) Gross income derived from business;
(C) Gains derived from dealings in property;
(D) Interest;
(E) Rents;
(F) Royalties;
(G) Dividends;
(H) Alimony and separate maintenance payments;
(I) Income from life insurance and endowment contracts;
(J) Annuities;
(K) Pensions;
(L) Income from discharge of indebtedness;
(M) Distributive share of partnership gross income;
(N) Income from an interest in an estate or trust; and
(O) Federal old-age, survivor, or disability benefits.

(2) "Homestead exemption" means a homestead exemption pursuant to Code Section 48-5-44 with respect to state, county, and school purpose ad valorem taxes as provided in Code Section 48-5-44 and a homestead exemption pursuant to a local Act with respect to municipal ad valorem taxes for municipal purposes as provided in any such local Act.
(3) "Household" means an individual or group of individuals living together in a room or group of rooms as a housing unit.

(4) "Tax official" means the tax collector or tax commissioner with respect to state, county, and school purpose ad valorem taxes pursuant to Code Section 48-5-44 and the municipal governing authority or designee thereof with respect to municipal ad valorem taxes for municipal purposes pursuant to any local Act homestead exemption.

48-5-72. Homestead tax deferral for individuals 62 or older; demonstration of compliance with part.

(a) Any individual aged 62 or older who is entitled to claim a homestead exemption may elect to defer payment of all or part of the ad valorem taxes levied on such individual's homestead by filing an annual application for tax deferral with the appropriate tax official on or before April 1 of the year for which the deferral is sought. If the homestead for which a deferral is requested has an assessed value for purposes of ad valorem taxation of $50,000.00 or more, the deferral may apply only to the taxes on that portion of the assessed value which is $50,000.00 or less.

(b) It shall be the burden of each applicant for a deferral to demonstrate affirmatively his compliance with the requirements of this part.

48-5-72.1. Alternative to tax deferral authorized by Code Section 48-5-72; burden on applicant to demonstrate compliance.

(a) As an alternative to the tax deferral authorized by Code Section 48-5-72, any individual aged 62 or older residing within any county of this state having a population of 550,000 or more according to the United States decennial census of 1980 or any future such census who is entitled to claim a homestead exemption pursuant to Code Section 48-5-44 may elect to defer payment of all or any part of that portion of the ad valorem taxes levied on the individual's homestead which exceeds 4 percent of the individual's gross household income for the immediately preceding calendar year. An application for tax deferral under this Code section shall be filed annually with the tax collector or tax commissioner on or before April 1 of the year for which the deferral is sought. If an individual files for a tax deferral under this Code section, such individual shall not be authorized to file for a tax deferral under Code Section 48-5-72.

(b) The amount of the assessed value of the homestead and the amount of gross household income shall not limit the tax deferral authorized by this Code section. However, except for the provisions of Code Section 48-5-72 and paragraph (2) of Code Section 48-5-73, the provisions of this part shall apply to the tax deferral authorized by this Code section.

(c) It shall be the burden of each applicant for a deferral under this Code section to demonstrate affirmatively the applicant's compliance with this Code section and other provisions of this part.
48-5-73. Limitations on grant of homestead tax deferral.

No tax deferral in any one year shall be granted pursuant to Code Section 48-5-72:

(1) If the total amount of deferred taxes and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the fair market value of the homestead as shown on the county tax digest for the immediately preceding tax year;

(2) If the applicant's gross household income for the immediately preceding calendar year exceeds $15,000.00;

(3) If the homestead for which the deferral is sought is subject to any lien, the terms of which are dictated by federal law, rule, or regulation prohibiting deferral of taxes; or

(4) With respect to taxes levied to retire bonded indebtedness or for special assessments.

48-5-74. Application for homestead tax deferral; oath; decision by tax official; notice; appeal to board of equalization; procedure; appeal to superior court; information on outstanding liens; proof of insurance.

(a) The application for deferral shall be made upon a form prescribed by the department and furnished by the appropriate tax official. The application form shall advise the applicant of the manner in which interest is computed. Each application form shall contain an explanation of the conditions to be met for approval and the conditions under which deferred taxes and interest become due, payable, and delinquent. Each application form shall clearly state that all deferrals pursuant to this part shall constitute a lien on the applicant's homestead.

(b) A form of oath shall be provided and shall be administered to the individual seeking the deferral. The oath may be administered by the appropriate tax official, any authorized deputy of the appropriate tax official, or any individual authorized by law to administer oaths.

(c) (1) The appropriate tax official shall consider each annual application for homestead tax deferral within 30 days of the date the application is filed or as soon as practicable thereafter. If the appropriate tax official finds that the applicant is entitled to the tax deferral, such official shall approve the application and file the application in the permanent records. If the appropriate tax official finds that the applicant is not entitled to the deferral, such official shall send a notice of disapproval to the applicant giving the reasons therefor within 30 days of the filing of the application either by personal delivery or by registered or certified mail or statutory overnight delivery to the mailing address given by the applicant, and such official shall make a return on the original notice of the manner in which the notice was served on the applicant and shall file the return among the permanent records of such official's office. The original notice of disapproval sent to the applicant shall advise the applicant of the right to appeal the
decision of the appropriate tax official to the board of equalization and shall inform the applicant of the procedure for filing an appeal.

(2) An appeal of the decision of the appropriate tax official to the board of equalization shall be in writing on a form prescribed by the department and furnished by the appropriate tax official. The appeal shall be filed with the board within 20 days after the applicant's receipt of the notice of disapproval. The board shall review the application and evidence presented to the appropriate tax official upon which the applicant based such applicant's claim for a tax deferral and, at the election of the applicant, shall hear the applicant in person or by agent in such applicant's behalf on such applicant's right to a homestead tax deferral. The board of equalization shall reverse the decision of the appropriate tax official and shall grant a homestead tax deferral to the applicant if in its judgment the applicant is entitled thereto, or it shall affirm the decision of the appropriate tax official. Such action by the board of equalization shall be final unless the applicant, appropriate tax official, or other lienholder files an appeal with the superior court of the county in which the property lies within 30 days from the date the taxpayer receives written notification of the decision of the board of equalization.

