

House Bill 1076

By: Representatives Jamieson of the 28th, Ray of the 136th, Buckner of the 130th, Reece of the 11th, Kidd of the 115th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to tax exemptions, so as to allow the state-wide homestead exemption
3 for disabled veterans to be received by unremarried surviving spouses on a subsequent
4 homestead; to provide for applicability; to provide for a referendum; to provide for automatic
5 repeal under certain circumstances; to provide for effective dates; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
10 relating to tax exemptions, is amended by striking Code Section 48-5-48, relating to the
11 state-wide homestead exemption for disabled veterans, and inserting in its place a new Code
12 Section 48-5-48 to read as follows:

13 "48-5-48.

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

15 (1) A wartime veteran who was discharged under honorable conditions and who has been
16 adjudicated by the Department of Veterans Affairs of the United States as being totally
17 and permanently disabled and entitled to receive service connected benefits so long as he
18 or she is 100 percent disabled and receiving or entitled to receive benefits for a 100
19 percent service connected disability;

20 (2) An American veteran of any war or armed conflict in which any branch of the armed
21 forces of the United States engaged, whether under United States command or otherwise,
22 and that he or she is disabled due to the loss or loss of use of both lower extremities such
23 as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due
24 to blindness in both eyes, having only light perception, together with the loss or loss of
25 use of one lower extremity; or due to the loss or loss of use of one lower extremity

1 together with residuals of organic disease or injury which so affect the functions of
2 balance or propulsion as to preclude locomotion without resort to a wheelchair;

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

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

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

12 (b) Any disabled veteran as defined in any paragraph of subsection (a) of this Code section
13 who is a citizen and resident of Georgia is granted an exemption of the greater of
14 \$32,500.00 or the maximum amount which may be granted to a disabled veteran under
15 Section 2102 of Title 38 of the United States Code, as amended, on his or her homestead
16 which such veteran owns and actually occupies as a residence and homestead, such
17 exemption being from all ad valorem taxation for state, county, municipal, and school
18 purposes. As of January 1, ~~2004~~ 2006, the maximum amount which may be granted to a
19 disabled veteran under ~~the above-stated federal law~~ Section 2102 of Title 38 of the United
20 States Code, as amended, is \$50,000.00. The value of all property in excess of the
21 exempted amount cited above shall remain subject to taxation. The unremarried surviving
22 spouse or minor children of any such disabled veteran as defined in this Code section shall
23 also be entitled to an exemption of the greater of \$32,500.00 or the maximum amount
24 which may be granted to a disabled veteran under Section 2102 of Title 38 of the United
25 States Code, as amended, on the homestead with respect to which the exemption was
26 granted to such disabled veteran, or any subsequent homestead, so long as the unremarried
27 surviving spouse or minor children continue actually to occupy the home as a residence and
28 homestead, such exemption being from all ad valorem taxation for state, county, municipal,
29 and school purposes. As of January 1, ~~2004~~ 2006, the maximum amount which may be
30 granted to the unremarried surviving spouse or minor children of any such disabled veteran
31 under ~~the above-stated federal law~~ Section 2102 of Title 38 of the United States Code, as
32 amended, is \$50,000.00. The value of all property in excess of such exemption granted to
33 such unremarried surviving spouse or minor children shall remain subject to taxation.

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

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

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

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

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

36 (e) Not more often than once every three years, the county board of tax assessors may
37 require the holder of an exemption granted pursuant to this Code section to substantiate his

1 or her continuing eligibility for the exemption. In no event may the board require more than
2 three doctors' letters to substantiate eligibility.

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

11 SECTION 2.

12 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
13 State shall call and conduct a referendum as provided in this section for the purpose of
14 submitting this Act to the electors of the State of Georgia for approval or rejection. The
15 Secretary of State shall conduct that election on the date of the November, 2006, state-wide
16 general election. The Secretary of State shall issue the call and conduct that election as
17 provided by general law. The Secretary of State shall cause the date and purpose of the
18 election to be published in the official organ of each county in the state once a week for two
19 weeks immediately preceding the date of the referendum. The ballot shall have written
20 thereon the following:

21 "() YES Shall the Act be approved which allows the state-wide homestead
22 exemption for disabled veterans to be received by unremarried surviving
23 () NO spouses on a subsequent homestead?"

24 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
25 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
26 such question are for approval of the Act, then Section 1 of this Act shall become effective
27 on January 1, 2007, and shall apply to all tax years beginning on or after that date. If the Act
28 is not so approved or if the election is not conducted as provided in this section, Section 1
29 of this Act shall not become effective and this Act shall be automatically repealed on the first
30 day of January immediately following that election date.

31 SECTION 3.

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

1 **SECTION 4.**

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