

House Bill 863 (AS PASSED HOUSE AND SENATE)

By: Representatives Glanton of the 75th, Douglas of the 78th, Burnough of the 77th, and Bazemore of the 63rd

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 compliance with constitutional
7 requirements; to provide for a referendum, effective dates, specific conditional repeal, and
8 automatic repeal; to provide for related matters; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

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

13 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal
14 purposes levied by, for, or on behalf of the City of Jonesboro except for taxes to pay
15 interest on and to retire bonded indebtedness.

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

18 (b) Each resident of the City of Jonesboro is granted an exemption on the assessed value
19 of that person's homestead from all City of Jonesboro ad valorem taxes for municipal
20 purposes in the following amounts:

21 (1) For tax year 2019, \$50,000.00;

22 (2) For tax year 2020, \$40,000.00;

23 (3) For tax year 2021, \$30,000.00;

24 (4) For tax year 2022, \$20,000.00; and

25 (5) For tax year 2023 and all subsequent years, \$10,000.00.

26 The value of the property in excess of such exempted amount shall remain subject to

27 taxation.

28 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
29 section unless the person or person's agent files an application with the governing authority
30 of the City of Jonesboro, or the designee thereof, giving such information relative to
31 receiving such exemption as will enable the governing authority of the City of Jonesboro,
32 or the designee thereof, to make a determination as to whether such owner is entitled to
33 such exemption.

34 (d) The governing authority of the City of Jonesboro, or the designee thereof, shall provide
35 affidavit and application forms for the exemption granted by subsection (b) of this section
36 which shall require such information as may be necessary to determine the initial and
37 continuing eligibility of the owner for the exemption.

38 (e) The exemption granted by subsection (b) of this section shall be claimed and returned
39 as provided in Code Section 48-5-50.1 of the O.C.G.A. The exemption granted by
40 subsection (b) of this section shall be automatically renewed from year to year so long as
41 the owner occupies the residence as a homestead. After a person has filed the proper
42 application, as provided in subsection (c) of this section, it shall not be necessary to make
43 application thereafter for any year, and the exemption granted by subsection (b) of this
44 section shall continue to be allowed to such person. It shall be the duty of any person
45 granted the homestead exemption under subsection (b) of this section to notify the
46 governing authority of the City of Jonesboro, or the designee thereof, in the event that
47 person for any reason becomes ineligible for that exemption.

48 (f) The exemption granted by this Act shall not apply to or affect state ad valorem taxes,
49 county ad valorem taxes for county purposes, or county school district ad valorem taxes
50 for educational purposes. The homestead exemption granted by subsection (b) of this
51 section shall be in addition to and not in lieu of any other homestead exemption applicable
52 to ad valorem taxes for municipal purposes.

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

55 (h) In every year in which the homestead exemption is less than any preceding year, the
56 City of Jonesboro shall cause an advertisement to be placed in its legal organ at least three
57 months prior to the issuance of tax bills stating that the homestead exemption for the then
58 relevant tax year shall be \$10,000.00 less than the preceding tax year.

59 **SECTION 2.**

60 In accordance with the requirements of Article VII, Section II, Paragraph (II)(a)(1) of the
61 Constitution of the State of Georgia, this Act shall not become law unless it receives the
62 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

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SECTION 3.

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

72 "() YES Shall the Act be approved which lowers the homestead exemption from all
 73 () NO City of Jonesboro ad valorem taxes for municipal purposes over a period of
 74 five years to the amount of \$10,000.00 of the assessed value of the
 75 homestead for residents of that city?"

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

85

SECTION 4.

86 If this Act is approved pursuant to the referendum held pursuant to Section 3 of this Act, then
 87 an Act providing for homestead exemptions from ad valorem taxes for city purposes for
 88 residents of the City of Jonesboro, approved May 14, 2002 (Ga. L. 2002, p. 5845), shall stand
 89 repealed effective December 31, 2018.

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SECTION 5.

91 Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon
 92 its approval by the Governor or upon its becoming law without such approval.

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SECTION 6.

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