(d) Each application shall contain a list, and the current value, of all outstanding liens on the applicant's homestead.

(e) If proof of fire and extended coverage insurance has not been furnished with a prior application, each applicant shall furnish proof of such insurance in an amount which is in excess of the sum of all outstanding liens and deferred taxes and interest with a loss payable clause to the appropriate tax official.

48-5-75. Rate of interest on amount of deferred taxes; time of accrual of interest on deferred taxes.

(a) The amount of taxes deferred pursuant to this part shall accrue interest until paid at three-fourths of the rate specified in Code Section 48-2-40.

(b) Interest on taxes deferred pursuant to this part in any year shall begin accruing on the date the taxes were due in that year.

48-5-76. Deferred taxes and interest constitute prior lien; effect of award for year's support on liens for deferred taxes.

(a) The taxes and interest deferred pursuant to this part shall constitute a prior lien and shall attach as of the date and in the same manner and shall be collected as are other liens for taxes, as provided for under this title, but the deferred taxes and interest shall only be due, payable, and delinquent as provided in this part.
(b) Liens for taxes deferred under this part, except for any lien covering the then current tax year, shall not be divested by an award for year's support authorized pursuant to Chapter 5 of Title 53 of the "Pre-1998 Probate Code," if applicable, or Chapter 3 of Title 53 of the "Revised Probate Code of 1998."

48-5-77. Annual notification to property owner of sum of deferred taxes and interest outstanding.

Each year, at the time the tax bills are mailed, the appropriate tax official shall notify each property owner to whom a homestead tax deferral has been previously granted of the accumulated sum of deferred taxes and interest outstanding.

48-5-78. Change in ownership or use of, or failure to maintain insurance on, tax-deferred homestead; payment of deferred taxes, interest, and unsatisfied liens.

(a) In the event that there is a change in use of tax-deferred property so that the owner is no longer entitled to a homestead exemption for the property, or if the owner fails to maintain the required fire and extended insurance coverage, the total amount of deferred taxes and interest for all previous years shall be due and payable either on the date on which the change in use occurs or on the date failure to maintain insurance occurs.

(b) In the event that there is a change in ownership of tax-deferred property, the total amount of deferred taxes and interest for all previous years shall be due and payable on the date the change in ownership occurs. When, however, the change in ownership is to a surviving spouse and the spouse is eligible for a homestead exemption on the property, the surviving spouse may continue the deferral of previously deferred taxes and interest pursuant to this part.

(c) During any year in which the total amount of deferred taxes, interest, and all other unsatisfied liens on a homestead exceeds 85 percent of the fair market value of the homestead, the appropriate tax official shall immediately notify the owner of the homestead that the portion of taxes and interest which exceeds 85 percent of the value of the homestead shall be due and payable within 30 days of receipt of the notice. Failure to pay the amount due shall cause the total amount of deferred taxes and interest also to become due and payable at the end of the 30 days.

(d) Each year, upon notification, each owner of property on which taxes and interest have been deferred shall submit to the appropriate tax official a list, and the current value, of all outstanding liens on the owner's homestead. Failure to respond to the notification within 30 days of its receipt shall cause the total amount of deferred taxes and interest to become due and payable at the end of the 30 days.

(e) All deferred taxes which are made due and payable by this Code section shall be delinquent and subject to interest in accordance with Code Section 48-5-75 at the end of 120 days following the date the deferred taxes become due and payable.
48-5-79. Prepayment of deferred taxes and accrued interest; partial payments.

(a) All or part of the deferred taxes and accrued interest may be paid at any time to the appropriate tax official by:

(1) The owner of the property or the spouse of the owner; or

(2) The next of kin of the owner, heir of the owner, child of the owner, or any person having or claiming a legal or equitable interest in the property, provided that no objection is made by the owner within 30 days after the appropriate tax official notifies the owner of the fact that such payment has been tendered. Any payment made under this paragraph shall be deposited in a special escrow account for the 30 day period; and the appropriate tax official shall not make distribution of the amount under Code Section 48-6-74 while the funds are held in escrow.

(b) Any partial payment made pursuant to this Code section shall be applied first to accrued interest. By resolution of the appropriate county or municipal governing authority, a minimum amount of partial payment which may be accepted in the county or municipality pursuant to this part may be established. The required minimum payment shall not exceed $25.00.

48-5-80. Distribution of deferred tax and interest payments; duty to keep record of property and amount of payment.

When any deferred taxes or interest is collected, the appropriate tax official shall maintain a record of the payment, which record shall contain a description of the property and the amount of taxes or interest collected for the property. The appropriate tax official shall distribute payments received to the local tax jurisdictions to whom the taxes and interest are owed.

48-5-81. Payment by holder of deed to secure debt or by mortgagee; effect on right to foreclose.

If any holder of a deed to secure debt or any mortgagee elects to pay the taxes of an applicant who qualifies for and receives a tax deferral, such election shall not give the holder of the deed or the mortgagee the right to foreclose.

48-5-82. Prohibition of clauses preventing applications for homestead tax deferral; exceptions.

Except with respect to requirements dictated by federal law, rule, or regulation, no mortgage, deed to secure debt, or other agreement may contain a provision, clause, or statement which prohibits the owner from claiming a real property tax deferral on his homestead. Any such provision, clause, or statement executed on or after July 1, 1980, is void and unenforceable.
48-5-83. Construction of part.

Nothing in this part shall be construed to prevent the collection of personal property taxes which become a lien against tax-deferred property.

48-5-84. Penalties for willfully filing incorrect information.

(a) The following penalties shall be imposed on any person who willfully files information required under Code Sections 48-5-72, 48-5-72.1, and 48-5-78 which is incorrect:

(1) The person shall pay the total amount of taxes and interest deferred, which amount shall immediately become due;

(2) The person shall be disqualified from filing a homestead tax deferral application for the next three years; and

(3) The person shall pay a penalty of 25 percent of the total amount of taxes and interest deferred.

