

House Bill 823 (AS PASSED HOUSE AND SENATE)

By: Representatives Wade of the 9th and Chastain of the 7th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act to provide a homestead exemption from Dawson County ad valorem taxes
2 for county purposes for certain senior citizens, approved April 22, 2024 (Ga. L. 2024, p.
3 3588), so as to revise the definition of senior citizen; to provide that the homestead
4 exemption granted by this Act shall be in lieu of and not in addition to any other homestead
5 exemption applicable to Dawson County ad valorem taxes for county purposes; to fix a
6 nonsubstantive scrivener's error; to provide for compliance with constitutional requirements;
7 to provide for a referendum, effective dates, automatic repeal, mandatory execution of
8 election, and judicial remedies regarding failure to comply; to provide for related matters;
9 to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act to provide a homestead exemption from Dawson County ad valorem taxes for county
13 purposes for certain senior citizens, approved April 22, 2024 (Ga. L. 2024, p. 3588), is
14 amended by revising paragraph (3) of subsection (a) and subsection (e) of Section 1 as
15 follows:

“(3) 'Senior citizen' means any resident of Dawson County who has owned one or more homesteads or who has maintained a primary residency within Dawson County for at least 30 years.”

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

SECTION 2.

Said Act is further amended in Section 3 by striking the term "January 1, 2026" and replacing it with "January 1, 2025."

SECTION 3.

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.

SECTION 4.

The election superintendent of Dawson County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Dawson County for approval or rejection. The election superintendent shall conduct that election no later than the Tuesday next following the first Monday in November, 2025, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Dawson County. The ballot shall have written or printed thereon the words:

40 "() YES Shall the Act be approved which amends an Act to provide a homestead
41 () NO exemption from Dawson County ad valorem taxes for county purposes for
42 certain senior citizens, approved April 22, 2024 (Ga. L. 2024, p. 3588), so
43 as to provide that senior citizens who have resided in, but not owned, a
44 homestead within the county for at least 30 years also qualify for the
45 exemption granted by that Act and to provide that such homestead
46 exemption shall be in lieu of and not in addition to any other homestead
47 exemption applicable to Dawson County ad valorem taxes for county
48 purposes?"

49 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
50 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
51 such question are for approval of the Act, Section 1 of this Act shall become of full force and
52 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted
53 as provided in this section, Section 1 of this Act shall not become effective, and Section 1
54 of this Act shall be automatically repealed on the 365th calendar day following the election
55 date provided for in this section. The expense of such election shall be borne by Dawson
56 County. It shall be the election superintendent's duty to certify the result thereof to the
57 Secretary of State. The provisions of this section shall be mandatory upon the election
58 superintendent and are not intended as directory. If the election superintendent fails or
59 refuses to comply with this section, any elector of the Dawson County may apply for a writ
60 of mandamus to compel the election superintendent to perform his or her duties under this
61 section. If the court finds that the election superintendent has not complied with this section,
62 the court shall fashion appropriate relief requiring the election superintendent to call and
63 conduct such election on the date required by this section or on the next date authorized for
64 special elections provided for in Code Section 21-2-540 of the O.C.G.A.

65 **SECTION 5.**

66 Except as otherwise provided in Section 4 of this Act, this Act shall become effective upon
67 its approval by the Governor or upon its becoming law without such approval.

68 **SECTION 6.**

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