

House Bill 52

By: Representatives Rice of the 139<sup>th</sup>, O'Steen of the 169<sup>th</sup>, Reeves of the 99<sup>th</sup>, Cannon of the 172<sup>nd</sup>, and Bonner of the 73<sup>rd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to  
2 homestead exemption by qualified disabled veteran, filing requirements, periodic  
3 substantiation of eligibility, persons eligible without application, and retroactive award, so  
4 as to extend a homestead exemption for unremarried surviving spouses or minor children of  
5 a disabled veteran to include any future homestead; to clarify language; to provide for related  
6 matters; to provide for compliance with constitutional requirements; to provide for a  
7 referendum, effective dates, and automatic repeal; to provide for applicability; to repeal  
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 Code Section 48-5-48 of the Official Code of Georgia Annotated, relating to homestead  
12 exemption by qualified disabled veteran, filing requirements, periodic substantiation of  
13 eligibility, persons eligible without application, and retroactive award, is amended by  
14 revising subsections (b) and (d) and paragraph (1) of subsection (g) and repealing subsection  
15 (b.1) as follows:

H. B. 52

16 ~~“(b)(1) Each~~ Any disabled veteran as defined in any paragraph of subsection (a) of this  
17 ~~Code section who is a citizen and resident of Georgia~~ is granted an exemption of the  
18 greater of \$32,500.00 or the maximum amount which may be granted to a disabled  
19 veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or  
20 her homestead which such veteran owns and ~~actually~~ occupies as a residence and  
21 homestead, such exemption being from all ad valorem taxation for state, county,  
22 municipal, and school purposes. ~~As of January 1, 2004, the maximum amount which~~  
23 ~~may be granted to a disabled veteran under the above-stated federal law is \$50,000.00.~~  
24 ~~The value of all property in excess of the exempted amount cited above shall remain~~  
25 ~~subject to taxation.~~

26 (2) The unremarried surviving spouse or minor children of any such disabled veteran as  
27 defined in this Code section entitled to an exemption pursuant to paragraph (1) of this  
28 subsection shall also be entitled to an exemption of the greater of \$32,500.00 or the  
29 maximum amount which may be granted to a disabled veteran under Section 2102 of  
30 Title 38 of the United States Code, as amended, on the a homestead so long as the  
31 unremarried surviving spouse or minor children continue actually to own and occupy the  
32 such home as a residence and homestead, such exemption being from all ad valorem  
33 taxation for state, county, municipal, and school purposes. As of January 1, 2004, the  
34 maximum amount which may be granted to the unremarried surviving spouse or minor  
35 children of any such disabled veteran under the above-stated federal law is \$50,000.00.

36 (3) The value of all property in excess of such an exemption granted to such unremarried  
37 surviving spouse or minor children pursuant to this Code section shall remain subject to  
38 taxation.

39 (4) In no event shall more than one person be allowed a homestead exemption under this  
40 Code section on the basis of any one disabled veteran.”

41 ~~“(d)(1) Each disabled veteran shall file for the exemption only once~~ in the county of his  
42 ~~or her residence. Once filed, the exemption shall automatically be renewed from year to~~

43 year, except as provided in subsection (e) of this Code section. Such exemption shall be  
44 extended to ~~the~~ such disabled veteran's unremarried surviving spouse or minor children  
45 ~~at the time of his~~ on the death of such disabled veteran so long as ~~they~~ such unremarried  
46 surviving spouse or minor children continue to own and occupy the home as a residence  
47 and homestead. ~~In the event~~ If a disabled veteran who ~~would otherwise be~~ is entitled to  
48 ~~the~~ an exemption pursuant to this Code section dies or becomes incapacitated ~~to the~~  
49 ~~extent that he or she~~ and cannot personally file for such exemption, ~~the~~ such disabled  
50 veteran's spouse, ~~the~~ unremarried surviving spouse, or ~~the~~ minor children ~~at the time of~~  
51 ~~the disabled veteran's death~~ may file for the exemption, and such exemption may shall  
52 be granted as if the disabled veteran had made personal application therefor.

53 (2) If the unremarried surviving spouse or minor children, who are entitled to the  
54 exemption granted under paragraph (2) of subsection (b) of this Code section, own and  
55 occupy a new homestead, such unremarried surviving spouse or minor children shall file  
56 for the exemption in the county containing the new homestead. Once filed, the  
57 exemption shall be renewed from year to year automatically, except as provided in  
58 subsection (e) of this Code section."

59 "(g)(1) If a disabled veteran receives a final determination of disability from the United  
60 States Department of Veterans Affairs containing a retroactive period of eligibility, such  
61 disabled veteran or his or her surviving unremarried spouse or minor children shall be  
62 entitled to a refund of the ad valorem taxes paid during such period in the amount that he  
63 or she or his or her surviving unremarried spouse or minor children would have ~~otherwise~~  
64 been exempt from ~~such taxes~~ paying pursuant to this Code section, provided that the  
65 refund shall only be for the three tax years preceding his or her or his or her surviving  
66 unremarried spouse's or minor children's application for the homestead exemption  
67 permitted by this Code section."

68

**SECTION 2.**

69 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the  
70 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
71 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

72

**SECTION 3.**

73 The Secretary of State shall call and conduct an election as provided in this section for the  
74 purpose of submitting this Act to the electors of the entire state for approval or rejection. The  
75 Secretary of State shall conduct such election on the Tuesday after the first Monday in  
76 November, 2026, and shall issue the call and conduct such election as provided by general  
77 law. The Secretary of State shall cause the date and purpose of the election to be published  
78 once a week for two weeks immediately preceding the date thereof in the official organ of  
79 each county in the state. The ballot shall have written or printed thereon the words:

80 "( ) YES Do you approve the Act that extends a homestead exemption for qualified  
81 ( ) NO disabled veterans to their surviving spouses or minor children?"

82 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
83 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
84 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
85 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
86 as provided in this section, Section 1 of this Act shall not become effective and this Act shall  
87 be automatically repealed on the first day of January immediately following such election  
88 date. It shall be the duty of each county election superintendent to certify the results thereof  
89 to the Secretary of State.

90 **SECTION 4.**

91 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon  
92 its approval by the Governor or upon its becoming law without such approval and shall be  
93 applicable to all taxable years beginning on or after January 1, 2027.

94 **SECTION 5.**

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