

House Bill 1068

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

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption for disabled and senior citizen residents from City of  
2 Stonecrest ad valorem taxes for municipal purposes in the amount of \$14,000.00 of the  
3 assessed value of a homestead, provided that the resident's income does not exceed  
4 \$15,000.00 for the preceding year; to provide for definitions; to specify the terms and  
5 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
6 to 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) "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) "Income" means Georgia taxable net income determined pursuant to Chapter 7 of  
18 Title 48 of the O.C.G.A., as amended, for state income tax purposes, except income shall  
19 not include income received as retirement, survivor, or disability benefits under the  
20 federal Social Security Act or under any other public or private retirement, disability, or  
21 pension system, except such income which is in excess of the maximum amount  
22 authorized to be paid to an individual and such individual's spouse under the federal  
23 Social Security Act. Income from such sources in excess of such maximum amount shall  
24 be included as income for the purposes of this Act.

25 (4) "Senior citizen" means a person who is 65 years of age or over on or before January  
26 1 of the year in which application for the exemption under subsection (b) of this section  
27 is made.

28 (b) Each resident of the City of Stonecrest who is disabled or is a senior citizen is granted  
29 an exemption on that person's homestead from City of Stonecrest ad valorem taxes for  
30 municipal purposes in the amount of \$14,000.00 of the assessed value of that homestead.  
31 The exemption granted by this subsection shall only be granted if that person's income,  
32 together with the income of the spouse who also occupies and resides at such homestead,  
33 does not exceed \$15,000.00 for the immediately preceding year. The value of that property  
34 in excess of such exempted amount shall remain subject to taxation.

35 (c)(1) In order to qualify for the exemption provided for in subsection (b) of this section  
36 due to being disabled, the person claiming such exemption shall be required to obtain a  
37 certificate from not more than three physicians licensed to practice medicine under  
38 Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that, in the opinion of  
39 such physician or physicians, such person is mentally or physically incapacitated to the  
40 extent that such person is unable to be gainfully employed and that such incapacity is  
41 likely to be permanent. Such certificate or certificates shall constitute part of and be  
42 submitted with the application provided for in paragraph (2) of this subsection.

43 (2) A person shall not receive the homestead exemption granted by subsection (b) of this  
44 section unless the person or person's agent files an application with the governing  
45 authority of the City of Stonecrest, or the designee thereof, giving the person's age,  
46 income, and such additional information relative to receiving such exemption as will  
47 enable the governing authority of the City of Stonecrest, or the designee thereof, to make  
48 a determination regarding the initial and continuing eligibility of such owner for such  
49 exemption. The governing authority of the City of Stonecrest, or the designee thereof,  
50 shall provide application forms for this purpose.

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

60 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
61 state ad valorem taxes, county ad valorem taxes for county purposes, or county or

62 independent school district ad valorem taxes for educational purposes. The homestead  
 63 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
 64 any other homestead exemption applicable to City of Stonecrest ad valorem taxes for  
 65 municipal purposes.

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

68 **SECTION 2.**

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

77 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 78 of Stonecrest ad valorem taxes for municipal purposes to disabled and  
 79 ( ) NO senior citizens in the amount of \$14,000.00 of the assessed value of that  
 80 homestead, so long as that person's income, together with the income of the  
 81 spouse who also occupies and resides at such homestead, does not exceed  
 82 \$15,000.00 for the immediately preceding year?"

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

91 **SECTION 3.**

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

94 **SECTION 4.**

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