

House Bill 21

By: Representatives Manning of the 32nd, Parsons of the 40th, Collins of the 29th, Johnson of the 35th, Golick of the 30th and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from certain City of Marietta ad valorem taxes for
2 municipal purposes in an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the base year assessed value of such homestead; 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 an alternative homestead exemption from
6 certain City of Marietta ad valorem taxes for municipal purposes in the amount of \$6,000.00
7 of the assessed value of that homestead for residents of the City of Marietta which shall
8 become effective only under certain circumstances; to provide for definitions; to specify the
9 terms and conditions of the exemption and the procedures relating thereto; to provide for
10 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal
11 conflicting laws; and for other purposes.

12 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

13 **PART 1**
14 **SECTION 1-1.**

15 As used in this part, the term:

- 16 (1) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
17 municipal purposes levied by, for, or on behalf of the City of Marietta, including, but not
18 limited to, taxes to pay interest on and to retire municipal bonded indebtedness.
- 19 (2) "Base year" means the taxable year immediately preceding the taxable year in which
20 the exemption under this part is first granted to the most recent owner of such homestead.
- 21 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
22 the O.C.G.A., with the additional qualification that it shall include only the primary
23 residence and not more than five contiguous acres of land immediately surrounding such
24 residence.

SECTION 1-2.

Each resident of the City of Marietta is granted an exemption on that person's homestead from all City of Marietta ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of that homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation.

SECTION 1-3.

A person shall not receive the homestead exemption granted by Section 1-2 of this part unless the person or person's agent files an application with the governing authority of the City of Marietta, or the designee thereof, giving such information relative to receiving such exemption as will enable the governing authority of the City of Marietta, or the designee thereof, to make a determination as to whether such owner is entitled to such exemption.

SECTION 1-4.

The governing authority of the City of Marietta, or the designee thereof, shall provide application forms for the exemption granted by Section 1-2 of this part which shall require such information as may be necessary to determine the initial and continuing eligibility of the owner for the exemption.

SECTION 1-5.

The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the owner occupies the residence as a homestead. After a person has filed the proper application as provided in Section 1-2 of this part, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under Section 1-2 of this part to notify the governing authority of the City of Marietta, or the designee thereof, in the event that person for any reason becomes ineligible for that exemption.

SECTION 1-6.

The exemption granted by this part shall not apply to or affect state ad valorem taxes, county ad valorem taxes for county purposes, or county or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by Section 1-2 of this part

1 shall be in addition to and not in lieu of any other homestead exemption applicable to
2 municipal ad valorem taxes.

3 **SECTION 1-7.**

4 The exemption granted by Section 1-2 of this part shall apply to all taxable years beginning
5 on or after January 1, 2002.

6 **PART 2**

7 **SECTION 2-1.**

8 (a) As used in this part, the term:

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

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

14 (b) Each resident of the City of Marietta is granted an exemption on that person's
15 homestead from all City of Marietta ad valorem taxes for municipal purposes in the amount
16 of \$6,000.00 of the assessed value of that homestead. The value of that property in excess
17 of such exempted amount shall remain subject to taxation.

18 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
19 section unless the person or person's agent files an application with the governing authority
20 of the City of Marietta, or the designee thereof, giving such information relative to
21 receiving such exemption as will enable the tax commissioner to make a determination as
22 to whether such owner is entitled to such exemption.

23 (d) The governing authority of the City of Marietta, or the designee thereof, shall provide
24 application forms for the exemption granted by subsection (b) of this section which shall
25 require such information as may be necessary to determine the initial and continuing
26 eligibility of the owner for the exemption.

27 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
28 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as
29 the owner occupies the residence as a homestead. After a person has filed the proper
30 application as provided in subsection (c) of this section, it shall not be necessary to make
31 application thereafter for any year and the exemption shall continue to be allowed to such
32 person. It shall be the duty of any person granted the homestead exemption under
33 subsection (b) of this section to notify the governing authority of the City of Marietta, or
34 the designee thereof, in the event that person for any reason becomes ineligible for that
35 exemption.

1 (f) The exemption granted by this part shall not apply to or affect state ad valorem taxes,
 2 county ad valorem taxes for county purposes, or school district ad valorem taxes for
 3 educational purposes.

4 (g)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead
 5 exemption granted by subsection (b) of this section shall be in addition to and not in lieu
 6 of any other homestead exemption applicable to municipal ad valorem taxes.

7 (2) The homestead exemption granted by subsection (b) of this section shall be lieu of
 8 and not in addition to that portion of the \$4,000.00 homestead exemption from City of
 9 Marietta ad valorem taxes that applies to ad valorem taxes for municipal purposes
 10 provided for pursuant to an Act approved March 28, 1986 (Ga. L. 1986, p. 5043), such
 11 that a person may only receive the \$6,000.00 exemption provided under this part with
 12 respect to ad valorem taxes for municipal purposes other than educational purposes and
 13 the \$4,000.00 exemption from independent school district taxes for education purposes
 14 provided under Ga. L. 1986, p. 5043.

15 (h) The exemption granted by subsection (b) of this section shall apply only to those
 16 taxable years as provided for under Section 3-1 of Part 3 of this Act.

17 PART 3

18 SECTION 3-1.

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
 20 election superintendent of City of Marietta shall call and conduct an election as provided in
 21 this section for the purpose of submitting this Act to the electors of the City of Marietta for
 22 approval or rejection. The municipal election superintendent shall conduct that election on
 23 the Tuesday after the first Monday in November, 2001, and shall issue the call and conduct
 24 that election as provided by general law. The municipal superintendent shall cause the date
 25 and purpose of the election to be published once a week for two weeks immediately
 26 preceding the date thereof in the official organ of Cobb County. The ballot shall have written
 27 or printed thereon the words:

28 "() YES Shall the Act be approved which provides a homestead exemption
 29 from certain City of Marietta ad valorem taxes for municipal
 30 () NO purposes in an amount equal to the amount by which the current year
 31 assessed value of a homestead exceeds the base year assessed value
 32 of such homestead and which provides an alternate homestead
 33 exemption from certain City of Marietta ad valorem taxes for
 34 municipal purposes in the amount of \$6,000.00 of the assessed value
 35 of that homestead for residents of the City of Marietta which
 alternate exemption shall only become effective in the event the base

year assessed value exemption is declared unconstitutional?"

36 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
37 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
38 cast on such question are for approval of the Act, Part 1 of this Act shall become of full force
39 and effect on January 1, 2002. Part 2 of this Act shall only become effective in the event Part
40 1 of this Act is adjudged finally to be invalid or unconstitutional with no appeal or review
41 pending. In the event Part 2 of this Act becomes effective, it shall be applicable to all taxable
42 years beginning on or after January 1 of the year following the year of such final
43 adjudication. If the Act is not so approved or if the election is not conducted as provided in
44 this section, this Act shall not become effective and this Act shall be automatically repealed
45 on the first day of January immediately following that election date.

46 The expense of such election shall be borne by the City of Marietta. It shall be the municipal
47 election superintendent's duty to certify the result thereof to the Secretary of State.

48 **SECTION 3-2.**

49 Except as otherwise provided in Section 3-1 of this Act, this Act shall become effective upon
50 its approval by the Governor or upon its becoming law without such approval.

51 **SECTION 3-3.**

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