

House Bill 836

By: Representatives Stancil of the 16th, Pinholster of the 15th and Scheid of the 17th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from all City of Canton ad valorem taxes for
2 municipal purposes in the amount of \$112,000.00 of the assessed value of the homestead for
3 certain residents of that school district who are 62 years of age or older or disabled; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for applicability; to provide for a referendum,
6 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

10 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
11 purposes levied by, for, or on behalf of the City of Canton including, but not limited to,
12 taxes to pay interest on and to retire bonded indebtedness.

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

15 (3) "Senior citizen" means a person who is 62 years of age or over on or before January 1
16 of the year in which application for the exemption under this Act is made.

17 (b) Each resident of the City of Canton who is a senior citizen or who is disabled is granted
18 an exemption on that person's homestead from all City of Canton ad valorem taxes for
19 municipal purposes in the amount of \$112,000.00 of the assessed value of that homestead.
20 The value of the property in excess of such exempted amount shall remain subject to
21 taxation.

22 (c)(1) In order to qualify for the disability exemption provided for in subsection (b) of
23 this section, the person claiming such exemption shall be required to obtain a certificate
24 from not more than three physicians licensed to practice medicine under Chapter 34 of
25 Title 43 of the O.C.G.A., relative to medical practitioners, as now or hereafter amended,
26 certifying that in the opinion of such physician or physicians such person is mentally or

1 physically incapacitated to the extent that such person is unable to be gainfully employed
2 and that such incapacity is likely to be permanent.

3 (2) A person shall not receive the homestead exemption granted by subsection (b) of this
4 section unless the person or person's agent files an affidavit and application with the
5 governing authority of the City of Canton, or the designee thereof, giving:

6 (A) The person's age;

7 (B) If disabled, the certificate or certificates required by paragraph (1) of this
8 subsection; and

9 (C) Such information relative to receiving such exemption as will enable the governing
10 authority of the City of Canton, or the designee thereof, to make a determination as to
11 whether such owner is entitled to such exemption.

12 (d) The governing authority of the City of Canton, or the designee thereof, shall provide
13 affidavit and application forms for the exemption granted by subsection (b) of this section
14 which shall require such information as may be necessary to determine the initial and
15 continuing eligibility of the owner for the exemption.

16 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
17 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the
18 owner occupies the residence as a homestead. After a person has filed the proper application,
19 affidavit, and certificate, if required, as provided in subsection (c) of this section, it shall not
20 be necessary to make application thereafter for any year and the exemption shall continue to
21 be allowed to such person. It shall be the duty of any person granted the homestead
22 exemption under subsection (b) of this section to notify the governing authority of the City
23 of Canton, or the designee thereof, in the event that person for any reason becomes ineligible
24 for that exemption.

25 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
26 county ad valorem taxes for county purposes, or county school district ad valorem taxes for
27 municipal purposes. The homestead exemption granted by subsection (b) of this section shall
28 be in addition to and not in lieu of any other homestead exemption applicable to ad valorem
29 taxes for municipal purposes.

30 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
31 beginning on or after January 1, 2002.

32 SECTION 2.

33 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
34 election superintendent of City of Canton shall call and conduct an election as provided in
35 this section for the purpose of submitting this Act to the electors of the City of Canton for
36 approval or rejection. The municipal election superintendent shall conduct that election on

1 the Tuesday after the first Monday in November, 2001, and shall issue the call and conduct
 2 that election as provided by general law. The municipal superintendent shall cause the date
 3 and purpose of the election to be published once a week for two weeks immediately
 4 preceding the date thereof in the official organ of Cherokee County. The ballot shall have
 5 written or printed thereon the words:

6 " YES Shall the Act be approved which provides a homestead exemption from all
 7 City of Canton ad valorem taxes for municipal purposes in the amount of
 8 NO \$112,000.00 of the assessed value of the homestead for certain residents of
 that school district who are 62 years of age or older or disabled?"

9 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 10 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 11 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 12 force and effect on January 1, 2002. If the Act is not so approved or if the election is not
 13 conducted as provided in this section, Section 1 of this Act shall not become effective and
 14 this Act shall be automatically repealed on the first day of January immediately following
 15 that election date. The expense of such election shall be borne by the City of Canton. It shall
 16 be the municipal election superintendent's duty to certify the result thereof to the Secretary
 17 of State.

18 **SECTION 3.**

19 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
 20 its approval by the Governor or upon its becoming law without such approval.

21 **SECTION 4.**

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