

House Bill 247

By: Representatives Thomas of the 100th, Talton of the 145th, Collins of the 27th, Yates of the 73rd, Murphy of the 120th, 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 exemptions from ad valorem taxation, so as to change provisions
3 relating to homestead exemptions for disabled veterans; to grant a new exemption for any
4 veteran with a total or partial service connected permanent disability; to provide that the
5 percentage of the homestead exempted shall be the same as the percentage of disability; to
6 provide for continuation of the exemption for an unremarried surviving spouse or minor
7 children; to provide for the preservation of previously granted exemptions; to provide for
8 related matters; to provide for a referendum election to determine the effectiveness of the
9 foregoing; to provide for effective dates and automatic repeal; to repeal conflicting laws; and
10 for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
14 relating to exemptions from ad valorem taxation, is amended by revising Code Section
15 48-5-48, relating to homestead exemptions for disabled veterans, as follows:

16 "48-5-48.

17 (a) As used in this Code section, the term 'disabled veteran' means: ~~(1) A wartime a~~
18 ~~veteran who was discharged under honorable conditions and who has been adjudicated by~~
19 ~~the Department of Veterans Affairs of the United States as being totally or partially and~~
20 ~~permanently disabled and entitled to receive service connected benefits so long as he or~~
21 ~~she is 100 percent disabled and receiving or entitled to receive benefits for a 100 percent~~
22 ~~service connected disability;.~~

23 ~~(2) An American veteran of any war or armed conflict in which any branch of the armed~~
24 ~~forces of the United States engaged, whether under United States command or otherwise,~~
25 ~~and that he or she is disabled due to the loss or loss of use of both lower extremities such~~
26 ~~as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair, due~~

27 ~~to blindness in both eyes, having only light perception, together with the loss or loss of~~
28 ~~use of one lower extremity; or due to the loss or loss of use of one lower extremity~~
29 ~~together with residuals of organic disease or injury which so affect the functions of~~
30 ~~balance or propulsion as to preclude locomotion without resort to a wheelchair;~~

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

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

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

40 (b) Any disabled veteran as defined in any paragraph of subsection (a) of this Code section
41 who is a citizen and resident of Georgia is granted an exemption of the greater of
42 \$32,500.00 or the maximum amount which may be granted to a disabled veteran under
43 Section 2102 of Title 38 of the United States Code, as amended; on his or her homestead
44 which such veteran owns and actually occupies as a residence and homestead, such
45 exemption being from all ad valorem taxation for state, county, municipal, and school
46 purposes. The exemption shall be in the amount of a percentage of the assessed value of
47 the homestead which is equal to the percentage of the veteran's permanent, service
48 connected disability as determined by the United States Department of Veterans Affairs.
49 ~~As of January 1, 2004, the maximum amount which may be granted to a disabled veteran~~
50 ~~under the above-stated federal law is \$50,000.00. The value of all property in excess of the~~
51 ~~exempted amount cited above shall remain subject to taxation. The unremarried surviving~~
52 ~~spouse or minor children of any such disabled veteran as defined in this Code section shall~~
53 ~~also be entitled to an exemption of the greater of \$32,500.00 or the maximum amount~~
54 ~~which may be granted to a disabled veteran under Section 2102 of Title 38 of the United~~
55 ~~States Code, as amended, same percentage on the homestead so long as the unremarried~~
56 ~~surviving spouse or minor children continue actually to occupy the home as a residence and~~
57 ~~homestead, such exemption being from all ad valorem taxation for state, county, municipal,~~
58 ~~and school purposes. As of January 1, 2004, the maximum amount which may be granted~~
59 ~~to the unremarried surviving spouse or minor children of any such disabled veteran under~~
60 ~~the above-stated federal law is \$50,000.00. The value of all property in excess of such~~
61 ~~exemption granted to such unremarried surviving spouse or minor children shall remain~~
62 ~~subject to taxation.~~

63 ~~(c)(1)~~ Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection (a)
 64 of this Code section for the homestead exemption provided for in this Code section shall
 65 file with the tax commissioner or tax receiver a letter from the Department of Veterans
 66 Affairs or the Department of Veterans Service stating the qualifying disability and a copy
 67 of his or her honorable discharge.

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

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

88 ~~(4)~~ Any disabled veteran qualifying pursuant to paragraph (5) of subsection (a) of this
 89 Code section for the homestead exemption provided for in this Code section shall file
 90 with the tax commissioner or tax receiver a letter from the Department of Veterans
 91 Affairs or the Department of Veterans Service stating the eligibility for such housing
 92 assistance.

93 (d) Each disabled veteran shall file for the exemption only once in the county of his or her
 94 residence. Once filed, the exemption shall automatically be renewed from year to year;
 95 ~~except as provided in subsection (e) of this Code section~~. Such exemption shall be extended
 96 to the unmarried surviving spouse or minor children at the time of his or her death so
 97 long as they continue to occupy the home as a residence and homestead. In the event a
 98 disabled veteran who would otherwise be entitled to the exemption dies or becomes
 99 incapacitated to the extent that he or she cannot personally file for such exemption, the

100 spouse, the unremarried surviving spouse, or the minor children at the time of the disabled
 101 veteran's death may file for the exemption and such exemption may be granted as if the
 102 disabled veteran had made personal application therefor.

103 (e) In the event that this Code section as it exists on and after January 1, 2011, provides
 104 a lesser homestead exemption for any taxpayer than was provided for such taxpayer under
 105 this Code section as it existed prior to that date, the taxpayer shall continue to be entitled
 106 to the prior law homestead exemption so long as he or she continues to occupy the home
 107 as a residence and homestead.

108 (f) The exemption provided for in this Code section shall be in addition to and not in lieu
 109 of any other exemption granted by law.

110 ~~(e) Not more often than once every three years, the county board of tax assessors may~~
 111 ~~require the holder of an exemption granted pursuant to this Code section to substantiate his~~
 112 ~~continuing eligibility for the exemption. In no event may the board require more than three~~
 113 ~~doctors' letters to substantiate eligibility.~~

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

122 SECTION 2.

123 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the Secretary of
 124 State shall call and conduct an election as provided in this section for the purpose of
 125 submitting this Act to the electors of the State of Georgia for approval or rejection. The
 126 Secretary of State shall conduct that election on the date of the November, 2010, state-wide
 127 general election. The Secretary of State shall issue the call and conduct that special election
 128 as provided by general law. The Secretary of State shall cause the date and purpose of the
 129 special election to be published in the official organ of each county in the state once a week
 130 for two weeks immediately preceding the date of the referendum. The ballot shall have
 131 written thereon the following:

132 "() YES Shall the Act be approved which grants to disabled veterans a homestead
 133 () NO exemption proportional to the percentage of their disability?"

134 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 135 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

136 such question are for approval of the Act, then Section 1 of this Act shall become effective
137 on January 1, 2011, and shall apply to all taxable years beginning on or after that date. If
138 Section 1 of this Act is not so approved or if the election is not conducted as provided in this
139 section, Section 1 of this Act shall not become effective and this Act shall be automatically
140 repealed on the first day of January immediately following that election date.

141 **SECTION 3.**

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

144 **SECTION 4.**

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