

House Bill 1446 (AS PASSED HOUSE AND SENATE)

By: Representatives Birdsong of the 104<sup>th</sup>, Warren of the 99<sup>th</sup>, Roberts of the 135<sup>th</sup>, Heath of the 18<sup>th</sup>, Heckstall of the 48<sup>th</sup>, Post 3, and others

A BILL TO BE ENTITLED  
AN ACT

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to change certain provisions regarding the disabled veterans homestead exemption; to provide for ad valorem tax exemption for certain motor vehicles owned or leased by certain veterans organizations; to provide for effective dates and applicability; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

Chapter 5 of Title 8 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended in Code Section 48-5-48, relating to the disabled veterans homestead exemption, by striking subsections (b) and (c) and inserting in lieu thereof the following:

"(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, ~~1999~~ 2004, the maximum amount which may be granted to a disabled veteran under the above-stated federal law is ~~\$43,000.00~~ \$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

1 for state, county, municipal, and school purposes. As of January 1, ~~1999~~ 2004, the  
2 maximum amount which may be granted to the unremarried surviving spouse or minor  
3 children of any such disabled veteran under the above-stated federal law is ~~\$43,000.00~~  
4 \$50,000.00. The value of all property in excess of such exemption granted to such  
5 unremarried surviving spouse or minor children shall remain subject to taxation.

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

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

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

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

**SECTION 1A.**

Said chapter is further amended by adding a new Code section immediately following Code Section 48-5-478.2, to be designated Code Section 48-5-478.3, to read as follows:

"48-5-478.3.

(a) As used in this Code section, the term 'veterans organization' means any organization or association chartered by the Congress of the United States which is exempt from federal income taxes but only if such organization is a post or organization of past or present members of the armed forces of the United States organized in the State of Georgia with at least 75 percent of the members of which are past or present members of the armed forces of the United States, and where no part of the net earnings of which inures to the benefit of any private shareholder or individual.

(b) A single motor vehicle owned by or leased to a veterans organization is hereby exempted from all ad valorem taxes for state, county, municipal, and school purposes."

**SECTION 1B.**

(a) Except as otherwise provided in subsection (b) of this section, this Act shall become effective July 1, 2004.

(b) Section 1A of this Act shall become effective on January 1, 2005, and shall be applicable to all taxable years beginning on or after that date.

**SECTION 2.**

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