

House Bill 684

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

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Cartersville independent school district ad
2 valorem taxes for educational purposes in the amount of 50 percent of the assessed value of
3 the homestead for residents of that school district who are 65 years of age or older, in the
4 amount of 75 percent of the assessed value of the homestead for residents of that school
5 district who are 70 years of age or older, and in the amount of the full assessed value of the
6 homestead for residents of that school district who are 80 years of age or older; to provide
7 for definitions; to specify the terms and conditions of the exemption and the procedures
8 relating thereto; to provide for applicability; to provide for compliance with constitutional
9 requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal
10 conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

14 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the City of Cartersville independent
16 school district, including, but not limited to, any ad valorem taxes to pay interest on and
17 to retire independent school district bonded indebtedness.

18 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended, with the additional qualification that it shall include not more
20 than five contiguous acres of homestead property.

21 (b) Each resident of the City of Cartersville independent school district who is at least 65
22 years of age but not yet 70 years of age on January 1 of the year in which application for the
23 exemption is made is granted an exemption on that person's homestead from City of
24 Cartersville independent school district ad valorem taxes for educational purposes in the
25 amount of 50 percent of the assessed value of that homestead that does not

26 exceed \$500,000.00. The value of that property in excess of such exempted amount shall
27 remain subject to taxation.

28 (c) Each resident of the City of Cartersville independent school district who is at least 70
29 years of age but not yet 80 years of age on January 1 of the year in which application for the
30 exemption is made is granted an exemption on that person's homestead from City of
31 Cartersville independent school district ad valorem taxes for educational purposes in the
32 amount of 75 percent of the assessed value of that homestead that does not
33 exceed \$500,000.00. The value of that property in excess of such exempted amount shall
34 remain subject to taxation.

35 (d) Each resident of the City of Cartersville independent school district who is at least 80
36 years of age or older on January 1 of the year in which application for the exemption is made
37 is granted an exemption on that person's homestead from City of Cartersville independent
38 school district ad valorem taxes for educational purposes in the amount of the full assessed
39 value of that homestead that does not exceed \$500,000.00. The value of that property in
40 excess of such exempted amount shall remain subject to taxation.

41 (e) A person shall not receive the homestead exemption granted by subsection (b), (c), or (d)
42 of this section unless such person or person's agent files an application with the governing
43 authority of the City of Cartersville, or the designee thereof, giving the person's age and such
44 additional information relative to receiving such exemption as will enable the governing
45 authority of the City of Cartersville, or the designee thereof, to make a determination
46 regarding the initial and continuing eligibility of such person for such exemption. The
47 governing authority of the City of Cartersville, or the designee thereof, shall provide
48 application forms for this purpose.

49 (f) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
50 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
51 as long as the person granted the homestead exemption under subsection (b), (c), or (d) of
52 this section occupies the residence as a homestead. After a person has filed the proper
53 application as provided in subsection (e) of this section, it shall not be necessary to make
54 application thereafter for any year, and the exemption shall continue to be allowed to such
55 person. It shall be the duty of any person granted the homestead exemption under
56 subsection (b), (c), or (d) of this section to notify the governing authority of the City of
57 Cartersville, or the designee thereof, in the event that person for any reason becomes
58 ineligible for such exemption.

59 (g) The exemption granted by subsections (b), (c), and (d) of this section shall not apply to
60 or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal
61 ad valorem taxes for municipal purposes, or county school district ad valorem taxes for
62 educational purposes. The homestead exemption granted by subsections (b), (c), and (d) of

63 this section shall be in addition to and not in lieu of any other homestead exemption
 64 applicable to City of Cartersville independent school district ad valorem taxes for educational
 65 purposes.

66 (h) The exemption granted by subsections (b), (c), and (d) of this section shall apply to all
 67 taxable years beginning on or after January 1, 2021.

68 **SECTION 2.**

69 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
 70 Constitution of the State of Georgia, this Act shall not become law unless it receives the
 71 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

72 **SECTION 3.**

73 The municipal election superintendent of the City of Cartersville shall call and conduct an
 74 election as provided in this section for the purpose of submitting this Act to the electors of
 75 the City of Cartersville independent school district for approval or rejection. The municipal
 76 election superintendent shall conduct that election on the Tuesday next following the first
 77 Monday in November, 2020, and shall issue the call and conduct that election as provided
 78 by general law. The municipal election superintendent shall cause the date and purpose of
 79 the election to be published once a week for two weeks immediately preceding the date
 80 thereof in the official organ of Bartow County. The ballot shall have written or printed
 81 thereon the words:

82 "() YES Shall the Act be approved which provides a homestead exemption from City
 83 of Cartersville independent school district ad valorem taxes for educational
 84 () NO purposes in the amount of 50 percent of the assessed value of the homestead
 85 that does not exceed \$500,000.00 for residents of that school district who
 86 are at least 65 years of age, in the amount of 75 percent of the assessed
 87 value of the homestead that does not exceed \$500,000.00 for residents of
 88 that school district who are at least 70 years of age, and in the amount of the
 89 full assessed value of the homestead that does not exceed \$500,000.00 for
 90 residents of that school district who are at least 80 years of age?"

91 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 92 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 93 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 94 effect on January 1, 2021. If the Act is not so approved or if the election is not conducted
 95 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
 96 be automatically repealed on the first day of January immediately following that election

97 date. The expense of such election shall be borne by the City of Cartersville. It shall be the
98 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

99 **SECTION 4.**

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

102 **SECTION 5.**

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