

House Bill 854 (AS PASSED HOUSE AND SENATE)

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

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide for a new homestead exemption from City of Cohutta ad
2 valorem taxes for municipal purposes in the amount of \$100,000.00 for each resident of the
3 City of Cohutta who is 70 years of age or older, approved May 3, 2023 (Ga. L. 2023, p.
4 4375), so as to increase the exemption amount to \$325,000.00 of the assessed value of the
5 homestead; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act to provide for a new homestead exemption from City of Cohutta ad valorem taxes
12 for municipal purposes in the amount of \$100,000.00 for each resident of the City of Cohutta
13 who is 70 years of age or older, approved May 3, 2023 (Ga. L. 2023, p. 4375), is amended
14 by revising subsection (b) of Section 1 as follows:

15 "(b) Each resident of the City of Cohutta who is 70 years of age or older is granted an
16 exemption on that person's homestead from City of Cohutta ad valorem taxes for municipal

purposes in the amount of \$325,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation."

SECTION 2.

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

SECTION 3.

The municipal election superintendent of the City of Cohutta shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Cohutta for approval or rejection. The municipal election superintendent shall conduct that election in concurrence with the municipal general election in November, 2025. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Whitfield County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act which provides a new homestead exemption from City of Cohutta ad valorem taxes for municipal purposes in the amount of
() NO \$100,000.00 of the assessed value of the homestead for each resident of that city who is 70 years of age or older be amended so as to raise the exemption amount to \$325,000.00?"

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

become effective, and this Act shall be automatically repealed on January 1, 2026. The expense of such election shall be borne by the City of Cohutta. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the municipal election superintendent and are not intended as directory. If the municipal election superintendent fails or refuses to comply with this section, any elector of the City of Cohutta may apply for a writ of mandamus to compel the municipal election superintendent to perform his or her duties under this section. If the court finds that the municipal election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the municipal election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

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

SECTION 5.

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