

House Bill 1067

By: Representatives Jones of the 91st, Stephenson of the 90th, Williams of the 87th, Kendrick of the 93rd, Bennett of the 94th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption from City of Stonecrest 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 a referendum, effective dates, and
6 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 municipal ad valorem taxes for
11 municipal purposes levied by, for, or on behalf of the City of Stonecrest, including, but
12 not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded
13 indebtedness.

14 (2) "Base year" means the taxable year immediately preceding the taxable year in which
15 the exemption under this Act is first granted to the most recent owner of such homestead.

16 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
17 the O.C.G.A., as amended.

18 (b) Each resident of the City of Stonecrest is granted an exemption on that person's
19 homestead from City of Stonecrest ad valorem taxes for municipal purposes in an amount
20 equal to the amount by which the current year assessed value of that homestead exceeds the
21 base year assessed value of that homestead. This exemption shall not apply to taxes assessed
22 on improvements to such homestead or additional land that is added to such homestead after
23 January 1 of the base year. If any real property is removed from such homestead, the base
24 year assessed value shall be adjusted to reflect such removal, and the exemption shall be
25 recalculated accordingly. The value of that property in excess of such exempted amount
26 shall remain subject to taxation.

27 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
28 section unless such person or person's agent files an application with the governing authority
29 of the City of Stonecrest, or the designee thereof, giving such information relative to
30 receiving such exemption as will enable the governing authority of the City of Stonecrest,
31 or the designee thereof, to make a determination regarding the initial and continuing
32 eligibility of such person for such exemption. The governing authority of the City of
33 Stonecrest, or the designee thereof, shall provide application forms for this purpose.

34 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
35 the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year
36 as long as the person granted the homestead exemption under subsection (b) of this section
37 occupies the residence as a homestead. After a person has filed the proper application as
38 provided in subsection (c) of this section, it shall not be necessary to make application
39 thereafter for any year, and the exemption shall continue to be allowed to such person. It
40 shall be the duty of any person granted the homestead exemption under subsection (b) of this
41 section to notify the governing authority of the City of Stonecrest, or the designee thereof,
42 in the event that person for any reason becomes ineligible for such exemption.

43 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
44 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
45 independent school district ad valorem taxes for educational purposes. The homestead
46 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of
47 any other homestead exemption applicable to City of Stonecrest ad valorem taxes for
48 municipal purposes.

49 (f) The exemption granted by subsection (b) of this section shall apply only to taxable
50 year 2019.

51 **SECTION 2.**

52 The municipal election superintendent of the City of Stonecrest shall call and conduct an
53 election as provided in this section for the purpose of submitting this Act to the electors of
54 the City of Stonecrest for approval or rejection. The municipal election superintendent shall
55 conduct that election on the date of the November, 2018, general election and shall issue the
56 call and conduct that election as provided by general law. The municipal election
57 superintendent shall cause the date and purpose of the election to be published once a week
58 for two weeks immediately preceding the date thereof in the official organ of DeKalb
59 County. The ballot shall have written or printed thereon the words:

60 " () YES Shall the Act be approved which provides a homestead exemption from City
61 of Stonecrest ad valorem taxes for municipal purposes in an amount equal
62 () NO to the amount by which the current year assessed value of a homestead
63 exceeds the base year assessed value of such homestead?"

64 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
65 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
66 such question are for approval of the Act, Section 1 of this Act shall become of full force and
67 effect on January 1, 2019. If the Act is not so approved or if the election is not conducted
68 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
69 be automatically repealed on the first day of January immediately following that election
70 date. The expense of such election shall be borne by the City of Stonecrest. It shall be the
71 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

72 **SECTION 3.**

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

75 **SECTION 4.**

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