

House Bill 330

By: Representatives Glanton of the 75th, Stovall of the 74th, and Waites of the 60th

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. L.
3 2002, p. 5845), and to enact a new provision; to restate the amount of the homestead
4 exemption as \$10,000.00 of the assessed value of the homestead for residents of that city; to
5 provide for definitions; to specify the terms and conditions of the exemption and the
6 procedures relating thereto; to provide for applicability; to provide for a referendum,
7 effective dates, specific conditional repeal, and automatic repeal; to provide for related
8 matters; to repeal conflicting 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 that person's
18 homestead from all City of Jonesboro ad valorem taxes for municipal purposes in the
19 amount of \$10,000.00 of the assessed value of that homestead. The value of the property
20 in excess of such exempted amount shall remain subject to taxation.

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

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

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

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

46 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
47 beginning on or after January 1, 2014.

48 **SECTION 2.**

49 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
50 election superintendent of City of Jonesboro shall call and conduct an election as provided
51 in this section for the purpose of submitting this Act to the electors of the City of Jonesboro
52 for approval or rejection. The municipal election superintendent shall conduct that election
53 on November 5, 2013, and shall issue the call and conduct that election as provided by
54 general law. The municipal election superintendent shall cause the date and purpose of the
55 election to be published once a week for two weeks immediately preceding the date thereof
56 in the official organ of Clayton County. The ballot shall have written or printed thereon the
57 words:

