

Senate Bill 167

By: Senators Hill of the 6th, Dugan of the 30th, Hill of the 4th, Williams of the 27th, Harbison of the 15th 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 of property, so as to revise the
3 amount of the homestead exemption allowable for disabled veterans and certain relatives; to
4 provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

7 Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
8 relating to exemptions from ad valorem taxation of property, is amended by revising Code
9 Section 48-5-48, relating to homestead exemption by qualified disabled veterans, filing
10 requirements, periodic substantiation of eligibility, and persons eligible without application,
11 as follows:

12 "48-5-48.

13 (a) As used in this Code section, the term 'disabled veteran' means:

14 (1) Any veteran who is a citizen and a resident of this state, who was discharged under
15 honorable conditions, and who has been adjudicated by the United States Department of
16 Veterans Affairs as having a service related disability that renders such veteran as being
17 100 percent totally disabled or as being less than 100 percent totally disabled but is
18 compensated at the 100 percent level due to individual unemployability or is entitled to
19 receive a statutory award from the United States Department of Veterans Affairs for:

20 (A) Loss or permanent loss of use of one or both feet;

21 (B) Loss or permanent loss of use of one or both hands;

22 (C) Loss of sight in one or both eyes; or

23 (D) Permanent impairment of vision of both eyes of the following status: central visual
24 acuity of 20/200 or less in the better eye, with corrective glasses, or central visual acuity
25 of more than 20/200 if there is a field defect in which the peripheral field has contracted

26 to such an extent that the widest diameter of visual field subtends on angular distance
27 no greater than 20 degrees in the better eye;

28 (2) An American veteran of any war or armed conflict in which any branch of the armed
29 forces of the United States engaged, whether under United States command or otherwise,
30 and that he or she is disabled due to the loss or loss of use of both lower extremities such
31 as to preclude locomotion without the aid of braces, crutches, canes, or a wheelchair; due
32 to blindness in both eyes, having only light perception, together with the loss or loss of
33 use of one lower extremity; or due to the loss or loss of use of one lower extremity
34 together with residuals of organic disease or injury which so affect the functions of
35 balance or propulsion as to preclude locomotion without resort to a wheelchair;

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

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

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

45 (b)(1) Any disabled veteran ~~as defined in any paragraph of subsection (a) of this Code~~
46 ~~section~~ who is a citizen and resident of Georgia is granted an exemption of the greater of
47 ~~\$32,500.00~~ \$77,300.00 or the maximum amount which may be granted to a disabled
48 veteran under Section 2102 of Title 38 of the United States Code, as amended, on his or
49 her homestead which such veteran owns and actually occupies as a residence and
50 homestead, such exemption being from all ad valorem taxation for state, county,
51 municipal, and school purposes. ~~As of January 1, 2004, the maximum amount which~~
52 ~~may be granted to a disabled veteran under the above-stated federal law is \$50,000.00.~~
53 The value of all property in excess of the exempted amount cited above in this paragraph
54 shall remain subject to taxation.

55 (2) The unremarried surviving spouse or minor children of any such disabled veteran ~~as~~
56 ~~defined in this Code section~~ shall also be entitled to an exemption of the greater of
57 ~~\$32,500.00~~ \$77,300.00 or the maximum amount which may be granted to a disabled
58 veteran under Section 2102 of Title 38 of the United States Code, as amended, on the
59 homestead so long as the unremarried surviving spouse or minor children continue
60 actually to occupy the home as a residence and homestead, such exemption being from
61 all ad valorem taxation for state, county, municipal, and school purposes. ~~As of January~~
62 ~~1, 2004, the maximum amount which may be granted to the unremarried surviving spouse~~

63 ~~or minor children of any such disabled veteran under the above-stated federal law is~~
 64 ~~\$50,000.00.~~ The value of all property in excess of such exemption granted to such
 65 unremarried surviving spouse or minor children shall remain subject to taxation.

66 (b.1) The unremarried surviving spouse or minor children of any disabled veteran shall
 67 ~~also~~ be entitled to an exemption of the greater of ~~\$32,500.00~~ \$77,300.00 or the maximum
 68 amount ~~on a~~ which may be granted to a disabled veteran under Section 2102 of Title 38 of
 69 the United States Code, as amended, on his or her homestead, or any subsequent homestead
 70 within the same county, where such spouse or minor children continue to occupy the home
 71 as a homestead, such exemption being from ad valorem taxation for state, county,
 72 municipal, and school purposes.

73 (b.2) If a disabled veteran actually occupies a home as his or her legal residence that one
 74 of his or her children actually occupies as a homestead, such child shall be entitled to an
 75 exemption from ad valorem taxation on such homestead for state, county, municipal, and
 76 school purposes in the amount of the greater of \$77,300.00 or the maximum amount which
 77 may be granted to a disabled veteran under Section 2102 of Title 38 of the United States
 78 Code, as amended.

79 (c)(1) Any disabled veteran qualifying pursuant to paragraph (1) or (2) of subsection (a)
 80 of this Code section for the homestead exemption provided for in this Code section shall
 81 file with the tax commissioner or tax receiver a letter from the Department of Veterans
 82 Affairs or the Department of Veterans Service stating the qualifying disability.

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

96 (3) Any disabled veteran qualifying pursuant to paragraph (4) of subsection (a) of this
 97 Code section for the homestead exemption provided for in this Code section shall file
 98 with the tax commissioner or tax receiver a letter from a doctor who is licensed to
 99 practice medicine in this state stating the qualifying disability. Prior to approval of an

100 exemption, a county board of tax assessors may require the applicant to provide not more
101 than two additional doctors' letters if the board is in doubt as to the applicant's eligibility
102 for the exemption.

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

108 (d) Each disabled veteran shall file for the exemption only once in the county of his or her
109 residence. Once filed, the exemption shall automatically be renewed from year to year,
110 except as provided in subsection (e) of this Code section. Such exemption shall be
111 extended to the unremarried surviving spouse or minor children at the time of ~~his~~ such
112 disabled veteran's death so long as they continue to occupy the home as a residence and
113 homestead. In the event a disabled veteran who would otherwise be entitled to the
114 exemption dies or becomes incapacitated to the extent that he or she cannot personally file
115 for such exemption, the spouse, the unremarried surviving spouse, or the ~~minor~~ children
116 ~~at the time of the disabled veteran's death~~ of such veteran may file for the exemption and
117 such exemption may be granted as if the disabled veteran had made personal application
118 therefor.

119 (e) Not more often than once every three years, the county board of tax assessors may
120 require the holder of an exemption granted pursuant to this Code section to substantiate his
121 or her continuing eligibility for the exemption. In no event may the board require more
122 than three doctors' letters to substantiate such eligibility.

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

131 **SECTION 2.**

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