

House Bill 830

By: Representatives Glanton of the 75<sup>th</sup>, Douglas of the 78<sup>th</sup>, Scott of the 76<sup>th</sup>, Mabra of the 63<sup>rd</sup>, Stovall of the 74<sup>th</sup>, 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.