

House Bill 1070

By: Representatives Jones of the 91<sup>st</sup>, Stephenson of the 90<sup>th</sup>, Williams of the 87<sup>th</sup>, Kendrick of the 93<sup>rd</sup>, Bennett of the 94<sup>th</sup>, 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 the amount of \$10,000.00 of the assessed value of a homestead; to  
3 provide for definitions; to specify the terms and conditions of the exemption and the  
4 procedures relating thereto; to provide for applicability; to provide for a referendum,  
5 effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 (a) As used in this Act, 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 Stonecrest, including, but  
11 not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded  
12 indebtedness.

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

15 (b) Each resident of the City of Stonecrest is granted an exemption on that person's  
16 homestead from City of Stonecrest ad valorem taxes for municipal purposes in the amount  
17 of \$10,000.00 of the assessed value of that homestead. The value of that property in excess  
18 of such exempted amount shall remain subject to taxation.

19 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
20 section unless the person or person's agent files an application with the governing authority  
21 of the City of Stonecrest, or the designee thereof, giving such information relative to  
22 receiving such exemption as will enable the governing authority of the City of Stonecrest,  
23 or the designee thereof, to make a determination regarding the initial and continuing  
24 eligibility of such owner for such exemption. The governing authority of the City of  
25 Stonecrest, or the designee thereof, shall provide application forms for this purpose.

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

35 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
 36 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
 37 independent school district ad valorem taxes for educational purposes. The homestead  
 38 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
 39 any other homestead exemption applicable to City of Stonecrest ad valorem taxes for  
 40 municipal purposes.

41 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 42 beginning on or after January 1, 2019.

## 43 SECTION 2.

44 The municipal election superintendent of the City of Stonecrest shall call and conduct an  
 45 election as provided in this section for the purpose of submitting this Act to the electors of  
 46 the City of Stonecrest for approval or rejection. The municipal election superintendent shall  
 47 conduct that election on the date of the November, 2018 general election and shall issue the  
 48 call and conduct that election as provided by general law. The municipal election  
 49 superintendent shall cause the date and purpose of the election to be published once a week  
 50 for two weeks immediately preceding the date thereof in the official organ of DeKalb  
 51 County. The ballot shall have written or printed thereon the words:

52 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 53 of Stonecrest ad valorem taxes for municipal purposes in the amount of  
 54 ( ) NO \$10,000.00 of the assessed value of that homestead?"

55 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 56 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 57 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 58 effect on January 1, 2019. If the Act is not so approved or if the election is not conducted  
 59 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 60 be automatically repealed on the first day of January immediately following that election

61 date. The expense of such election shall be borne by the City of Stonecrest. It shall be the  
62 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

63 **SECTION 3.**

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

66 **SECTION 4.**

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