

House Bill 1530

By: Representative Jamieson of the 28<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Stephens County ad valorem taxes for county  
2 purposes for residents of that county who are disabled veterans or their unremarried  
3 surviving spouses, if deceased, on a current or subsequent homestead; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 (a) As used in this Act, the term:

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county  
11 purposes levied by, for, or on behalf of Stephens County, including, but not limited to,  
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

13 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
14 the O.C.G.A., as amended.

15 (b) As used in this section, the term "disabled veteran" means:

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

21 (2) An American veteran of any war or armed conflict in which any branch of the armed  
22 forces of the United States engaged, whether under United States command or otherwise,  
23 and that he or she is disabled due to the loss or loss of use of both lower extremities such  
24 as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due  
25 to blindness in both eyes, having only light perception, together with the loss or loss of  
26 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 (c) Any disabled veteran as defined in any paragraph of subsection (a) of this section who  
13 is a resident of Stephens County is granted an exemption of the greater of \$32,500.00 or the  
14 maximum amount which may be granted to a disabled veteran under Section 2102 of Title  
15 38 of the United States Code, as amended, on his or her homestead which such veteran owns  
16 and actually occupies as a residence and homestead, such exemption being from all ad  
17 valorem taxation for county purposes. As of January 1, 2006, the maximum amount which  
18 may be granted to a disabled veteran under Section 2102 of Title 38 of the United States  
19 Code, as amended, is \$50,000.00. The value of all property in excess of the exempted amount  
20 cited above shall remain subject to taxation. The unremarried surviving spouse or minor  
21 children of any such disabled veteran as defined in this section shall also be entitled to an  
22 exemption of the greater of \$32,500.00 or the maximum amount which may be granted to  
23 a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended, on  
24 the homestead with respect to which the exemption was granted to such disabled veteran, or  
25 any subsequent homestead, so long as the unremarried surviving spouse or minor children  
26 continue actually to occupy the home as a residence and homestead, such exemption being  
27 from all ad valorem taxation for county purposes. As of January 1, 2006, the maximum  
28 amount which may be granted to the unremarried surviving spouse or minor children of any  
29 such disabled veteran under Section 2102 of Title 38 of the United States Code, as amended,  
30 is \$50,000.00. The value of all property in excess of such exemption granted to such  
31 unremarried surviving spouse or minor children shall remain subject to taxation.

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

36 (2) Any disabled veteran qualifying pursuant to paragraph (3) of subsection (a) of this  
37 section for the homestead exemption provided for in this section shall file with the tax

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

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

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

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

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

