

House Bill 330 (COMMITTEE SUBSTITUTE)

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 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 2014, \$50,000.00;

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

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

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

24 (5) For tax year 2018 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, 2014.

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 3 months prior to
56 the issuance of tax bills stating that the homestead exemption for the then relevant tax year
57 shall be \$10,000 less than the preceding tax year.

58 **SECTION 2.**

59 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the municipal
60 election superintendent of City of Jonesboro shall call and conduct an election as provided
61 in this section for the purpose of submitting this Act to the electors of the City of Jonesboro
62 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.