

House Bill 758

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 ad valorem
2 taxes for city purposes and a homestead exemption from City of Dalton Independent School
3 District ad valorem taxes for educational purposes in the amount of \$75,000.00 of the
4 assessed value of the homestead for each resident of the City of Dalton who is 65 years of
5 age or over and whose annual net income does not exceed \$20,000.00, approved April 2,
6 1998 (Ga. L. 1998, p. 4104), as amended, particularly by an Act approved April 19, 2000
7 (Ga. L. 2000, p. 4480), so as to increase the income cap and the amount of the exemption
8 from ad valorem taxes for educational purposes; to provide for compliance with
9 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
10 mandatory execution of election, and judicial remedies regarding failure to comply; to repeal
11 conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

13 **SECTION 1.**

14 An Act to provide for a homestead exemption from City of Dalton ad valorem taxes for city
15 purposes and a homestead exemption from City of Dalton Independent School District ad
16 valorem taxes for educational purposes in the amount of \$75,000.00 of the assessed value of

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17 the homestead for each resident of the City of Dalton who is 65 years of age or over and
18 whose annual net income does not exceed \$20,000.00, approved April 2, 1998 (Ga. L. 1998,
19 p. 4104), as amended, particularly by an Act approved April 19, 2000 (Ga. L. 2000, p. 4480),
20 is amended by revising subsection (b) of Section 2-1 as follows:

21 "(b) Each resident of the City of Dalton Independent School District who is 65 years of age
22 or older and whose annual net income does not exceed \$40,000.00 is granted an exemption
23 on that person's homestead from all City of Dalton Independent School District ad valorem
24 taxes for educational purposes in the amount of \$150,000.00 of the assessed value of that
25 homestead. The value of the homestead in excess of the exempted amount shall remain
26 subject to taxation."

27 **SECTION 2.**

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

31 **SECTION 3.**

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

40 "() YES Shall the Act be approved which increases the income cap to \$40,000.00
41 () NO and increases the homestead exemption from City of Dalton ad valorem
42 taxes for educational purposes for residents of that school district who are
43 65 years of age or older to \$150,000.00 of the assessed value of the
44 homestead?"

45 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
46 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
47 such question are for approval of the Act, Section 1 of this Act shall become of full force and
48 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
49 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
50 be automatically repealed on the first day of July immediately following that election date.
51 The expense of such election shall be borne by the City of Dalton. It shall be the municipal
52 election superintendent's duty to certify the result thereof to the Secretary of State. The
53 provisions of this section shall be mandatory upon the municipal election superintendent and
54 are not intended as directory. If the municipal election superintendent fails or refuses to
55 comply with this section, any elector of the City of Dalton may apply for a writ of mandamus
56 to compel the municipal election superintendent to perform his or her duties under this
57 section. If the court finds that the municipal election superintendent has not complied with
58 this section, the court shall fashion appropriate relief requiring the municipal election
59 superintendent to call and conduct such election on the date required by this section or on the
60 next date authorized for special elections provided for in Code Section 21-2-540 of the
61 O.C.G.A.

62 **SECTION 4.**

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

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SECTION 5.

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