(b) Any person against whom the penalties prescribed in this Code section have been imposed may appeal the penalties imposed to the county board of equalization within 30 days after the penalties are imposed.
# APPLICATION FOR DEFERRED TAXES
FOR HOMEOWNERS 62 YEARS OF AGE OR OLDER

**SECTION A - APPLICANT**

<table>
<thead>
<tr>
<th>1 NAME</th>
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<tr>
<td></td>
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<tr>
<td>2 MAILING ADDRESS:</td>
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<tr>
<td></td>
</tr>
<tr>
<td>3 PHONE #</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>4 PARCEL ID #</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>5 PROPERTY ADDRESS</td>
</tr>
</tbody>
</table>

**County Name**

**Year**

Applicant's Date of Birth (Must be at least 62 years old on January 1 of this year).

Are you entitled to claim homestead exemption on this property for this current tax year? [ ] YES [ ] NO

Does the total amount of deferred taxes and interest plus the total amount of all other unsatisfied liens on the homestead exceed 55% of the fair market value of the homestead as shown on the county tax digest for the immediately preceding tax year? [ ] YES [ ] NO

Does your gross household income for the immediately preceding year exceed $15,000? [ ] YES [ ] NO

Is the above described property subject to any lien, the terms of which are dictated by federal law, rule, or regulation prohibiting deferral of taxes? [ ] YES [ ] NO

Do you have fire and extended coverage insurance on the above described property in an amount which is in excess of the sum of all outstanding liens and deferred taxes and interest with a loss payable clause to the county tax commissioner? [ ] YES [ ] NO

**SECTION B - SUPPORTING SCHEDULES**

**Schedule A - Tax Liability and Other Liens as Percentage of Fair Market Value**

<table>
<thead>
<tr>
<th>1 Deferred taxes and accrued interest from all prior years (Tax Commissioner)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>2 Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>3 Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>4 Other liens:</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Total deferred taxes, accrued interest and other liens:

Fair market value of homestead as shown on the county tax digest for the immediately preceding tax year.

Percentage (line 5 divided by line 6) - if greater than 65%, not eligible for tax deferral this year.

**Schedule B - Insurance**

<table>
<thead>
<tr>
<th>1 Total deferred taxes, accrued interest, and other liens (Schedule A - Line 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
</tr>
<tr>
<td>2 Fire and extended coverage insurance (building and contents)</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Insurance company: Policy #: Expiration Date:
### SECTION B - SUPPORTING SCHEDULES - continued

<table>
<thead>
<tr>
<th>DESCRIPTION</th>
<th>AMOUNT</th>
<th>AMOUNT</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compensation for services, including fees, commissions, and</td>
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</tr>
<tr>
<td>Gross income from business...</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Gains derived from dealings in property.......................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest.................................................................................</td>
<td></td>
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</tr>
<tr>
<td>Rents...............................................................................</td>
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<tr>
<td>Royalties............................................................................</td>
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</tr>
<tr>
<td>Dividends.............................................................................</td>
<td></td>
<td></td>
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<tr>
<td>Alimony and separate maintenance payments......................................</td>
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</tr>
<tr>
<td>Interest.............................................................................</td>
<td></td>
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<tr>
<td>Annuities............................................................................</td>
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<tr>
<td>Pensions.............................................................................</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Income from discharge of indebtedness............................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Distributive share of partnership gross income..................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Income from an interest in an estate or trust....................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal old age, survivor, or disability benefits.............................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other..................................................................................</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### SECTION C - STATEMENT and SIGNATURE

This application is a request to defer taxes on homestead property owned by taxpayers 62 years of age and older. The taxes will not be exempt as a result of this application. This means that all taxes deferred must be paid, together with all interest accrued on the tax liability deferred before the property can be sold or transferred. However, a surviving spouse who is eligible to claim homestead exemption on such property may continue the deferral of previously deferred taxes and interest.

Application for tax deferral must be filed annually with the county tax commissioner on or before April 1 of each year. Interest on deferred taxes shall begin accruing on the date the taxes were due at the rate specified in law.

Deferral of taxes applies only on the first $50,000 of assessed value. Taxes for bonded indebtedness are not deferred.

The following circumstances cause deferred taxes and accrued interest for all years to become due and payable immediately:

1. Applicant is no longer entitled to claim homestead exemption.
2. Applicant fails to maintain the required insurance for fire and extended coverage.
3. Transfer of ownership (unless new owner is surviving spouse who is entitled to claim homestead exemption).
4. Applicant fails to respond within 30 days to a written request from the tax commissioner for a list of outstanding liens.
5. If any person willfully files incorrect or fraudulent information in order to obtain tax deferment.

In addition, during any year in which the total amount of deferred taxes, accrued interest and all other unsatisfied liens on the homestead exceed 85 percent of the fair market value of the homestead, the tax commissioner shall immediately notify the owner that the portion of taxes and interest which exceed 85 percent of the value of the homestead shall be due and payable within 30 days of receipt of the notice. Failure to pay the amount due shall cause the total amount of deferred taxes and interest to become due and payable.

**Signature:**

**Date:**
ORDER OF YEARS SUPPORT

Petition:

IN THE PROBATE COURT OF ______ COUNTY
STATE OF GEORGIA

IN RE: ESTATE OF ____________,
ESTATE NO. __________,
PETITION FOR YEAR’S SUPPORT

TO THE HONORABLE JUDGE OF THE PROBATE COURT:
The Petition of ____________, First ____________, Last ____________, whose mailing address is ____________, shows that:

1. The petitioner is:
   ______ A. The surviving spouse.
   ______ B. A guardian or other individual acting on behalf of the surviving spouse or minor children (state specific relationship) ______________________

2. The decedent, ______________________, whose domicile was ______________________, departed this life on ____________, 20__________

3. (Initial one):
   ______ A. There is not a Will.
   ______ B. There is a Will, which has been offered for probate.
   ______ C. There is a Will, which will be offered for probate.
   ______ D. There is a Will, which will not be offered for probate but is attached to this Petition or is on file with this Court.

