

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to HB 330:

A BILL TO BE ENTITLED  
AN ACT

To conditionally repeal an Act providing for homestead exemptions from ad valorem taxes for city purposes for residents of the City of Jonesboro, approved May 14, 2002 (Ga. L. 2002, p. 5845), and to enact a new provision; to restate the amount of the homestead exemption for the assessed value of the homestead for 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, specific conditional repeal, 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 the assessed value of that person's homestead from all City of Jonesboro ad valorem taxes for municipal purposes in the following amounts:

(1) For tax year 2014, \$50,000.00;

(2) For tax year 2015, \$40,000.00;

(3) For tax year 2016, \$30,000.00;

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

(5) For tax year 2018 and all subsequent years, \$10,000.00.

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

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

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

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

(h) In every year in which the homestead exemption is less than any preceding year, the City shall cause an advertisement to be placed in its legal organ at least 3 months prior to the issuance of tax bills stating that the homestead exemption for the then relevant tax year shall be \$10,000 less than the preceding tax year.

## **SECTION 2.**

Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal election superintendent of City of Jonesboro shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Jonesboro for approval or rejection. The municipal election superintendent shall conduct that election

63 on November 5, 2013, and shall issue the call and conduct that election as provided by  
64 general law. The municipal election superintendent shall cause the date and purpose of the  
65 election to be published once a week for two weeks immediately preceding the date thereof  
66 in the official organ of Clayton County. The ballot shall have written or printed thereon the  
67 words:

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

72 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons  
73 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes  
74 cast on such question are for approval of the Act, Section 1 of this Act shall become of full  
75 force and effect on January 1, 2014. If the Act is not so approved or if the election is not  
76 conducted as provided in this section, Section 1 of this Act shall not become effective and  
77 this Act shall be automatically repealed on the first day of January immediately following  
78 that election date. The expense of such election shall be borne by the City of Jonesboro. It  
79 shall be the municipal election superintendent's duty to certify the result thereof to the  
80 Secretary of State.

81 **SECTION 3.**

82 If this Act is approved pursuant to the referendum held pursuant to Section 2 of this Act, then  
83 an Act providing for homestead exemptions from ad valorem taxes for city purposes for  
84 residents of the City of Jonesboro, approved May 14, 2002 (Ga. L. 2002, p. 5485), shall stand  
85 repealed effective December 31, 2013.

86 **SECTION 4.**

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

89 **SECTION 5.**

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