

House Bill 824 (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 close for new applications certain homestead exemptions for senior citizens from Dawson  
2 County ad valorem taxes for county purposes and homestead exemptions for senior citizens  
3 from Dawson County school district ad valorem taxes for educational purposes pursuant to  
4 an Act to provide a homestead exemption from Dawson County ad valorem taxes for county  
5 purposes and Dawson County School District ad valorem taxes for educational purposes in  
6 the amount of \$10,000.00 of the assessed value of the homestead for certain residents of that  
7 school district who are 62 to 74 years of age and who have household incomes not exceeding  
8 \$25,000.00 and to provide a homestead exemption from such taxes for the full value of such  
9 homestead for certain residents of that school district who are 75 years of age or older and  
10 who have household incomes not exceeding \$25,000.00, approved June 3, 2003 (Ga. L.  
11 2003, p. 4431); an Act to provide a homestead exemption from Dawson County ad valorem  
12 taxes for county purposes in the amount of \$60,000.00 of the assessed value of the  
13 homestead for residents of that county who are disabled or who are 65 years of age or older  
14 and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p.  
15 3871), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3695);  
16 an Act to provide a homestead exemption from Dawson County school district ad valorem  
17 taxes for educational purposes in the amount of \$60,000.00 of the assessed value of the  
18 homestead for residents of that school district who are disabled or who are 65 years of age

H. B. 824

- 1 -

or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3850), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3611); and an Act to provide a homestead exemption from Dawson County school district ad valorem taxes for educational purposes in the amount of \$120,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older, approved May 28, 2010 (Ga. L. 2010, p. 3608); to provide that any senior citizen who receives any of these exemptions may continue to receive such exemption or apply for another available homestead exemption; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, automatic repeal, mandatory execution of election, and judicial remedies regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

(a) On and after January 1, 2026, Dawson County shall no longer accept applications from senior citizens for new senior homestead exemptions pursuant to the following Acts:

(1) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes and Dawson County School District ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the homestead for certain residents of that school district who are 62 to 74 years of age and who have household incomes not exceeding \$25,000.00; to provide a homestead exemption from such taxes for the full value of such homestead for certain residents of that school district who are 75 years of age or older and who have household incomes not exceeding \$25,000.00, approved June 3, 2003 (Ga. L. 2003, p. 4431);

(2) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes in the amount of \$60,000.00 of the assessed value of the homestead for

residents of that county who are disabled or who are 65 years of age or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3871), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3695);

(3) An Act to provide a homestead exemption from Dawson County school district ad valorem taxes for educational purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents of that school district who are disabled or who are 65 years of age or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3850), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3611); and

(4) An Act to provide a homestead exemption from Dawson County school district ad valorem taxes for educational purposes in the amount of \$120,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older, approved May 28, 2010 (Ga. L. 2010, p. 3608).

(b) Senior citizens to whom a homestead exemption was granted prior to January 1, 2026, pursuant to any Act included in subsection (a) of this section may continue to receive such exemption or apply for another available homestead exemption, including those available pursuant to the following Acts:

(1) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes for certain senior citizens, approved April 22, 2024 (Ga. L. 2024, p. 3588); and

(2) An Act to provide homestead exemptions from Dawson County school district ad valorem taxes for educational purposes for certain senior citizens, approved April 22, 2024 (Ga. L. 2024, p. 3592).

**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.

**SECTION 3.**

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 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:

"( ) YES    Shall the Act be approved which provides that, beginning January 1, 2026, Dawson County will no longer accept applications for new senior homestead exemptions pursuant to the Acts listed below; provided, however, that senior citizens who have already been approved for any of these homestead exemptions may choose to continue to receive that homestead exemption or apply for another available senior homestead exemption?

(1) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes and Dawson County School District ad valorem taxes for educational purposes in the amount of \$10,000.00 of the assessed value of the homestead for certain residents of that school district who are 62 to 74 years of age and who have household incomes not exceeding \$25,000.00; to provide a homestead exemption from such

taxes for the full value of such homestead for certain residents of that school district who are 75 years of age or older and who have household incomes not exceeding \$25,000.00, approved June 3, 2003 (Ga. L. 2003, p. 4431);

(2) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents of that county who are disabled or who are 65 years of age or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3871), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3695);

(3) An Act to provide a homestead exemption from Dawson County school district ad valorem taxes for educational purposes in the amount of \$60,000.00 of the assessed value of the homestead for residents of that school district who are disabled or who are 65 years of age or older and whose income does not exceed \$50,000.00, approved May 13, 2008 (Ga. L. 2008, p. 3850), as amended, particularly by an Act approved May 28, 2010 (Ga. L. 2010, p. 3611); and

(4) An Act to provide a homestead exemption from Dawson County school district ad valorem taxes for educational purposes in the amount of \$120,000.00 of the assessed value of the homestead for residents of that school district who are 70 years of age or older, approved May 28, 2010 (Ga. L. 2010, p. 3608).

This Act does not affect the availability of senior homestead exemptions pursuant to the following Acts:

(1) An Act to provide a homestead exemption from Dawson County ad valorem taxes for county purposes for certain senior citizens, approved

120 April 22, 2024, (Ga. L. 2024, p. 3588); or

121 (2) An Act to provide homestead exemptions from Dawson County  
122 school district ad valorem taxes for educational purposes for certain  
123 senior citizens, approved April 22, 2024, (Ga. L. 2024, p. 3592)."

124 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
125 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
126 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
127 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted  
128 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
129 be automatically repealed on the 365th calendar day following the election date provided for  
130 in this section. The expense of such election shall be borne by Dawson County. It shall be  
131 the election superintendent's duty to certify the result thereof to the Secretary of State. The  
132 provisions of this section shall be mandatory upon the election superintendent and are not  
133 intended as directory. If the election superintendent fails or refuses to comply with this  
134 section, any elector of the Dawson County may apply for a writ of mandamus to compel the  
135 election superintendent to perform his or her duties under this section. If the court finds that  
136 the election superintendent has not complied with this section, the court shall fashion  
137 appropriate relief requiring the election superintendent to call and conduct such election on  
138 the date required by this section or on the next date authorized for special elections provided  
139 for in Code Section 21-2-540 of the O.C.G.A.

#### 140 SECTION 4.

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