4. The decedent’s estate consists of real and/or personal property of the probable value of ______________________ dollars.

Public Notice:

NOTICE/2010-ES-277
GEORGIA, FAYETTE COUNTY
PROBATE COURT
TO: Whom it may concern,
The petition of ROBERT TOLLEY, for a year’s support from the estate of JUDY TOLLEY, deceased, for decedent’s surviving spouse, having been duly filed all interested persons are hereby notified to show cause, if any they have, on or before 10:00 A.M. March 7, 2010, why said petition should not be granted.
All objections to the petition must be in writing, setting forth the grounds of any such objections, and must be filed on or before the time stated in the preceding sentence. All pleadings/objections must be signed before a notary public or before a probate court clerk, and filing fees must be tendered with your pleadings/objections, unless you qualify to file as an indigent party. Contact probate court personnel for the required amount of filing fees. If any objections are filed, a hearing will be scheduled at a later date. If no objections are filed the Petition may be granted without a hearing.
KELLEY S. POWELL, Probate Judge
By: Becky Bell, Deputy Clerk
99 Sims Street
Fayetteville, GA 30215
770-238-7600
Feb-11,18,25/Mar-4,2010-36269
Order:

Probate Court Return Mailing Address:
1 Center Drive
Fayetteville, Ga. 30214

CERTIFICATE OF ORDER OF YEAR'S SUPPORT
(Pursuant to Ga. Code Ann. §53-3-11)

GEORGIA, FAYETTE COUNTY

DATE ORDER GRANTED: July 19, 2016
GRANTOR: (NAME OF DECEDENT) JUDY ANN TOLLEY AKA JUDY A. TOLLEY
GRANTEE: (FULL NAME OF SURVIVING SPOUSE, AND EACH MINOR CHILD, AND DATE OF BIRTH OF EACH MINOR)
ROBERT W. TOLLEY

ADDRESS OF GRANTEE: 280 Woodsong Drive, Fayetteville, Georgia 30214

Legal Description of Real Property and Interest Therein:

ALL THAT TRACT OR PARCEL OF LAND lying and being in landlot 190 of the 5th District of Fayette County, Georgia, being Lot 38, Woodsong Estates (formerly Kimberly Estates), Unit two, as per plat recorded in Platbook 14, page 118, Fayette County Records, to which reference is made for purpose of incorporating the same as part herein.

Also land in __________, County(y)(ies).

Original Certificate delivered or mailed to Clerk of Superior Court of Fayette County on July 20, 2016.

Certificate prepared by:
GEORGE T. BROWN
ATTORNEY FOR PETITIONER
State Bar #: 0872600

I do hereby certify that the above information is based on the order of the Probate Court issued on the date set out above, and that the above information is true and correct.

By: PROBATE COURT CLERK

83

Exempt Properties Workshop 6/2017
# Tax Bill:

**2010 Property Tax Statement**

<table>
<thead>
<tr>
<th>Building Value</th>
<th>Land Value</th>
<th>Acres</th>
<th>Fair Market Value</th>
<th>Due Date</th>
<th>TOTAL DUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6.00</td>
<td>$0.00</td>
<td>0.00</td>
<td>$6.00</td>
<td>11/15/2010</td>
<td>$6.00</td>
</tr>
</tbody>
</table>

**TOLLEY ROBERT W & JUDY A**

**200 WOODSON DR**

**FAYETTEVILLE, GA 30214**

George Wingo  
Fayette County Tax Commissioner  
P. O. Box 70  
Fayetteville, GA 30214  

Phone: (770) 461-8441  Fax: (770) 461-8401

<table>
<thead>
<tr>
<th>Exempt</th>
</tr>
</thead>
<tbody>
<tr>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Map Code:** 0204070001  
**Description:** LOT 38 WOODSON  
**Location:** 200 WOODSON DR  
**Bill No:** 2010-20077  
**District:** 01 County

**Taxpayer:**  
**Exemptions:**

- **Exemption:** Not applicable
- **Exemption:** Not applicable
- **Exemption:** Not applicable
- **Exemption:** Not applicable

<table>
<thead>
<tr>
<th>Exemption</th>
<th>Adjusted FMV</th>
<th>Net Assessment</th>
<th>Exemptions</th>
<th>Taxable Value</th>
<th>Millage Rate</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
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</thead>
<tbody>
<tr>
<td>- springs</td>
<td>$3.00</td>
<td>$3.00</td>
<td>$0.00</td>
<td>$3.00</td>
<td>0.0000</td>
<td>$0.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

**Totals:**

<table>
<thead>
<tr>
<th>Exemption</th>
<th>Exempt</th>
<th>Adjusted FMV</th>
<th>Net Assessment</th>
<th>Exemptions</th>
<th>Taxable Value</th>
<th>Millage Rate</th>
<th>Gross Tax</th>
<th>Credit</th>
<th>Net Tax</th>
</tr>
</thead>
</table>

**Current Due:** $0.00

---

Exempt Properties Workshop
### Statutes:

**53-3-1. (Revised Probate Code of 1998) Preference and entitlement.**

(a) As used in this chapter, the terms "child" or "children" mean any minor child who would be entitled to inherit if the child's parent died intestate.

(b) Among the necessary expenses of administration and to be preferred before all other debts, except as specifically provided otherwise in this chapter, is the provision of year's support for the family.

(c) The surviving spouse and minor children of a testate or intestate decedent are entitled to year's support in the form of property for their support and maintenance for the period of 12 months from the date of the decedent's death.

**53-3-2. (Revised Probate Code of 1998) Events barring right to support.**

(a) A surviving spouse's right to year's support shall be barred by the marriage or death of the spouse prior to the filing of the petition for year's support.

(b) A minor child's right to year's support shall be barred by the marriage or death of the minor or by the minor's attaining the age of 18 years prior to the filing of the petition for year's support.

**53-3-3. (Revised Probate Code of 1998) Provision in will in lieu of support; election.**

A testator by will may make provision for the spouse in lieu of year's support, in which case the surviving spouse must make an election.

