

House Bill 1478

By: Representatives Barnes of the 97th, Buckner of the 95th and Dodson of the 94th

A BILL TO BE ENTITLED
AN ACT

To provide for a homestead exemption from all City of Jonesboro ad valorem taxes for municipal purposes in the amount of \$60,000.00 of the assessed value of the homestead for certain residents of that city; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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

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

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

(b) Each resident of the City of Jonesboro is granted an exemption on that person's homestead from all City of Jonesboro ad valorem taxes for municipal purposes in the amount of \$60,000.00 of the assessed value of that homestead. The value of the property in excess of such exempted amount shall remain subject to taxation.

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

(d) The governing authority of the City of Jonesboro, or the designee thereof, shall provide affidavit and application forms for the exemption granted by subsection (b) of this section

1 which shall require such information as may be necessary to determine the initial and
2 continuing eligibility of the owner for the exemption.

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

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

16 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
17 beginning on or after January 1, 2003.

18 SECTION 2.

19 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
20 election superintendent of City of Jonesboro shall call and conduct an election as provided
21 in this section for the purpose of submitting this Act to the electors of the City of Jonesboro
22 for approval or rejection. The municipal election superintendent shall conduct that election
23 on the date and in conjunction with the 2002 general primary and shall issue the call and
24 conduct that election as provided by general law. The municipal superintendent shall cause
25 the date and purpose of the election to be published once a week for two weeks immediately
26 preceding the date thereof in the official organ of Clayton County. The ballot shall have
27 written or printed thereon the words:

28 "() YES Shall the Act be approved which provides a homestead exemption from all
29 City of Jonesboro ad valorem taxes for municipal purposes in the amount
30 () NO of \$60,000.00 of the assessed value of the homestead for residents of that
31 city?"

32 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
33 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
34 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
35 force and effect on January 1, 2003. If the Act is not so approved or if the election is not
36 conducted as provided in this section, Section 1 of this Act shall not become effective and

1 this Act shall be automatically repealed on the first day of January immediately following
2 that election date. The expense of such election shall be borne by the City of Jonesboro. It
3 shall be the municipal election superintendent's duty to certify the result thereof to the
4 Secretary of State.

5 **SECTION 3.**

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

8 **SECTION 4.**

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