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SECTION 2.

14 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
15 relating to property tax exemptions, is amended in Code Section 48-5-48, relating to
16 homestead exemption for qualified disabled veterans, by revising subsection (b) as follows:

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

27 ~~(2) The unremarried surviving spouse or minor children of any such a disabled veteran~~
28 ~~as defined in this Code section shall also be entitled to an exemption of the greater~~
29 ~~of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under~~
30 ~~Section 2102 of Title 38 of the United States Code, as amended, on the homestead so~~
31 ~~long as the unremarried surviving spouse or minor children continue actually to occupy~~
32 ~~the 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 ~~The value of all property in excess of such exemption granted to such unremarried~~
37 ~~surviving spouse or minor children shall remain subject to taxation."~~

38

SECTION 3.

39 Said part is further amended by adding two new Code sections to read as follows:

40 "48-5-48.8.

41 (a) As used in this Code section, the term 'partially disabled veteran' means any veteran
42 who is a citizen and a resident of this state, who was discharged under honorable
43 conditions, and who has been adjudicated by the United States Department of Veterans
44 Affairs as having a service related disability that renders such veteran partially disabled.

45 (b) Each partially disabled veteran is granted an exemption on his or her homestead which
46 such veteran owns and occupies as a residence and homestead in an amount equal to the
47 percentage of such veteran's disability multiplied by the assessed value of the homestead.

48 (c)(1) An exemption allowed pursuant to this Code section shall be from all ad valorem
49 taxation for state, county, municipal, and educational purposes.

50 (2) An exemption allowed pursuant to this Code section shall be in addition to, and not
51 in lieu of, any other homestead exemption available to such partially disabled veteran,
52 provided that no person shall be eligible for multiple exemptions allowed under this Code
53 section, or for both the exemption allowed by this Code section and the exemption
54 allowed by Code Section 48-5-48 simultaneously.

55 (3) The value of all property in excess of the exempted amount provided for in this Code
56 section or otherwise exempted shall remain subject to taxation.

57 (d) A partially disabled veteran seeking the homestead exemption provided for in this
58 Code section shall file with the tax commissioner or tax receiver a letter from the United
59 States Department of Veterans Affairs stating the qualifying disability and disability rating.

60 (e) A partially disabled veteran shall file for the homestead exemption provided for in this
61 Code section only once in the county of his or her residence. Once filed, the exemption
62 shall automatically be renewed from year to year, except as provided in subsection (f) of
63 this Code section.

64 (f)(1) It shall be the duty of any person allowed an exemption under this Code section
65 to notify the tax commissioner or tax receiver of the county of his or her residence in the
66 event that such person for any reason becomes ineligible for such exemption or if such
67 person has a reduction in disability rating as determined by the United States Department
68 of Veterans Affairs.

69 (2) Not more often than once every three years, the county board of tax assessors may
70 require the holder of an exemption allowed pursuant to this Code section to substantiate
71 his or her continuing eligibility for such exemption.

72 48-5-48.9.

73 (a) As used in this Code section, the term:

74 (1) 'Partially disabled first responder' means a law enforcement officer, firefighter, or
75 publicly employed emergency medical technician who has received workers'
76 compensation benefits in this state due to a partial permanent disability suffered in the
77 line of duty.

78 (2) 'Totally disabled first responder' means a law enforcement officer, firefighter, or
79 publicly employed emergency medical technician who has received workers'
80 compensation benefits in this state due to a total permanent disability suffered in the line
81 of duty.

82 (b) Each totally disabled first responder is granted an exemption on his or her homestead
83 which he or she owns and occupies as a residence and homestead in the full amount of the
84 assessed value of the homestead.

85 (c) Each partially disabled first responder is granted an exemption on his or her homestead
86 which he or she owns and occupies as a residence and homestead in an amount equal to 50
87 percent of the assessed value of the homestead.

88 (d)(1) An exemption allowed pursuant to this Code section shall be from all ad valorem
89 taxation for state, county, municipal, and educational purposes.

90 (2) An exemption allowed pursuant to this Code section shall be in addition to, and not
91 in lieu of, any other homestead exemption available to the totally disabled first responder
92 or partially disabled first responder, provided that no person shall be eligible for multiple
93 exemptions allowed under this Code section, or for both the exemption allowed by this
94 Code section and the exemption allowed by Code Section 48-5-48 simultaneously.

95 (3) The value of all property in excess of the exempted amount provided for in this Code
96 section or otherwise exempted shall remain subject to taxation.

97 (e) A totally disabled first responder or partially disabled first responder seeking a
98 homestead exemption provided for in this Code section shall file with the tax commissioner
99 or tax receiver written verification from the State Board of Workers' Compensation that
100 such first responder has received workers' compensation benefits as a result of a service
101 connected total permanent disability or a service connected partial permanent disability.

102 (f) A totally disabled first responder or partially disabled first responder shall file for the
103 homestead exemption provided for in this Code section only once in the county of his or
104 her residence. Once filed, the exemption shall automatically be renewed from year to year,
105 except as provided in subsection (g) of this Code section.

106 (g)(1) It shall be the duty of any person allowed an exemption under this Code section
107 to notify the tax commissioner or tax receiver of the county of his or her residence in the
108 event that such person for any reason becomes ineligible for such exemption.

109 (2) Not more often than once every three years, the county board of tax assessors may
110 require the holder of an exemption allowed pursuant to this Code section to substantiate
111 his or her continuing eligibility for such exemption."

112 **SECTION 4.**

113 In accordance with the requirements of Article VII, Section II of the Constitution of the State
114 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
115 vote in both the Senate and the House of Representatives.

116

SECTION 5.

117 The Secretary of State shall call and conduct an election as provided in this section for the
 118 purpose of submitting this Act to the electors of the entire state for approval or rejection. The
 119 Secretary of State shall conduct such election no later than the Tuesday next following the
 120 first Monday in November, 2026, and shall issue the call and conduct such election as
 121 provided by general law. The Secretary of State shall cause the date and purpose of the
 122 election to be published once a week for two weeks immediately preceding the date thereof
 123 in the official organ of each county in the state. The ballot shall have written or printed
 124 thereon the words:

125 "() YES Shall the Act be approved which increases a homestead exemption from
 126 () NO property taxes for totally disabled veterans and creates new homestead
 127 exemptions for partially disabled veterans and partially or totally disabled
 128 first responders?"

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

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SECTION 6.

138 Except as otherwise provided in Section 5 of this Act, this Act shall become effective upon
 139 its approval by the Governor or upon its becoming law without such approval.

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SECTION 7.

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