

House Bill 1423 (AS PASSED HOUSE AND SENATE)

By: Representatives Wade of the 9<sup>th</sup> and Chastain of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To provide homestead exemptions from Dawson County school district ad valorem taxes for  
2 educational purposes for certain senior citizens; to provide for definitions; to specify the  
3 terms and conditions of the exemption and the procedures relating thereto; to provide for  
4 applicability and eligibility; to provide for compliance with constitutional requirements; to  
5 provide for a referendum, effective dates, automatic repeal, mandatory execution of election,  
6 and judicial remedies regarding failure to comply; 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 educational purposes" means all ad valorem taxes for  
12 educational purposes levied by, for, or on behalf of the Dawson County school district,  
13 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
14 school district bonded 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) "Senior citizen" means any resident of the Dawson County school district who has  
18 owned one or more homesteads in Dawson County for at least 30 years.

19 (b)(1) Each resident of the Dawson County school district who has owned a homestead  
20 in Dawson County for at least five years and who is between 65 and 74 years of age on  
21 or before January 1 of the year in which application for the exemption under this  
22 subsection is made is granted an exemption on that person's homestead from all Dawson  
23 County school district ad valorem taxes for educational purposes up to the amount  
24 of \$200,000.00 of the assessed value of that homestead.

25 (2) Each resident of the Dawson County school district who has owned a homestead in  
26 Dawson County for at least five years and who is 75 years of age or over on or before  
27 January 1 of the year in which application for the exemption under this subsection is  
28 made is granted an exemption on that person's homestead from all Dawson County school  
29 district ad valorem taxes for educational purposes up to the amount of \$300,000.00 of the  
30 assessed value of that homestead.

31 (3) Each senior citizen is granted an exemption on that person's homestead from all  
32 Dawson County school district ad valorem taxes for educational purposes up to the  
33 amount of \$200,000.00 of the assessed value of that homestead.

34 (4) The exemptions provided for in this subsection shall not apply to taxes assessed on  
35 improvements to such homestead or additional land that is added to such homestead after  
36 January 1 of the base year. If any real property is removed from such homestead, the  
37 base year assessed value, including any final determination of value on appeal pursuant  
38 to Code Section 48-5-311 of the O.C.G.A., as amended, shall be adjusted to reflect such  
39 removal, and the exemption shall be recalculated accordingly. The value of that property  
40 in excess of such exempted amount shall remain subject to taxation.

41 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
42 section unless such person or person's agent files an application with the tax commissioner  
43 of Dawson County which includes such information relative to receiving such exemption as

44 will enable the tax commissioner of Dawson County to make a determination regarding the  
45 initial and continuing eligibility of such person for such exemption. In the case of the  
46 exemption provided for in paragraph (3) of subsection (b) of this section, it shall be the duty  
47 of the person to provide supporting documentation for qualification. The tax commissioner  
48 of Dawson County shall provide application forms for this purpose.

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

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

64 (f) Except as otherwise provided in Section 3 of this Act, the exemption granted by  
65 subsection (b) of this section shall apply to all taxable years beginning on or after  
66 January 1, 2025, through the tax year ending on December 31, 2044.

67 (g) A person shall not receive the homestead exemption granted by subsection (b) of this  
68 section if the homestead includes more than 11.99 contiguous acres of homestead property.

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**SECTION 2.**

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

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**SECTION 3.**

74 The election superintendent of Dawson County shall call and conduct an election as provided  
 75 in this section for the purpose of submitting this Act to the electors of the Dawson County  
 76 school district for approval or rejection. The election superintendent shall conduct that  
 77 election no later than the Tuesday next following the first Monday in November, 2024, and  
 78 shall issue the call and conduct that election as provided by general law. The election  
 79 superintendent shall cause the date and purpose of the election to be published once a week  
 80 for two weeks immediately preceding the date thereof in the official organ of Dawson  
 81 County. The ballot shall have written or printed thereon the words:

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"( ) YES Shall the Act be approved which provides for senior citizens between 65

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( ) NO and 74 years of age a homestead exemption from Dawson County school

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district ad valorem taxes for educational purposes up to the amount

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of \$200,000.00 of the assessed value of that homestead, provides for senior

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citizens age 75 years and over a homestead exemption from Dawson County

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school district ad valorem taxes for educational purposes up to the amount

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of \$300,000.00 of the assessed value of that homestead, and provides,

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beginning in 2026, for residents of the Dawson County school district who

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have owned one or more homesteads in Dawson County for at least 30 years

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a homestead exemption on that person's homestead from all Dawson County

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school district ad valorem taxes for educational purposes up to the amount

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of \$200,000.00 of the assessed value of that homestead, provided that they

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have had a homestead in the county for at least five years, the homestead

95 includes less than 12 acres, and the exemptions shall sunset on  
96 December 31, 2044?"

97 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
98 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
99 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
100 effect on January 1, 2025, provided that paragraph (3) of subsection (b) of Section 1 shall  
101 become of full force and effect on January 1, 2026. If the Act is not so approved or if the  
102 election is not conducted as provided in this section, Section 1 of this Act shall not become  
103 effective, and this Act shall be automatically repealed on the first day of January immediately  
104 following that election date. The expense of such election shall be borne by Dawson County.  
105 It shall be the election superintendent's duty to certify the result thereof to the Secretary of  
106 State. The provisions of this section shall be mandatory upon the election superintendent and  
107 are not intended as directory. If the election superintendent fails or refuses to comply with  
108 this section, any elector of the Dawson County school district may apply for a writ of  
109 mandamus to compel the election superintendent to perform his or her duties under this  
110 section. If the court finds that the election superintendent has not complied with this section,  
111 the court shall fashion appropriate relief requiring the election superintendent to call and  
112 conduct such election on the date required by this section or on the next date authorized for  
113 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

114 **SECTION 4.**

115 In the event that this Act is approved by referendum pursuant to Section 3 of this Act, on and  
116 after January 1, 2025, Dawson County shall no longer accept applications from senior  
117 citizens for new senior homestead exemptions pursuant to that Act to provide a homestead  
118 exemption from Dawson County school district ad valorem taxes for educational purposes  
119 in the amount of \$60,000.00 of the assessed value of the homestead for residents of that  
120 school district who are disabled or who are 65 years of age or older and whose income does

121 not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3850), provided that senior  
122 citizens to whom such a homestead exemption was granted pursuant to such Act in taxable  
123 year 2024 may either continue such homestead exemption or else apply for a homestead  
124 exemption pursuant to this Act.

125 **SECTION 5.**

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

128 **SECTION 6.**

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