

House Bill 843 (AS PASSED HOUSE AND SENATE)

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

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 municipal purposes in the amount of \$150,000.00 of the assessed value of the
3 homestead for residents of that city who are 70 years of age or over, approved May 17, 2004
4 (Ga. L. 2004, p. 3766), as amended, so as to increase such exemption; to revise provisions
5 for the grandfathering of certain residents; to provide for compliance with constitutional
6 requirements; to provide for a referendum, effective dates, automatic repeal, mandatory
7 execution of election, and judicial remedies regarding failure to comply; to provide for
8 related matters; to repeal conflicting 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 ad valorem taxes for
12 municipal purposes in the amount of \$150,000.00 of the assessed value of the homestead for
13 residents of that city who are 70 years of age or over, approved May 17, 2004 (Ga. L. 2004,
14 p. 3766), as amended, is amended by revising subsection (b) of Section 1 as follows:

15 "(b) Each resident of the City of Dalton who is a senior citizen is granted an exemption on
16 that person's homestead from City of Dalton ad valorem taxes for municipal purposes in

the amount of \$325,000.00 of the assessed value of that homestead. The value of that property in excess of such exempted amount shall remain subject to taxation."

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 municipal election superintendent of the City of Dalton shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Dalton for approval or rejection. The municipal election superintendent shall conduct that election on any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but not later than the November, 2026, general election and shall issue the call and conduct such election as provided by general law. The municipal 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 Whitfield County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which increases the homestead exemption from
() NO City of Dalton ad valorem taxes for municipal purposes for citizens age 70
years or over to the amount of \$325,000.00 of the assessed value of the
homestead?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2027. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

be automatically repealed on the 365th calendar day following the election date provided for in this section. The expense of such election shall be borne by the City of Dalton. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the municipal election superintendent and are not intended as directory. If the municipal election superintendent fails or refuses to comply with this section, any elector of the City of Dalton may apply for a writ of mandamus to compel the municipal election superintendent to perform his or her duties under this section. If the court finds that the municipal election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the municipal election superintendent to call and conduct such election on the date required by this section or on the next date authorized for special elections provided for in Code Section 21-2-540 of the O.C.G.A.

SECTION 4.

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

SECTION 5.

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