**53-3-4. (Revised Probate Code of 1998) Taxes and tax liens.**

In solvent and insolvent estates, all taxes and liens for taxes accrued for years prior to the year of the decedent's death against the real property set apart and against any equity of redemption applicable to the real property set apart shall be divested as if the entire title were included in the year's support. Additionally, as elected in the petition, property taxes accrued in the year of the decedent's death or in the year in which the petition for year's support is filed or, if the petition is filed in the year of the decedent's death, in the year following the filing of the petition, shall be divested if the real property is set apart for year's support.

**53-3-5. (Revised Probate Code of 1998) Filing of petition.**

(a) Upon the death of any individual leaving an estate solvent or insolvent, the surviving spouse or a guardian or other person acting in behalf of the surviving spouse or in behalf of a minor
child may file a petition for year's support in the probate court having jurisdiction over the
decedent's estate. If the petition is brought by a guardian acting on behalf of a minor child, no
additional guardian ad litem shall be appointed for such minor child unless ordered by the court.

(b) The petition shall set forth, as applicable, the full name of the surviving spouse, the full
name and birthdate of each surviving minor child and a schedule of the property, including
household furniture, which the petitioner proposes to have set aside. The petition shall fully and
accurately describe any real property the petitioner proposes to have set aside with a legal
description sufficient under the laws of this state to pass title to the real property.

(c) A petition for year's support shall be filed within 24 months of the date of death of the
decedent.

53-3-6. (Revised Probate Code of 1998) Issuance of citation and publication of notice; mailing
of petition to tax commissioner.

(a) As used in this Code section, the term "interested person" means the decedent's children,
spouse, other heirs, beneficiaries, creditors, and any others having a property right in or claim
against the estate of the decedent which may be affected by the year's support proceedings.

(b) Upon the filing of the petition, the probate court shall issue a citation and publish a notice
once a week for four weeks, citing all persons concerned to show cause by a day certain why the
petition for year's support should not be granted.

(c)(1) If there is a personal representative of the decedent's estate, then, in addition to the
citation and notice required by subsection (b) of this Code section, the probate court
shall cause a copy of the citation to be sent by mail to the personal representative of the
decedent's estate. The copy of the citation shall be mailed not less than 21 days prior to
the date and time shown in the citation.

(2) If there is no personal representative of the decedent's estate, then, in addition to the
citation and notice required by subsection (b) of this Code section, the petitioner or the attorney
for the petitioner shall file with the probate court an affidavit, upon oath, showing the name,
last known address, and age if less than age 18 of each interested person and stating that the
petitioner or the attorney for the petitioner has listed all known interested persons and has
made reasonable inquiry to ascertain the names, last known addresses, and ages of all
interested persons. The probate court shall mail a copy of the citation to each interested person
shown on the affidavit not less than 21 days prior to the date and time shown in the citation.

(3) If the sole personal representative of the decedent's estate and the petitioner or the
guardian of the petitioner are the same person, then paragraph (2) of this subsection shall
govern as if the decedent's estate had no personal representative.
(d) The probate court shall mail a copy of the petition within five days of its filing to the tax commissioner or tax collector of any county in this state in which real property proposed to be set apart is located.


(a) If no objection is made after the publication of the notice, or, if made, is disallowed or withdrawn, the probate court shall enter an order setting aside as year’s support the property applied for in the petition.

(b) If objection is made, the probate court shall hear the petition and, upon the evidence submitted, shall determine the property to be set aside according to the standards set out in subsection (c) of this Code section. If an appeal is taken, pending the appeal the petitioners shall be furnished with necessaries by the personal representative of the estate, as allowed by the probate court.

(c) If objection is made to the amount or nature of the property proposed to be set aside as year’s support, the court shall set apart an amount sufficient to maintain the standard of living that the surviving spouse and each minor child had prior to the death of the decedent, taking into consideration the following:

1. The support available to the individual for whom the property is to be set apart from sources other than year’s support, including but not limited to the principal of any separate estate and the income and earning capacity of that individual;

2. The solvency of the estate; and

3. Such other relevant criteria as the court deems equitable and proper.

The petitioner for year’s support shall have the burden of proof in showing the amount necessary for year’s support.


(a) If the decedent leaves minor children by different spouses, the probate court shall specify the portion going to the children of the former spouse or spouses, which portion shall vest in those children.

(b) If the decedent leaves minor children and the surviving spouse is the parent of the minor children, the probate court may in its discretion specify separate portions for the minor children and the surviving spouse if the court deems the award of separate portions to be in the best interests of the parties, and the portions shall vest separately in the surviving spouse and the children.

(a) Except as otherwise provided in Code Section 53-3-8, title to the property set apart shall vest in the surviving spouse and child or children or, if there is no surviving spouse, in the children, share and share alike; and the property shall not be administered as the estate of the deceased spouse or parent.

(b) When property is set apart as a year’s support for the benefit of the surviving spouse alone, the spouse shall thereafter own the same in fee, without restriction as to use, encumbrance, or disposition.

53-3-10. (Revised Probate Code of 1998) Property inside or outside county.

The probate court may award year's support as to property located inside or outside the county where the decedent was domiciled at the time of death; and title to property both inside and outside the county where the decedent was domiciled at the time of death shall vest in the surviving spouse, spouse and children, or children only, as applicable.


(a) When the probate court grants an order for year’s support which awards an interest in real property located in this state, within 30 days after granting the order the court shall cause a certificate for the order to be filed with the clerk of the superior court in the county of this state where the real property or any part of the real property is located. The certificate shall:

1. Identify in the manner provided in Code Section 53-3-5 those individuals receiving the interest;

2. Identify the interest received;

3. Contain a legal description sufficient under the laws of this state to pass title to the real property in which the interest was received, provided that the words "Also lands in __________________ County(ies)," which accurately identifies other counties within which the real property is located, shall be sufficient to describe real property located outside the county to which the order or a copy of the order was sent; and

4. Contain a certification by the probate court that the information in the certificate is correct.

(b) The certificate to be filed under subsection (a) of this Code section shall be accompanied by the same fee required for the filing of deeds with the clerk of the superior court. The filing fee and any fee for the certificate shall be taxed as costs to the estate.
(c) The clerk of any superior court receiving the certificate provided in subsection (a) of this Code section shall file and record the certificate upon the deed records of that county. The certificate shall be indexed according to the names appearing on the certificate as follows:

(1) The grantor is the name of decedent; and

(2) The grantee is the name of the individual or individuals to whom the award was made.

