

House Bill 1422

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 a homestead exemption from Dawson County ad valorem taxes for county  
2 purposes for certain senior citizens; to provide for definitions; to specify the terms and  
3 conditions of the exemption and the procedures relating thereto; to provide for applicability;  
4 to provide for compliance with constitutional requirements; to provide for a referendum,  
5 effective dates, automatic repeal, mandatory execution of election, and judicial remedies  
6 regarding failure to comply; to provide for related matters; to repeal conflicting laws; and for  
7 other 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 county purposes" means all ad valorem taxes for county  
12 purposes levied by, for, or on behalf of Dawson County, except for any ad valorem taxes  
13 to pay interest on and to retire county bonded indebtedness.

14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of  
15 the O.C.G.A., as amended.

16 (3) "Senior citizen" means any resident of Dawson County who has owned one or more  
17 homesteads in Dawson County for at least 30 years.

18 (b) Each senior citizen is granted an exemption on that person's homestead from all Dawson  
19 County ad valorem taxes for county purposes up to the amount of \$200,000.00 of the  
20 assessed value of that homestead.

21 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
22 section unless such person or person's agent files an application with the tax commissioner  
23 of Dawson County, giving such information relative to receiving such exemption as will  
24 enable the tax commissioner of Dawson County to make a determination regarding the initial  
25 and continuing eligibility of such person for such exemption and it shall be the duty of the  
26 person to provide supporting documentation for qualification. The tax commissioner of  
27 Dawson County shall provide application forms for this purpose.

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

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

42 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years  
 43 beginning on or after January 1, 2025, through the tax year ending on December 31, 2044.

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

46 **SECTION 2.**

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

50 **SECTION 3.**

51 The election superintendent of Dawson County shall call and conduct an election as provided  
 52 in this section for the purpose of submitting this Act to the electors of Dawson County for  
 53 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
 54 next following the first Monday in November, 2024, and shall issue the call and conduct that  
 55 election as provided by general law. The election superintendent shall cause the date and  
 56 purpose of the election to be published once a week for two weeks immediately preceding  
 57 the date thereof in the official organ of Dawson County. The ballot shall have written or  
 58 printed thereon the words:

59 "( ) YES Shall the Act be approved which provides a homestead exemption from  
 60 ( ) NO Dawson County ad valorem taxes for county purposes, beginning in 2025,  
 61 for residents of Dawson County who have owned one or more homesteads  
 62 in Dawson County for at least 30 years up to the amount of \$200,000.00 of  
 63 the assessed value of that homestead, provided that the homestead includes  
 64 less than 12 acres and the exemptions shall sunset on December 31, 2044?"

65 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 66 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on

67 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
68 effect on January 1, 2026. If the Act is not so approved or if the election is not conducted  
69 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
70 be automatically repealed on the first day of January immediately following that election  
71 date. The expense of such election shall be borne by Dawson County. It shall be the election  
72 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
73 of this section shall be mandatory upon the election superintendent and are not intended as  
74 directory. If the election superintendent fails or refuses to comply with this section, any  
75 elector of Dawson County may apply for a writ of mandamus to compel the election  
76 superintendent to perform his or her duties under this section. If the court finds that the  
77 election superintendent has not complied with this section, the court shall fashion appropriate  
78 relief requiring the election superintendent to call and conduct such election on the date  
79 required by this section or on the next date authorized for special elections provided for in  
80 Code Section 21-2-540 of the O.C.G.A.

81 **SECTION 4.**

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

84 **SECTION 5.**

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