

House Bill 859 (AS PASSED HOUSE AND SENATE)

By: Representatives Gambill of the 15th and Scoggins of the 14th

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from certain City of Cartersville ad
2 valorem taxes for educational purposes in the amount of \$28,000.00 of the assessed value of
3 the homestead for each resident of the city who is 65 years of age or older or totally disabled,
4 approved March 29, 1995 (Ga. L. 1995, p. 3950), as amended, so as to provide a homestead
5 exemption from City of Cartersville independent school district ad valorem taxes for
6 educational purposes in the amount of \$60,000.00 of the assessed value of the homestead for
7 residents who are between 65 and 69 years of age or totally disabled; to provide a homestead
8 exemption from City of Cartersville independent school district ad valorem taxes for
9 educational purposes in the amount of \$80,000.00 of the assessed value of the homestead for
10 residents who are between 70 and 74 years old; to provide a homestead exemption from City
11 of Cartersville independent school district ad valorem taxes for educational purposes in the
12 amount of \$100,000.00 of the assessed value of the homestead for residents who are between
13 75 and 79 years old; to provide a homestead exemption from City of Cartersville independent
14 school district ad valorem taxes for educational purposes in the amount of \$200,000.00 for
15 residents who are 80 years old or over; to provide that such exemptions shall only apply to
16 taxable years 2028 through 2032; to provide a sunset date; to provide for applicability; to
17 provide for compliance with constitutional requirements; to provide for a referendum,
18 effective dates, automatic repeal, mandatory execution of election, and judicial remedies

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19 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for
20 other purposes.

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

22 **SECTION 1.**

23 An Act to provide a homestead exemption from certain City of Cartersville ad valorem taxes
24 for educational purposes in the amount of \$28,000.00 of the assessed value of the homestead
25 for each resident of the city who is 65 years of age or older or totally disabled, approved
26 March 29, 1995 (Ga. L. 1995, p. 3950), as amended, is amended by revising Section 2 as
27 follows:

28 "SECTION 2.

29 (a) Each resident of the City of Cartersville who is between 65 and 69 years of age or who
30 is totally disabled on the first day of January of a taxable year is granted an exemption on
31 that person's homestead from all City of Cartersville ad valorem taxes for educational
32 purposes in the amount of \$60,000.00 of the assessed value of that homestead for that
33 taxable year.

34 (b) Each resident of the City of Cartersville who is between 70 and 74 years of age on the
35 first day of January of a taxable year is granted an exemption on that person's homestead
36 from all City of Cartersville ad valorem taxes for educational purposes in the amount of
37 \$80,000.00 of the assessed value of that homestead for that taxable year.

38 (c) Each resident of the City of Cartersville who is between 75 and 79 years of age on the
39 first day of January of a taxable year is granted an exemption on that person's homestead
40 from all City of Cartersville ad valorem taxes for educational purposes in the amount
41 of \$100,000.00 of the assessed value of that homestead for that taxable year.

42 (d) Each resident of the City of Cartersville who is 80 years of age or older on the first day
43 of January of a taxable year is granted an exemption on that person's homestead from all
44 City of Cartersville ad valorem taxes for educational purposes in the amount
45 of \$200,000.00 of the assessed value of that homestead for that taxable year.

46 (e) This Act shall be automatically repealed on December 31, 2032."

47 **SECTION 2.**

48 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) 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 Cartersville 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 Cartersville independent school district for approval or rejection. The municipal
55 election superintendent shall conduct that election on the Tuesday after the first Monday in
56 November, 2026, and shall issue the call and conduct that election as provided by general
57 law. The municipal election superintendent shall cause the date and purpose of the election
58 to be published once a week for two weeks immediately preceding the date thereof in the
59 official organ of Bartow County. The ballot shall have written or printed thereon the words:

60 "() YES Shall the Act be approved which changes the homestead exemption from
61 () NO City of Cartersville independent school district ad valorem taxes for
62 educational purposes for tax years 2028, 2029, 2030, 2031, and 2032:
63 (1) In the amount of \$60,000.00 of the assessed value of the homestead
64 for residents who are between 65 and 69 years of age or totally disabled;
65 (2) In the amount of \$80,000.00 of the assessed value of the homestead
66 for residents who are between 70 and 74 years old;
67 (3) In the amount of \$100,000.00 of the assessed value of the homestead
68 for residents who are between 75 and 79 years old; and
69 (4) In the amount of \$200,000.00 for residents who are 80 years old or
70 over?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
72 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
73 such question are for approval of the Act, Section 1 of this Act shall become of full force and
74 effect on January 1, 2028, and shall apply to all taxable years beginning on or after such date.
75 If the Act is not so approved or if the election is not conducted as provided in this section,
76 Section 1 of this Act shall not become effective, and this Act shall be automatically repealed
77 on the first day of January immediately following that election date. The expense of such
78 election shall be borne by the City of Cartersville. It shall be the municipal election
79 superintendent's duty to certify the result thereof to the Secretary of State. The provisions
80 of this section shall be mandatory upon the municipal election superintendent and are not
81 intended as directory. If the municipal election superintendent fails or refuses to comply
82 with this section, any elector of the City of Cartersville independent school district may apply
83 for a writ of mandamus to compel the municipal election superintendent to perform his or
84 her duties under this section. If the court finds that the municipal election superintendent has
85 not complied with this section, the court shall fashion appropriate relief requiring the
86 municipal election superintendent to call and conduct such election on the date required by

87 this section or on the next date authorized for special elections provided for in Code
88 Section 21-2-540 of the O.C.G.A.

89 **SECTION 4.**

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

92 **SECTION 5.**

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