

House Bill 1832

By: Representatives Dooley of the 33rd, Post 3, Manning of the 32nd, Teilhet of the 34th, Post 2, Hines of the 35th, Parsons of the 29th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Marietta ad valorem taxes for municipal
2 purposes in the amount of \$22,000.00 of the assessed value of the homestead for certain
3 residents of that city who are disabled; to provide for definitions; to specify the terms and
4 conditions of the exemptions and the procedures relating thereto; to provide for applicability;
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 For purposes of 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 Marietta, 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 **SECTION 2.**

16 (a) Each resident of the City of Marietta who is disabled is granted an exemption on that
17 person's homestead from all City of Marietta ad valorem taxes for municipal purposes in the
18 amount of \$22,000.00 of the assessed value of that homestead if the resident's net income,
19 together with the net income of the person's spouse who also resides at such household, as
20 net income is defined by general law, from all sources, including benefits received from any
21 retirement or pension fund when such benefits are based on contributions by the resident or
22 his or her spouse, not including federal old-age, survivor, or disability benefits, does not
23 exceed \$12,000.00 for the immediately preceding taxable year for income tax purposes. The
24 value of the homestead in excess of the exempted amount shall remain subject to taxation.

1 (b)(1) In order to qualify for the disability exemption provided for in subsection (a) of
2 this section, the person claiming such exemption shall be required to obtain a certificate
3 from the federal Social Security Administration or from the sanctioned agency authorized
4 to pay disability benefits when the person claiming this exemption is not entitled to Social
5 Security benefits under the provisions of the federal Social Security Administration, and
6 from not less than one nor more than three physicians licensed to practice medicine under
7 Chapter 34 of Title 43 of the O.C.G.A., relative to medical practitioners, as now or
8 hereafter amended, certifying that in the opinion of such physician or physicians such
9 person is mentally or physically incapacitated to the extent that such person is unable to
10 be gainfully employed and that such incapacity is likely to be permanent.

11 (2) Any person claiming the exemption provided in subsection (a) of this section shall
12 not receive the benefits of such homestead exemption unless he or she, or through his or
13 her agent, provides the governing authority of the City of Marietta, or a person designated
14 by the governing authority, with the certificates provided for in this Act and files an
15 application with said governing authority giving the amount of income which he or she
16 and his or her spouse received during the last taxable year for income tax purposes, and
17 such additional information relative to receiving the benefits of such exemption as will
18 enable said governing authority to make a determination as to whether such person is
19 entitled to such exemption.

20 (c) The governing authority of the City of Marietta, or the designee thereof, shall provide
21 affidavit and application forms for the exemption granted by subsection (a) of this section
22 which shall require such information as may be necessary to determine the initial and
23 continuing eligibility of the owner for the exemption.

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

33 (e) The exemptions granted by this Act shall not apply to or affect state ad valorem taxes,
34 county ad valorem taxes for county purposes, or county school district ad valorem taxes for
35 educational purposes. The homestead exemptions granted by this Act shall be in addition
36 to and not in lieu of any other homestead exemption applicable to ad valorem taxes for
37 municipal purposes.

1 (f) The exemptions granted by this Act shall apply to all taxable years beginning on or after
2 January 1, 2005.

3 **SECTION 2.**

4 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
5 election superintendent of the City of Marietta shall call and conduct an election as provided
6 in this section for the purpose of submitting this Act to the electors of the City of Marietta
7 for approval or rejection. The municipal election superintendent shall conduct that election
8 on the date of the 2004 state-wide general primary and shall issue the call and conduct that
9 election as provided by general law. The municipal election superintendent shall cause the
10 date and purpose of the election to be published once a week for two weeks immediately
11 preceding the date thereof in the official organ of Cobb County. The ballot shall have written
12 or printed thereon the words:

13 " YES Shall the Act be approved which provides a homestead exemption from the
14 City of Marietta ad valorem taxes for municipal purposes in the amount of
15 NO \$22,000.00 of the assessed value of the homestead for certain residents of
16 that city who are disabled?"

17 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
18 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
19 cast on such question are for approval of the Act, Section 1 shall become of full force and
20 effect on January 1, 2005. If the Act is not so approved or if the election is not conducted
21 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
22 be automatically repealed on the first day of January immediately following that election
23 date. The expense of such election shall be borne by the City of Marietta. It shall be the
24 election superintendent's duty to certify the result thereof to the Secretary of State.

25 **SECTION 3.**

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

28 **SECTION 4.**

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