

House Bill 751 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4<sup>th</sup>, Tarvin of the 2<sup>nd</sup>, and Ridley of the 6<sup>th</sup>

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 \$60,000.00 for each resident of the City of Cohutta who  
3 is 65 years of age or older and whose income does not exceed \$40,000.00; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for related matters; to provide for compliance  
6 with constitutional requirements; to provide for a referendum, effective dates, and automatic  
7 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;  
8 to repeal conflicting laws; and for other 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 (3) "Income" means the resident's net income together with the income of the resident's  
18 spouse who also occupies and resides at such homestead, as net income is defined by  
19 Georgia income tax law.

20 (b) Each resident of the City of Cohutta who is 65 years of age or older is granted an  
21 exemption on that person's homestead from City of Cohutta ad valorem taxes for municipal  
22 purposes in the amount of \$60,000.00 of the assessed value of that homestead. The  
23 exemption under this subsection shall only be granted if that person's income, together with  
24 the income of the spouse and all other members of the family who also occupy and reside  
25 at such homestead, does not exceed \$40,000.00 for the immediately preceding year. The  
26 value of that property in excess of such exempted amount shall remain subject to taxation.

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

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

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

44 designee, of the municipality in the event that person for any reason becomes ineligible for  
45 that exemption.

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

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

54 **SECTION 2.**

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

58 **SECTION 3.**

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

66     " YES    Shall the Act be approved which provides a new homestead exemption from  
67                                    City of Cohutta ad valorem taxes for municipal purposes in the amount of  
68      NO    \$60,000.00 of the assessed value of the homestead for each resident of that  
69                                    city who is 65 years of age or older and whose federal adjusted gross  
70                                    income, as well as the federal adjusted gross income of the spouse of such  
71                                    resident and all other members of the family who also reside at such  
72                                    homestead, does not exceed \$40,000.00?"

73    All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
74    desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
75    cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
76    force and effect on the first day of January of the year immediately following the approval  
77    of this exemption by the voters as provided in this section. If the Act is not so approved or  
78    if the election is not conducted as provided in this section, Section 1 of this Act shall not  
79    become effective, and this Act shall be automatically repealed on January 1, 2024. The  
80    expense of such election shall be borne by the City of Cohutta. It shall be the municipal  
81    election superintendent's duty to certify the result thereof to the Secretary of State. The  
82    provisions of this section shall be mandatory upon the municipal election superintendent and  
83    are not intended as directory. If the municipal election superintendent fails or refuses to  
84    comply with this section, any elector of the City of Cohutta may apply for a writ of  
85    mandamus to compel the municipal election superintendent to perform his or her duties  
86    under this section. If the court finds that the municipal election superintendent has not  
87    complied with this section, the court shall fashion appropriate relief requiring the municipal  
88    election superintendent to call and conduct such election on the date required by this section  
89    or on the next date authorized for special elections provided for in Code Section 21-2-540  
90    of the O.C.G.A.

91 **SECTION 4.**

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

94 **SECTION 5.**

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