

House Bill 762 (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 independent
2 school district ad valorem taxes for educational purposes in the amount of \$150,000.00 of
3 the assessed value of the homestead for residents of that school district who are 70 years of
4 age or over, approved May 17, 2004 (Ga. L. 2004, p. 3763), so as to increase such
5 exemption; to provide for compliance with constitutional requirements; to provide for a
6 referendum, effective dates, automatic repeal, mandatory execution of election, and judicial
7 remedies regarding failure to comply; to provide for related matters; to repeal conflicting
8 laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 An Act to provide for a homestead exemption from City of Dalton independent school
12 district ad valorem taxes for educational purposes in the amount of \$150,000.00 of the
13 assessed value of the homestead for residents of that school district who are 70 years of age
14 or over, approved May 17, 2004 (Ga. L. 2004, p. 3763), is amended by revising
15 subsection (b) of Section 1 as follows:

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16 "(b) Each resident of the City of Dalton independent school district who is 70 years of age
17 or older is granted an exemption on that person's homestead from City of Dalton
18 independent school district ad valorem taxes for educational purposes in the amount of
19 \$250,000.00 of the assessed value of that homestead. The value of that property in excess
20 of such exempted amount shall remain subject to taxation."

21 **SECTION 2.**

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

25 **SECTION 3.**

26 The municipal election superintendent of the City of Dalton shall call and conduct an election
27 as provided in this section for the purpose of submitting this Act to the electors of the City
28 of Dalton for approval or rejection. The municipal election superintendent shall conduct that
29 election in conjunction with the November, 2023, municipal general election and shall issue
30 the call and conduct that election as provided by general law. The municipal election
31 superintendent shall cause the date and purpose of the election to be published once a week
32 for two weeks immediately preceding the date thereof in the official organ of Whitfield
33 County. The ballot shall have written or printed thereon the words:

34 "() YES Shall the Act be approved which increases the homestead exemption from
35 () NO City of Dalton independent school district ad valorem taxes for educational
36 purposes for residents of that school district who are 70 years of age or older
37 to \$250,000.00 of the assessed value of the homestead?"

38 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
39 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
40 such question are for approval of the Act, Section 1 of this Act shall become of full force and

41 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
42 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
43 be automatically repealed on the first day of July immediately following that election date.
44 The expense of such election shall be borne by the City of Dalton. It shall be the municipal
45 election superintendent's duty to certify the result thereof to the Secretary of State. The
46 provisions of this section shall be mandatory upon the municipal election superintendent and
47 are not intended as directory. If the municipal election superintendent fails or refuses to
48 comply with this section, any elector of the City of Dalton may apply for a writ of mandamus
49 to compel the municipal election superintendent to perform his or her duties under this
50 section. If the court finds that the municipal election superintendent has not complied with
51 this section, the court shall fashion appropriate relief requiring the municipal election
52 superintendent to call and conduct such election on the date required by this section or on the
53 next date authorized for special elections provided for in Code Section 21-2-540 of the
54 O.C.G.A.

55 **SECTION 4.**

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

58 **SECTION 5.**

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