



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

February 17, 2025

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C State Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
Senate Bill 129 (LC 50 1059)

Dear Chairman Hufstetler:

The bill would increase the homestead exemption for a disabled veteran to the full assessed value of the homestead, while a partially disabled veteran would receive an exemption equal to the percentage of the veteran's disability multiplied by the assessed value of the homestead. The bill would also grant additional homestead exemptions to disabled first responders: totally disabled first responders would receive an exemption in the full amount of the assessed value while partially disabled first responders would receive a 50% exemption. The Department of Administrative Services (DOAS) would provide a letter certifying disability for first responders.

The bill would have no fiscal impact on the state. No state revenue is generated from ad valorem taxes on homesteads. In addition, DOAS would be able to provide the required letters to first responders with existing resources.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt