

House Bill 830

By: Representatives Glanton of the 75th, Douglas of the 78th, Scott of the 76th, Mabra of the 63rd, Stovall of the 74th, and others

A BILL TO BE ENTITLED
AN ACT

1 To conditionally repeal an Act providing for homestead exemptions from ad valorem taxes
2 for city purposes for residents of the City of Jonesboro, approved May 14, 2002 (Ga.
3 L. 2002, p. 5845), and to enact a new provision; to restate the amount of the homestead
4 exemption for the assessed value of the homestead for residents of that city; to provide for
5 definitions; to specify the terms and conditions of the exemption and the procedures relating
6 thereto; to provide for applicability; to provide for a referendum, effective dates, specific
7 conditional repeal, and automatic repeal; to provide for related matters; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
13 purposes levied by, for, or on behalf of the City of Jonesboro except for taxes to pay
14 interest on and to retire bonded indebtedness.

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

17 (b) Each resident of the City of Jonesboro is granted an exemption on the assessed value
18 of that person's homestead from all City of Jonesboro ad valorem taxes for municipal
19 purposes in the following amounts:

20 (1) For tax year 2017, \$50,000.00;

21 (2) For tax year 2018, \$40,000.00;

22 (3) For tax year 2019, \$30,000.00;

23 (4) For tax year 2020, \$20,000.00; and

24 (5) For tax year 2021 and all subsequent years, \$10,000.00.

25 The value of the property in excess of such exempted amount shall remain subject to
26 taxation.

27 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
 28 section unless the person or person's agent files an application with the governing authority
 29 of the City of Jonesboro, or the designee thereof, giving such information relative to
 30 receiving such exemption as will enable the governing authority of the City of Jonesboro,
 31 or the designee thereof, to make a determination as to whether such owner is entitled to
 32 such exemption.

33 (d) The governing authority of the City of Jonesboro, or the designee thereof, shall provide
 34 affidavit and application forms for the exemption granted by subsection (b) of this section
 35 which shall require such information as may be necessary to determine the initial and
 36 continuing eligibility of the owner for the exemption.

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

47 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
 48 county ad valorem taxes for county purposes, or county school district ad valorem taxes
 49 for educational purposes. The homestead exemption granted by subsection (b) of this
 50 section shall be in addition to and not in lieu of any other homestead exemption applicable
 51 to ad valorem taxes for municipal purposes.

52 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
 53 beginning on or after January 1, 2017.

54 (h) In every year in which the homestead exemption is less than any preceding year, the
 55 City shall cause an advertisement to be placed in its legal organ at least three months prior
 56 to the issuance of tax bills stating that the homestead exemption for the then relevant tax
 57 year shall be \$10,000.00 less than the preceding tax year.

58 **SECTION 2.**

59 The municipal election superintendent of the City of Jonesboro shall call and conduct an
 60 election as provided in this section for the purpose of submitting this Act to the electors of
 61 the City of Jonesboro for approval or rejection. The municipal election superintendent shall
 62 conduct that election in conjunction with the November, 2016, general election and shall

63 issue the call and conduct that election as provided by general law. The municipal election
 64 superintendent shall cause the date and purpose of the election to be published once a week
 65 for two weeks immediately preceding the date thereof in the official organ of Clayton
 66 County. The ballot shall have written or printed thereon the words:

67 "() YES Shall the Act be approved which lowers the homestead exemption from all
 68 () NO City of Jonesboro ad valorem taxes for municipal purposes over a period of
 69 five years to the amount of \$10,000.00 of the assessed value of the
 70 homestead for residents of that city?"

71 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 72 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 73 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 74 force and effect on January 1, 2017. If the Act is not so approved or if the election is not
 75 conducted as provided in this section, Section 1 of this Act shall not become effective and
 76 this Act shall be automatically repealed on the first day of January immediately following
 77 that election date. The expense of such election shall be borne by the City of Jonesboro. It
 78 shall be the municipal election superintendent's duty to certify the result thereof to the
 79 Secretary of State.

80 **SECTION 3.**

81 If this Act is approved pursuant to the referendum held pursuant to Section 2 of this Act, then
 82 an Act providing for homestead exemptions from ad valorem taxes for city purposes for
 83 residents of the City of Jonesboro, approved May 14, 2002 (Ga. L. 2002, p. 5845), shall stand
 84 repealed effective December 31, 2016.

85 **SECTION 4.**

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

88 **SECTION 5.**

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