House Bill 756 (AS PASSED HOUSE AND SENATE)

By: Representatives Carpenter of the 4th, Tarvin of the 2nd, and Ridley of the 6th

A BILL TO BE ENTITLED AN ACT

1 To amend an Act to provide for a homestead exemption from City of Dalton ad valorem 2 taxes for city purposes and a homestead exemption from City of Dalton Independent School 3 District ad valorem taxes for education purposes in the amount of \$75,000.00 of the assessed 4 value of the homestead for each resident of the City of Dalton who is 65 years of age or over 5 and whose annual net income does not exceed \$20,000.00, approved April 2, 1998 (Ga. L. 6 1998, p. 4104), as amended, particularly by an Act approved April 19, 2000; so as to increase 7 the income cap; to increase the exemption from ad valorem taxes for municipal purposes; to 8 provide for applicability; to provide for compliance with constitutional requirements; to 9 provide for a referendum, effective dates, automatic repeal, mandatory execution of election, 10 and judicial remedies regarding failure to comply; to repeal conflicting laws; and for other 11 purposes.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

An Act to provide for a homestead exemption from City of Dalton ad valorem taxes for city
purposes and a homestead exemption from City of Dalton Independent School District ad
valorem taxes for education purposes in the amount of \$75,000.00 of the assessed value of

the homestead for each resident of the City of Dalton who is 65 years of age or over and
whose annual net income does not exceed \$20,000.00, approved April 2, 1998 (Ga. L. 1998,
p. 4104), as amended, particularly by an Act approved April 19, 2000, is amended by
revising subsection (b) of Section 1-1 as follows:

21 "(b) For the taxable year beginning on or after January 1, 2024, and for each year 22 thereafter, each resident of the City of Dalton who is 65 years of age or over on the first 23 day of January of a taxable year and whose income from all sources, including the income 24 of that resident's spouse who also occupies and resides at such homestead, does not exceed \$40,000.00 per annum shall be granted an exemption on that person's homestead 25 26 from all City of Dalton ad valorem taxes for municipal purposes in the amount of 27 \$150,000.00 of the assessed value of that homestead for that taxable year. The value of the homestead in excess of the exempted amount shall remain subject to taxation." 28

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SECTION 2.

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

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SECTION 3.

34 The municipal election superintendent of the City of Dalton shall call and conduct an election 35 as provided in this section for the purpose of submitting this Act to the electors of the City 36 of Dalton for approval or rejection. The municipal election superintendent shall conduct that 37 election in conjunction with the November, 2023, municipal general election and shall issue 38 the call and conduct that election as provided by general law. The municipal election 39 superintendent shall cause the date and purpose of the election to be published once a week 40 for two weeks immediately preceding the date thereof in the official organ of Whitfield 41 County. The ballot shall have written or printed thereon the words:

42 "() YES Shall the Act be approved which increase the income cap from \$35,000.00
43 to \$40,000 and increases the homestead exemption from City of Dalton ad
44 () NO valorem taxes for municipal purposes to certain senior citizens age 65 years
45 and older to the amount of \$150,000.00 off the assessed value of the
46 homestead?"

47 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring 48 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on 49 such question are for approval of the Act, Section 1 of this Act shall become of full force and 50 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted 51 as provided in this section, Section 1 of this Act shall not become effective and this Act shall 52 be automatically repealed on the first day of July immediately following that election date. 53 The expense of such election shall be borne by the City of Dalton. It shall be the municipal 54 election superintendent's duty to certify the result thereof to the Secretary of State. The 55 provisions of this section shall be mandatory upon the municipal election superintendent and 56 are not intended as directory. If the municipal election superintendent fails or refuses to 57 comply with this section, any elector of the City of Dalton may apply for a writ of mandamus 58 to compel the municipal election superintendent to perform his or her duties under this 59 section. If the court finds that the municipal election superintendent has not complied with 60 this section, the court shall fashion appropriate relief requiring the municipal election 61 superintendent to call and conduct such election on the date required by this section or on the 62 next date authorized for special elections provided for in Code Section 21-2-540 of the 63 O.C.G.A.

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SECTION 4.

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

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SECTION 5.

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