

INSTRUCTIONS
AFFIDAVIT FOR HOMESTEAD APPLICATIONS
PROPERTIES CONVEYED TO A TRUST

Per O.C.G.A. § 48-5-54, “[Homestead] 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.” It is often difficult for the Office of the Tax Commissioner or the Board of Tax Assessors to determine the “cestui que uses,” or beneficiaries, of a trust who reside on a parcel. This affidavit provides a means for persons to identify the beneficiaries of a trust, so that the Office of the Tax Commissioner and the Board of Tax Assessors have certainty as to who may apply for a homestead tax exemption under Georgia law.

The only persons who should complete this affidavit are the following: (1) a trustee who has personal knowledge regarding the trust, including the identities of the persons who are beneficiaries and trustees of the trust; (2) a beneficiary who has personal knowledge regarding the trust, including the identities of the persons who are beneficiaries and trustees of the trust; or (3) an attorney who has personal knowledge regarding the trust (generally the attorney who prepared the trust documents), including the identities of the persons who are beneficiaries and trustees of the trust.

Please completely fill out the affidavit and sign the affidavit in the presence of a notary public. Only complete affidavits signed in the presence of a notary public will be accepted. Please note that this affidavit will be kept on file. Submission of this affidavit does not guarantee approval of homestead status, and the Office of the Tax Commissioner and the Board of Tax Assessors may further examine an application as necessary to ensure that all other prerequisites are satisfied for the grant of homestead status under Georgia law.

Tax Parcel No. _____

AFFIDAVIT FOR HOMESTEAD APPLICATIONS PROPERTIES CONVEYED TO A TRUST

STATE OF _____)
)
COUNTY OF _____)

ss.

I, _____ (*full name of affiant*), personally appeared before the undersigned notary public, and under oath or affirmation, I hereby depose and state as follows:

1.

I am eighteen (18) years of age or older and I am competent to make this affidavit. This affidavit is based upon my personal knowledge.

2.

On or about _____ (*date of conveyance*), title to real property located at _____ (*address to property*) was conveyed to the following trust:

_____ (*full legal name of trust*).

3.

I am a(n) _____ (*trustee, beneficiary, or attorney*) who has personal knowledge regarding this trust, including the identities of the persons named as trustees of the trust and the persons named as beneficiaries of the trust.

4.

The following persons are trustees of the trust (*list full names of all trustees below*):

[Affidavit continues on next page.]

Tax Parcel No. _____

5.

The following persons are beneficiaries of the trust (*list full names of all beneficiaries below*):

6.

The following beneficiaries currently reside on the real property identified in Paragraph 2 above (*list all beneficiaries residing on the property below*):

7.

I understand and acknowledge that I make this affidavit for the purpose of examining whether the property named in Paragraph 2 above qualifies for a homestead exemption.

FURTHER AFFIANT SAYETH NAUGHT.

Signature of Affiant

Printed Name of Affiant

SWORN TO AND SUBSCRIBED before me this ____ day of _____,
20_____.

Signature of Notary Public

My commission expires: _____

Seal: