

## House Bill 21

By: Representatives Manning of the 32<sup>nd</sup>, Parsons of the 40<sup>th</sup>, Collins of the 29<sup>th</sup>, Johnson of the 35<sup>th</sup>, Golick of the 30<sup>th</sup> 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.