(d) Upon the filing and recording as provided in subsection (c) of this Code section, the certificate shall be returned to the probate court from whom it was received, for inclusion in the probate court’s permanent file. The probate court shall not be required to enter a certificate on the minutes of the court after the return of a certificate recorded under subsection (c) of this Code section.


(a) The fees of the probate court shall be paid by the petitioner for year’s support out of the fund set apart.

(b) The probate court may issue a writ of fieri facias against the personal representative of the estate for the amount awarded as provided in subsection (a) of this Code section.

53-3-13. (Revised Probate Code of 1998) Sale or conveyance of property by personal representative prior to award.

The right of a surviving spouse or minor child to year's support from the estate of a decedent shall be barred by a sale or conveyance made prior to the award of year’s support by the personal representative of the estate under authority of a court of competent jurisdiction or under power in a will; provided, however, that the sale or conveyance shall bar year's support and rights to year's support only as to the property sold or conveyed.

53-3-14. (Revised Probate Code of 1998) Real property subject to option to purchase or contract to sell.

If year's support is set apart for the benefit of any individual in or with respect to real property on which there is a recorded option to purchase or contract to sell outstanding at the time the same is so set apart, the individual and any purchasers or lessees of the real property, after the same has been so set apart, shall take the real property or any interest therein subject to all of the rights and privileges of the grantee of the option or contract and of any assignees of the option or contract if the assignment or assignments are also recorded.

A conveyance, contract, or lien made or created by the surviving spouse or by the guardian of the minor child or children shall be superior to the title and interest of the surviving spouse or minor child or children under year's support subsequently applied for and set apart.

53-3-16. (Revised Probate Code of 1998) Real property subject to purchase money mortgage.

Whenever the vendor of real property makes a deed to such real property and takes a mortgage to secure the purchase money for such real property, neither the surviving spouse nor the children of the vendee shall be entitled to year’s support in the real property as against the vendor or the vendor’s heirs or assigns until the purchase money is fully paid.

53-3-17. (Revised Probate Code of 1998) Personal property subject to mortgage or other security interest.

Whenever the vendor of personal property, at the time of selling and delivering such personal property, takes a mortgage or other security interest to secure the payment of the purchase money for such personal property, neither the surviving spouse nor the minor child or children of the vendee shall be entitled to year’s support in the personal property as against the vendor or the vendor’s heirs, personal representatives, or assigns until the purchase money of the personal property is fully paid; provided, however, that the mortgage or other security interest shall expressly state that the same is executed and delivered for the purpose of securing the debt for the purchase.


Whenever a tenant dies owing a landlord for rent or for supplies for which the landlord has a special lien on the crops made on the lands rented from the landlord in the year the rent accrued or supplies were furnished, neither the surviving spouse nor spouse and minor children nor minor child or children only of the tenant shall be entitled to year’s support out of the crops so planted or grown in that year as against the landlord until the accounts for the rent and supplies are fully paid, provided that the surviving spouse shall be entitled to year’s support in such part of the crop as may remain after the landlord’s lien for rent and supplies shall have been discharged.


(a) When property is set apart as year's support for the joint benefit of the surviving spouse and the minor child or children, a conveyance or encumbrance of the same or any or all parts of such property by the surviving spouse shall convey or encumber the title and interest of the spouse and shall be binding and conclusive upon the spouse.

(b) The conveyance or encumbrance of any or all the property set apart as year's support for the joint benefit of the surviving spouse and the minor child or children shall convey or
encumber and be binding and conclusive upon the child or children and person claiming through or under them only when approved by the probate court of the county in which the year's support award was made. No such approval shall be necessary to bind a child who is sui juris and who joins with the surviving spouse in making the conveyance or encumbrance.

(c) The purchaser or lender shall not be responsible for the proper use or application of the proceeds derived from a sale or encumbrance contemplated under this Code section.


(a) The approval of the probate court required by subsection (b) of Code Section 53-3-19 shall be obtained in the following manner: The surviving spouse shall petition the probate court, stating the purposes of the proposed conveyance or encumbrance and describing the property the spouse desires to convey or encumber, the nature of the proposed conveyance or encumbrance, and the names, last known addresses, and ages of the children for whose benefit the year’s support was set apart. If the surviving spouse has died, the petition may be made by the guardian for any one or more of the children for whose benefit the year’s support was set apart. The probate court shall set a date for hearing on the petition and shall appoint a guardian ad litem who shall accept the appointment in writing to represent the minor children. Not less than ten days prior to the date set for the hearing, personal service shall be made on each child for whose benefit the year’s support was set apart who has attained the age of 18 at the time the petition is filed. If the surviving spouse does not know and cannot easily ascertain the addresses of any of the children, service shall be made by publishing notice of the date and purpose of the hearing one time and by posting a copy of the notice at the courthouse not less than ten days prior to the date set for the hearing. In addition to publication, the probate court shall mail a copy of the notice to the last known address of each child whose current address is unknown, not less than ten days prior to the date set for such hearing. Objections, if any, shall be made in writing.

(b) At the hearing, the probate court shall determine that service has been made as required by this Code section and that the purpose or purposes of the proposed conveyance or encumbrance are proper and shall pass an order reciting due compliance with this Code section and approval of the proposed conveyance or encumbrance, which order shall be final and conclusive.

(c) The proceedings shall be indexed and recorded in books to be kept for that purpose by the probate court in each county in which any of the property is located.

