

House Bill 711

By: Representative Jones of the 47th

A BILL TO BE ENTITLED
AN ACT

1 To provide for a new homestead exemption from City of Mountain Park ad valorem taxes
2 for municipal purposes in an amount equal to the amount by which the current year assessed
3 value of a homestead exceeds the adjusted base year assessed value of such homestead; to
4 provide for definitions; to specify the terms and conditions of the exemption and the
5 procedures relating thereto; to provide for related matters; to provide for applicability; to
6 provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
7 and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

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

11 (1) "Property taxes for city purposes" means all ad valorem taxes for municipal purposes
12 levied by, for, or on behalf of the City of Mountain Park, but excluding any ad valorem
13 taxes to pay interest on and to retire municipal bonded indebtedness.

14 (2) "Base year" means:

15 (A) The 2016 taxable year with respect to an exemption under this Act which is first
16 granted to a person on that person's homestead in the 2019 taxable year or who
17 reapplies for and is granted such exemption in the 2020 taxable year solely because of
18 a change in ownership to a joint tenancy with right of survival; or

19 (B) In all other cases, the taxable year immediately preceding the taxable year in which
20 the exemption under this Act is first granted to the most recent owner of such
21 homestead;

22 provided, however, that the tax commissioner shall adjust the base year assessed value
23 annually by the lesser of 3 percent or the percentage increase, if any, in the Consumer
24 Price Index for all urban consumers, U.S. City Average, all items 1967-100, or a
25 successor index as reported by the United States Department of Labor Bureau of Labor
26 Statistics.

27 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
28 the O.C.G.A., as amended, with the additional qualification that it shall include only the
29 primary residence and not more than five contiguous acres of land immediately
30 surrounding such residence.

31 (4) "Inflation rate" means the Consumer Price Index for all urban consumers, U.S. City
32 Average, all items 1967-100, or a successor index as reported by the United States
33 Department of Labor Bureau of Labor statistics.

34 (b) Each resident of the City of Mountain Park is granted an exemption on that person's
35 homestead from City of Mountain Park property taxes for city purposes in an amount equal
36 to the amount by which the current year assessed value of that homestead exceeds the
37 adjusted base year assessed value, including any final determination of value on appeal
38 pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, of the homestead. This
39 exemption shall not apply to taxes assessed on improvements to the homestead or additional
40 land that is added to the homestead after January 1 of the base year. If any real property is
41 removed from the homestead, the base year assessed value, including any final determination
42 of value on appeal pursuant to Code Section 48-5-311 of the O.C.G.A., as amended, shall be
43 adjusted to reflect such removal and the exemption shall be recalculated accordingly. The
44 value of that property in excess of such exempted amount shall remain subject to taxation.

45 (c) The unremarried surviving spouse of the person who has been granted the exemption
46 provided for in subsection (b) of this section shall continue to receive the exemption provided
47 under subsection (b) of this section, so long as that unremarried surviving spouse continues
48 to occupy the home as a residence and homestead.

49 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
50 section unless the person or person's agent files an application with the governing authority,
51 or its designee, of the City of Mountain Park giving such information relative to receiving
52 such exemption as will enable the governing authority, or its designee, to make a
53 determination regarding the initial and continuing eligibility of such owner for such
54 exemption. The governing authority, or its designee, of the City of Mountain Park shall
55 provide application forms for this purpose.

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

64 (f) The exemption granted by subsection (b) of this section shall not apply to or affect state
 65 ad valorem taxes, county or independent school district ad valorem taxes for educational
 66 purposes, or county ad valorem taxes for county purposes. The homestead exemption
 67 granted by subsection (b) of this section shall be in addition to and not in lieu of any other
 68 homestead exemption applicable to property taxes for city purposes.

69 (g) The exemption granted by subsection (b) of this section shall apply to all taxable years
 70 beginning on or after January 1, 2019.

71 **SECTION 2.**

72 The municipal election superintendent of the City of Mountain Park shall call and conduct
 73 an election as provided in this section for the purpose of submitting this Act to the electors
 74 of the City of Mountain Park for approval or rejection. The municipal election
 75 superintendent shall conduct such election on November 6, 2018, and shall issue the call and
 76 conduct such election as provided by general law. The municipal election superintendent
 77 shall cause the date and purpose of the election to be published once a week for two weeks
 78 immediately preceding the date thereof in the official organ of the City of Mountain Park.
 79 The ballot shall have written or printed thereon the words:

80 "() YES Do you approve the Act which provides a new homestead exemption from
 81 City of Mountain Park property taxes for city purposes in the amount of the
 82 () NO difference between the current year assessed value of a home and its 2016
 83 base year assessed value, provided the base year assessed value shall be
 84 adjusted each year by the lesser of 3 percent or any percentage increase in
 85 the inflation rate?"

86 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons
 87 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes
 88 cast on such question are for approval of the Act, Section 1 of this Act shall become of full
 89 force and effect on January 1, 2019. If the Act is not so approved or if the election is not
 90 conducted as provided in this section, Section 1 of this Act shall not become effective and
 91 this Act shall be automatically repealed on the first day of January immediately following
 92 that election date. The expense of such election shall be borne by the City of Mountain Park.
 93 It shall be the municipal election superintendent's duty to certify the result thereof to the
 94 Secretary of State.

95 **SECTION 3.**

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

98

SECTION 4.

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