

House Bill 633 (AS PASSED HOUSE AND SENATE)

By: Representatives Jerguson of the 22nd, Hill of the 21st, Byrd of the 20th, and Hamilton of the 23rd

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from all City of Woodstock ad valorem taxes for city
2 purposes in the amount of \$100,000.00 of the assessed value of the homestead for certain
3 residents of that city who are disabled veterans or their unremarried surviving spouses, if
4 deceased, on a current or subsequent homestead; to provide for definitions; to specify the
5 terms and conditions of the exemption and the procedures relating thereto; to provide for
6 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

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

11 (1) "Ad valorem taxes for city purposes" means all ad valorem taxes for city purposes
12 levied by, for, or on behalf of the City of Woodstock, including, but not limited to, taxes
13 to retire bonded indebtedness.

14 (2) "Disabled veteran" means:

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

20 (B) An American veteran of any war or armed conflict in which any branch of the
21 armed forces of the United States engaged, whether under United States command or
22 otherwise, who 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;
24 due to blindness in both eyes, having only light perception, together with the loss or
25 loss of use of one lower extremity; or due to the loss or loss of use of one lower
26 extremity together with residuals of organic disease or injury which so affect the

1 functions of balance or propulsion as to preclude locomotion without resort to a
2 wheelchair;

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

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

10 (E) 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 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
13 the O.C.G.A.

14 (b) Any disabled veteran as defined in any subparagraph of paragraph (2) of subsection (a)
15 of this section who is a resident of the City of Woodstock is granted an exemption in the
16 amount of \$100,000.00 on the assessed value on his or her homestead which such veteran
17 owns and actually occupies as a residence and homestead, such exemption being from all ad
18 valorem taxation for city purposes. The value of all property in excess of such exemption
19 granted to such veteran shall remain subject to taxation. The unremarried surviving spouse
20 or minor children of any such disabled veteran as defined in this section shall also be entitled
21 to an exemption in the amount of \$100,000.00 on the assessed value on his or her homestead
22 which such person owns and actually occupies as a residence and homestead, such exemption
23 being from all ad valorem taxation for city purposes. The value of all property in excess of
24 such exemption granted to such unremarried surviving spouse or minor children shall remain
25 subject to taxation.

26 (c)(1) Any disabled veteran qualifying pursuant to subparagraph (a)(2)(A) or (a)(2)(B)
27 of this section for the homestead exemption provided for in this section shall file with the
28 city a letter from the Department of Veterans Affairs or the Department of Veterans
29 Service stating the qualifying disability.

30 (2) Any disabled veteran qualifying pursuant to subparagraph (a)(2)(C) of this section
31 for the homestead exemption provided for in this section shall file with the city a copy
32 of his or her DD Form 214 (discharge papers from his or her military records) along with
33 a letter from a doctor who is licensed to practice medicine in this state stating that he or
34 she is disabled due to loss or loss of use of both lower extremities such as to preclude
35 locomotion without the aid of braces, crutches, canes, or a wheelchair; due to blindness
36 in both eyes, having only light perception, together with the loss or loss of use of one
37 lower extremity; or due to the loss or loss of use of one lower extremity together with

1 residuals of organic disease or injury which so affect the functions of balance or
2 propulsion as to preclude locomotion without resort to a wheelchair. Prior to approval of
3 an exemption, a city employee may require the applicant to provide not more than two
4 additional doctors' letters if the board is in doubt as to the applicant's eligibility for the
5 exemption.

6 (3) Any disabled veteran qualifying pursuant to subparagraph (a)(2)(D) of this section
7 for the homestead exemption provided for in this section shall file with the city a letter
8 from a doctor who is licensed to practice medicine in this state stating the qualifying
9 disability. Prior to approval of an exemption, a city employee, may require the applicant
10 to provide not more than two additional doctors' letters if the board is in doubt as to the
11 applicant's eligibility for the exemption.

12 (4) Any disabled veteran qualifying pursuant to subparagraph (a)(2)(E) of this section
13 for the homestead exemption provided for in this section shall file with the city a letter
14 from the Department of Veterans Affairs or Department of Veterans Service stating the
15 eligibility for such housing assistance.

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

26 (e) Not more often than once every three years, a city employee may require the holder of
27 an exemption granted pursuant to this section to substantiate his or her continuing eligibility
28 for the exemption. In no event may the city require more than three doctors' letters to
29 substantiate eligibility.

30 (f) The exemption granted by this Act shall not apply to or affect any state taxes, county
31 taxes, or county school district taxes for educational purposes. The homestead exemption
32 granted by this Act shall be in addition to, and not in lieu of, any other homestead exemption
33 applicable to City of Woodstock ad valorem taxes for city purposes except that for disabled
34 veterans it shall be the sole homestead exemption applicable to City of Woodstock ad
35 valorem taxes for city purposes.

36 (g) The exemption granted by this Act shall apply to all taxable years beginning on or after
37 January 1, 2008.

