

House Bill 1071

By: Representatives Jones of the 91st, Stephenson of the 90th, Williams of the 87th, Kendrick of the 93rd, Bennett of the 94th, and others

A BILL TO BE ENTITLED
AN ACT

1 To provide for a homestead exemption for unremarried surviving spouses of military
2 veterans from City of Stonecrest ad valorem taxes for municipal purposes in the amount of
3 the greater of \$32,500.00 or the maximum amount which may be granted to a disabled
4 veteran under federal law; to provide for definitions; to specify the terms and conditions of
5 the exemption and the procedures relating thereto; to provide for applicability; to provide for
6 a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other
7 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) "Ad valorem taxes for municipal purposes" means all municipal ad valorem taxes for
12 municipal purposes levied by, for, or on behalf of the City of Stonecrest, including, but
13 not limited to, any ad valorem taxes to pay interest on and to retire municipal bonded
14 indebtedness.

15 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
16 the O.C.G.A., as amended.

17 (3) "Unremarried surviving spouse" means the unmarried widow or widower of a
18 member of the armed forces who is receiving spousal benefits from the United States
19 Department of Veterans Affairs.

20 (b) Any person who is a resident of the City of Stonecrest and who is an unremarried
21 surviving spouse of a member of the armed forces of the United States, which member has
22 been killed in or has died as a result of any war or armed conflict in which the armed forces
23 of the United States engaged, whether under United States command or otherwise, shall be
24 granted a homestead exemption from all City of Stonecrest ad valorem taxes for municipal
25 purposes in the amount of the greater of \$32,500.00 or the maximum amount which may be
26 granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as

27 amended. As of January 1, 2013, the maximum amount which may be granted to a disabled
28 veteran under Section 2102 of Title 38 of the United States Code, as amended, is \$50,000.00.
29 The exemption shall be on the homestead which the unremarried surviving spouse owns and
30 actually occupies as a residence and homestead. In the event such surviving spouse
31 remarries, such person shall cease to be qualified to continue the exemption under this Act
32 effective December 31 of the taxable year in which such person remarries. The value of all
33 property in excess of such exemption granted to such unremarried surviving spouse shall
34 remain subject to taxation.

35 (c) In order to qualify for the exemption provided for in this Act, the unremarried surviving
36 spouse shall furnish to the governing authority of the City of Stonecrest, or the designee
37 thereof, documents from the Secretary of Defense evidencing that such unremarried
38 surviving spouse receives spousal benefits as a result of the death of such person's spouse
39 who as a member of the armed forces of the United States was killed in or died as a result of
40 a war or armed conflict while on active duty or while performing authorized travel to or from
41 active duty during such war or armed conflict in which the armed forces of the United States
42 engaged, whether under United States command or otherwise, pursuant to the Survivor
43 Benefit Plan under Subchapter II of Chapter 73 of Title 10 of the United States Code or
44 pursuant to any preceding or subsequent federal law which provides survivor benefits for
45 spouses of members of the armed forces who were killed in or who died as a result of any
46 war or armed conflict.

47 (d) An unremarried surviving spouse filing for the exemption under this section shall be
48 required to file with the governing authority of the City of Stonecrest, or the designee
49 thereof, information relative to marital status and other such information which the governing
50 authority of the City of Stonecrest, or the designee thereof, deems necessary to determine
51 eligibility for the exemption. Each unremarried surviving spouse shall file for the exemption
52 only once with the governing authority of the City of Stonecrest, or the designee thereof.
53 Once filed, the exemption shall automatically be renewed from year to year, except that the
54 governing authority of the City of Stonecrest, or the designee thereof, may require annually
55 that the holder of an exemption substantiate his or her continuing eligibility for such
56 exemption. It shall be the duty of any person granted the homestead exemption under this
57 section to notify the governing authority of the City of Stonecrest, or the designee thereof,
58 in the event that person for any reason becomes ineligible for such exemption.

59 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any
60 state ad valorem taxes, county ad valorem taxes for county purposes, or county or
61 independent school district ad valorem taxes for educational purposes. The homestead
62 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of

63 any other homestead exemption applicable to City of Stonecrest ad valorem taxes for
64 municipal purposes.

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

67 **SECTION 2.**

68 The municipal election superintendent of the City of Stonecrest shall call and conduct an
69 election as provided in this section for the purpose of submitting this Act to the electors of
70 the City of Stonecrest for approval or rejection. The municipal election superintendent shall
71 conduct that election on the date of the November, 2018, general election and shall issue the
72 call and conduct that election as provided by general law. The municipal election
73 superintendent shall cause the date and purpose of the election to be published once a week
74 for two weeks immediately preceding the date thereof in the official organ of DeKalb
75 County. The ballot shall have written or printed thereon the words:

76 "() YES Shall the Act be approved which provides a homestead exemption from City
77 of Stonecrest ad valorem taxes for municipal purposes in the amount of the
78 () NO greater of \$32,500.00 or the maximum amount which may be granted to
79 unremarried surviving spouses of military veterans?"

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

88 **SECTION 3.**

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

91 **SECTION 4.**

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