

Senate Bill 490

By: Senators Thompson of the 14th and Hufstetler of the 52nd

AS PASSED SENATE

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act to provide a homestead exemption from certain City of Cartersville ad
2 valorem taxes for educational purposes in the amount of \$28,000.00 of the assessed value of
3 the homestead for each resident of the city who is 65 years of age or older or totally disabled,
4 approved March 29, 1995 (Ga. L. 1995, p. 3950), so as to increase the amount of such
5 exemption; to provide a sunset date; to provide for related matters; to provide for a
6 referendum and contingent effective date; to provide for applicability; to provide for
7 compliance with constitutional requirements; to repeal conflicting laws; and for other
8 purposes.

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

10 **SECTION 1.**

11 An Act to provide a homestead exemption from certain City of Cartersville ad valorem taxes
12 for educational purposes in the amount of \$28,000.00 of the assessed value of the homestead
13 for each resident of the city who is 65 years of age or older or totally disabled, approved
14 March 29, 1995 (Ga. L. 1995, p. 3950), is amended by revising Section 2 as follows:

15 "SECTION 2.

16 Each resident of the City of Cartersville who is 65 years of age or older or totally disabled
17 on the first day of January of a taxable year is granted an exemption on that person's
18 homestead from all City of Cartersville ad valorem taxes for educational purposes in the
19 amount of \$60,000.00 of the assessed value of that homestead for that taxable year. This
20 Act shall be automatically repealed on December 31, 2027."

21 **SECTION 2.**

22 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the
23 Constitution of the State of Georgia, this Act shall not become law unless it receives the
24 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

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SECTION 3.

26 The municipal election superintendent of the City of Cartersville shall call and conduct an
 27 election as provided in this section for the purpose of submitting this Act to the electors of
 28 the City of Cartersville independent school district for approval or rejection. The municipal
 29 election superintendent shall conduct that election on the date of the 2020 November general
 30 election and shall issue the call and conduct that election as provided by general law. The
 31 municipal election superintendent shall cause the date and purpose of the election to be
 32 published once a week for two weeks immediately preceding the date thereof in the official
 33 organ of Bartow County. The ballot shall have written or printed thereon the words:

34 "() YES Shall the Act be approved which increases the homestead exemption from
 35 () NO City of Cartersville independent school district ad valorem taxes for
 36 educational purposes from the amount of \$28,000.00 of the assessed value
 37 of the homestead for residents of that school district who are 65 years of age
 38 or older or who are disabled to \$60,000.00 of the assessed value?"

39 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
 40 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
 41 such question are for approval of the Act, Section 1 of this Act shall become of full force and
 42 effect on January 1, 2021, and shall apply to all taxable years beginning on or after such date.
 43 If the Act is not so approved or if the election is not conducted as provided in this section,
 44 Section 1 of 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. The expense of such
 46 election shall be borne by the City of Cartersville. It shall be the municipal election
 47 superintendent's duty to certify the result thereof to the Secretary of State.

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SECTION 4.

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

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SECTION 5.

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