

House Bill 771 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Tarvin of the 2nd, and Ridley of the 6th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from City of Cohutta ad valorem taxes for
2 municipal purposes in the amount of \$100,000.00 for each resident of the City of Cohutta
3 who is 70 years of age or older; to provide for definitions; to specify the terms and conditions
4 of the exemption and the procedures relating thereto; to provide for applicability; to provide
5 for related matters; to provide for compliance with constitutional requirements; to provide
6 for a referendum, effective dates, and automatic repeal, mandatory execution of election, and
7 judicial remedies regarding failure to comply; to repeal conflicting laws; and for other
8 purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Property taxes for city purposes" means all ad valorem taxes for municipal purposes
13 levied by, for, or on behalf of the City of Cohutta, but excluding any ad valorem taxes to
14 pay interest on and to retire municipal bonded indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended.

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17 (b) Each resident of the City of Cohutta who is 70 years of age or older is granted an
18 exemption on that person's homestead from City of Cohutta ad valorem taxes for municipal
19 purposes in the amount of \$100,000.00 of the assessed value of that homestead. The value
20 of that property in excess of such exempted amount shall remain subject to taxation.

21 (c) The surviving spouse of the person who has been granted the exemption provided for in
22 subsection (b) of this section shall continue to receive such exemption, so long as that
23 surviving spouse continues to occupy the home as a residence and homestead.

24 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
25 section unless the person or person's agent files an application with the governing authority,
26 or its designee, of the City of Cohutta giving such information relative to receiving such
27 exemption as will enable the governing authority, or its designee, to make a determination
28 regarding the initial and continuing eligibility of such owner for such exemption. The
29 governing authority, or its designee, of the City of Cohutta shall provide application forms
30 for this purpose.

31 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
32 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
33 so long as the owner occupies the residence as a homestead. After a person has filed the
34 proper application as provided in subsection (d) of this section, it shall not be necessary to
35 make application thereafter for any year and the exemption shall continue to be allowed to
36 such person. It shall be the duty of any person granted the homestead exemption under
37 subsection (b) of this section to notify the governing authority, or its designee, of the
38 municipality in the event that person for any reason becomes ineligible for that exemption.

39 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state
40 ad valorem taxes, county or independent school district ad valorem taxes for educational
41 purposes, or county ad valorem taxes for county purposes. The homestead exemption
42 granted by subsection (b) of this section shall be in lieu of and not in addition to any other
43 homestead exemption applicable to property taxes for city purposes.

44 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
 45 beginning on or after the first day of January of the year immediately following the approval
 46 of this exemption by the voters as provided for in Section 3 of this Act.

47 **SECTION 2.**

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

51 **SECTION 3.**

52 The municipal election superintendent of the City of Cohutta shall call and conduct an
 53 election as provided in this section for the purpose of submitting this Act to the electors of
 54 the City of Cohutta for approval or rejection. The municipal election superintendent shall
 55 conduct that election in concurrence with the municipal general election in November, 2023.
 56 The municipal election superintendent shall cause the date and purpose of the election to be
 57 published once a week for two weeks immediately preceding the date thereof in the official
 58 organ of the City of Cohutta. The ballot shall have written or printed thereon the words:

59 "() YES Shall the Act be approved which provides a new homestead exemption from
 60 City of Cohutta ad valorem taxes for municipal purposes in the amount of
 61 () NO \$100,000.00 of the assessed value of the homestead for each resident of that
 62 city who is 70 years of age or older?"

63 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 64 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 65 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 66 force and effect on the first day of January of the year immediately following the approval
 67 of this exemption by the voters as provided in this section. If the Act is not so approved or
 68 if the election is not conducted as provided in this section, Section 1 of this Act shall not

69 become effective, and this Act shall be automatically repealed on January 1, 2024. The
70 expense of such election shall be borne by the City of Cohutta. It shall be the municipal
71 election superintendent's duty to certify the result thereof to the Secretary of State. The
72 provisions of this section shall be mandatory upon the municipal election superintendent and
73 are not intended as directory. If the municipal election superintendent fails or refuses to
74 comply with this section, any elector of the City of Cohutta may apply for a writ of
75 mandamus to compel the municipal election superintendent to perform his or her duties
76 under this section. If the court finds that the municipal election superintendent has not
77 complied with this section, the court shall fashion appropriate relief requiring the municipal
78 election superintendent to call and conduct such election on the date required by this section
79 or on the next date authorized for special elections provided for in Code Section 21-2-540
80 of the O.C.G.A.

81 **SECTION 4.**

82 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
83 its approval by the Governor or upon its becoming law without such approval.

84 **SECTION 5.**

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