(d) An appeal shall lie in the manner, under the restrictions, and with the effect provided for appeals from the probate court in other cases.
Judicial Decisions:

Award of year's support to spouse upheld. - Where co-executors failed to include in the record on appeal the transcript of the hearing on the decedent's spouse's petition for a year's support and the order showed that the probate court properly considered a lump sum death benefit payment to the spouse from the decedent's employer, there was no basis in the record for the court to reverse an award to the spouse under O.C.G.A. 53-3-1(c). In re Estate of Battle, 263 Ga. App. 73, 587 S.E.2d 140 (2003).

Denial of application of year's support upheld. - Summary judgment in favor of a caveator, and against a wife, on the wife's application for year's support from the estate of the wife's decedent husband, was properly denied, as the wife opted instead to accept a $5,000 bequest from the husband's will in lieu of a year's support under a prenuptial agreement which was found to be valid, binding, and enforceable, and the wife failed to show any evidence of duress, coercion, fraud, misrepresentation, unconscionability, or changed circumstances which would have voided the agreement. Hiers v. Estate of Hiers, 278 Ga. App. 242, 628 S.E.2d 653 (2006).

The superior court's order reversing a year's support award in the amount of $30,000, along with title to a vehicle and antique furniture, and instead enforcing an oral agreement for an equal division of the assets of the estate after payment of all expenses, was proper, as: (1) the surviving wife failed to testify as to the amount of money needed to maintain the standard of living for a period of 12 months after the decedent husband died; (2) the wife presented no evidence of any income earned during the marriage; (3) no evidence documenting the wife's medical expenses incurred during the marriage was presented; and (4) the wife's testimony about the decline in the standard of living was relevant under O.C.G.A. 53-3-7(c)(3), but provided little guidance to the court. Taylor v. Taylor, 288 Ga. App. 334, 654 S.E.2d 146 (2007), cert. denied, 2008 Ga. LEXIS 322 (Ga. 2008).

Year's support. - In a probate matter, a trial court erred by dismissing an executor's objection to the setting aside of certain real property as year's support in favor of an estate as the executor had filed an objection within 15 days of the default order amending the year's support order, pursuant to O.C.G.A. 9-11-55(a), and by paying costs. The provisions of 9-11-55(a) relating to the opening of default judgments as a matter of right within 15 days of default applied to year's support proceedings in probate court. In re Estate of Ehlers, 289 Ga. App. 14, 656 S.E.2d 169 (2007).

Due process requirements satisfied. - Where the executor of a decedent's will was given notice of a widow's application for year's support, due process requirements were satisfied. Ingram v. Ruff, 236 Ga. App. 309, 511 S.E.2d 549 (1999).

Absence of signatures. - A conformed copy of a lost will was properly admitted into evidence, notwithstanding that it did not bear signatures of either the testatrix or the witnesses, especially
as the attorney who prepared and witnessed the will testified that the copy was the same as the executed original. Smith v. Srinivasa, 269 Ga. 736, 506 S.E.2d 111 (1998).

Evidence held sufficient to rebut presumption. - The presumption of revocation was properly found to have been rebutted where (1) the attorney who prepared the will kept in touch with the testatrix until shortly before her death, and she never mentioned changing or revoking her will, and (2) just a month before her death, the testatrix affirmed to her daughter that she wished certain property to be disposed of as stated in the will and never indicated any desire to revoke or change her will. Smith v. Srinivasa, 269 Ga. 736, 506 S.E.2d 111 (1998).

Excessive award. - Award of title to the entire marital residence as year's support exceeded the amount necessary to support the surviving spouse for 12 months from the decedent's death; the surviving spouse's contributions during marriage did not entitle the surviving spouse to support based on an equitable interest in the marital residence. Hunter v. Hunter, 256 Ga. App. 898, 569 S.E.2d 919 (2002).

Award of year's support improper. - Undisputed evidence demanded that in light of the decedent's spouse's resources, the spouse's application for a year's support had to be denied and a directed verdict had to be granted against the spouse and in favor of the decedent's children; the evidence showed that during the 12 months following decedent's death, the spouse received $126,000 in cash from the decedent's assets outside of probate and received $22,019 in income for a total of $148,019. Allgood v. Allgood, 263 Ga. App. 177, 587 S.E.2d 377 (2003).

Because it appeared from the testimony that a widow's standard of living was improved after receiving an award of year's support after the decedent's death, and that the widow had the resources independent of the year's support to afford those improvements, the award was erroneously entered; thus, the trial court erred in denying a motion for involuntary dismissal filed by the decedent's only child. Anderson v. Westmoreland, 286 Ga. App. 561, 649 S.E.2d 820 (2007), cert. denied, 2007 Ga. LEXIS 676 (Ga. 2007).
Attorney General Opinion:

U85-45  November 12, 1985
Request By:  Mr. Richard W. Calhoun
Opinion by:  LUCY T. SHEFTALL, Staff Assistant Attorney General

In your capacity as attorney for Cobb County you have requested the opinion of this office on the specific question of whether ad valorem taxes which have been paid for a particular year are subject to being discharged by an award of year’s support made later in the year when that award includes the property upon which the taxes have been paid.

Official Code of Georgia Annotated 53-5-2 provides that "all taxes and liens for taxes accrued against the property, and the equity of redemption which is embraced in a year's support duly set apart, shall be divested as if the entire title were included in the year's support." However, year's support is an elective right, and it is well established that "[a] year's support to be enforceable must be manifest in a judgment. It is not in existence as such until such judgment." Howard v. Davis, 192 Ga. 504, 507 (1941); Bowman v. Bowman 206 Ga. 262, 267 (1949). If a tax obligation has been paid prior to the time that a surviving spouse or minor child elects year's support, then there is no year's support judgment in effect and the tax is legally due and payable. At the time when year's support is subsequently obtained and certain property is set aside for the spouse and or minor children, that spouse is obtaining the full value of the award made by the appraisers because the tax lien has already been satisfied and does not encumber the property awarded.

Thus, in the situation which you outline, where the tax liability has been paid in full prior to any award of year's support, the year's support statute does not operate to divest the previously paid tax obligation from that piece of property. To allow any other interpretation of O.C.G.A. 53-5-2 would necessitate the conclusion that a year's support award could divest long paid obligations to tax collectors or other creditors for an indefinite period of time into the past which is clearly not a logical or practical interpretation.

Accordingly, it is my unofficial opinion that a tax obligation which has been paid prior to an award of year's support cannot be retroactively discharged by the year's support judgment.

Since an award of year's support does not entitle the recipient to recoup any amount already disbursed to a creditor or lien holder prior to obtaining that award of year's support, it is unnecessary to reach the question of whether a refund of such payments would be authorized under O.C.G.A. 48-5-280.

I trust this opinion is responsive to your inquiry.

Footnote 1: There are circumstances in which State tax liens are not divested by a year's support award. See, e.g., O.C.G.A. 48-5-78.
Glossary of Terms:

As used in this pamphlet, the following terms are defined. The terms defined below may also have other or expanded meanings when used in other contexts.

**Accountings (Returns)** - annual accounting to the probate court of the receipts and expenditures of the estate for the previous year, together with facts that show the true condition of the estate; the accounting must be made within 60 days of the anniversary of appointment every year until the PR is discharged; accounting may be waived in the will or by consent of all the heirs. (See Section 7)

**Administrator** - person appointed to administer an estate where there is no valid will; an administrator must post a surety bond as security for the proper administration of the estate, although this bond may be waived if all heirs consent to the waiver.

**Beneficiary** - the designated recipient of a benefit under a will or contract; a beneficiary should be distinguished from an heir.

**Caveat** - formal objection to a probate proceeding; a caveat may challenge the validity of a will offered for probate.

**Common Form Probate** - probate of will without notice to the heirs; common form probate is not conclusive on anyone having an interest in the estate for a period of four years; if common form probate is set aside, the executor is protected only for actions done to collect and preserve assets and to pay debts of the estate; common form probate may granted immediately, however, because it is conclusive only after four years, title attorneys frequently require solemn form probate for the sale of real property from the estate.

**Discharge** - an executor or administrator who has performed all duties or who has been allowed to resign may petition to be discharged from liability. If no objections are filed to the petition, the probate judge grants the discharge, releasing the personal representative from liability. If objections are filed, the judge must hold a hearing and examine the condition of the estate and the conduct of the personal representative. (See Section 8)

**Estate** - the name given to all of the collective assets of a deceased person; also may be used to refer to the entire case involving a particular deceased (e.g., Estate of John Doe).

**Executor** - person named in a will by the testator to manage the estate and carry out the directions of the will; the Letters Testamentary issued by the probate court give the executor power and authority to carry out the provisions of the will.

**Fiduciary** - a person having the duty to act primarily for another’s benefit in matters assigned or undertaken by the person; a person holding the character of a trustee.
Guardian-ad-litem - a person appointed by the court to investigate and represent the best interest of a child or incompetent adult with regard to a particular matter pending before the court.

Heir - those persons who inherit the estate of an individual who dies without a valid will; heirs should be distinguished from beneficiaries, who are named as recipients in the will, whereas heirs are the recipients recognized by the law in the absence of a valid will.

Incapacitated adult - an adult for whom a guardian or conservator has been duly appointed or an adult under a legal disability.

Inventory - a description of all assets and liabilities of the decedent, including a list of all personal and real property owned by the decedent at the time of death which is subject to the PR’s administration, along with the approximate values of the property; the PR must mail a copy of the inventory to the heirs or beneficiaries. (See Section 7)

Letters of Administration - the formal document issued by the court to evidence the appointment of an administrator of an estate and the authority of the administrator then to act; an administrator has no authority to act until the Letters have been issued.

Letters of Administration with the Will Annexed - letters granted to an administrator where the decedent made a will but did not appoint an executor or where the appointed executor failed to or could not serve; unless restricted by the probate court, an administrator with the will annexed has the same powers and rights as the executor.

Letters Testamentary - the formal document issued by the court to evidence the appointment of an executor of an estate and the authority of the executor then to act; an executor has no authority to act until the Letters have been issued.

Minor - a person who is under the age of 18, the age of majority in Georgia.

Personal property - any property other than real estate; everything which is subject to ownership other than land or an interest in land; personal property includes not only tangible things (e.g., furniture, automobiles, merchandise, clothes and jewelry, etc.) but also intangible things (e.g., stocks, bonds, money on deposit, patents, copyrights, etc.).

Petition - a formal, written application to a court requesting judicial action on a certain matter.

Power of Attorney - an instrument authorizing another to act as one’s agent or attorney-in-fact (as opposed to an attorney at law); the agent is called an “attorney-in-fact”; a power of attorney may be given for financial affairs or for health care decisions or both; a power of attorney may be general or limited.

Pro rata - proportion or proportionately; shares calculated in proportion to the total available.
Real property - land and generally whatever is erected, growing upon or affixed to the land.

Solemn Form Probate - probate that is conclusive against all who have been given notice; notice must be given to all heirs (not beneficiaries).

Surety - one who undertakes to pay money or to do any other act in the event the principal fails to pay or to act; the guarantor on the bond of a fiduciary, usually an insurance company specially licensed to write surety bonds.

Surety Bond - the obligation of another to guarantee the proper performance of a duty and to pay any loss caused by the failure to so perform; the bond of a personal representative secures the interests of creditors and heirs or beneficiaries; the guarantor, called a “surety,” agrees to pay any loss suffered if the PR fails to perform the duties of the office properly (mismanagement, loss through negligence, misappropriation, theft, etc.).

Testator - a person who has executed a valid will.

Will - an instrument by which a person disposes of his or her property, which takes effect after that person’s death and which is revocable during the lifetime of that person; the legal declaration of a person’s intentions which he or she wants to be performed after his or her death.

Year’s Support - an award made from an estate for the maintenance and support for one year to a spouse and/or minor children of the decedent; an award of year’s support made be made in any form, including real property. A petition for year’s support must be made within 24 months of the death of the decedent and can only be made by the surviving spouse who has not remarried or by children who have not reached the age of 18.