

House Bill 786

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 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), so as to increase such exemption; to provide for compliance with
5 constitutional requirements; to provide for a referendum, effective dates, automatic repeal,
6 mandatory execution of election, and judicial remedies regarding failure to comply; to
7 provide for related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act to provide for a homestead exemption from City of Dalton ad valorem taxes for
11 municipal purposes in the amount of \$150,000.00 of the assessed value of the homestead for
12 residents of that city who are 70 years of age or over, approved May 17, 2004 (Ga. L. 2004,
13 p. 3766), is amended by revising subsection (b) of Section 1 as follows:

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

16 the amount of \$250,000.00 of the assessed value of that homestead. The value of that
17 property in excess of such exempted amount shall remain subject to taxation."

18 **SECTION 2.**

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

22 **SECTION 3.**

23 The municipal election superintendent of the City of Dalton shall call and conduct an election
24 as provided in this section for the purpose of submitting this Act to the electors of the City
25 of Dalton for approval or rejection. The municipal election superintendent shall conduct that
26 election in conjunction with the November, 2023, municipal general election and shall issue
27 the call and conduct that election as provided by general law. The municipal election
28 superintendent shall cause the date and purpose of the election to be published once a week
29 for two weeks immediately preceding the date thereof in the official organ of Whitfield
30 County. The ballot shall have written or printed thereon the words:

31 "() YES Shall the Act be approved which increases the homestead exemption from
32 () NO City of Dalton ad valorem taxes for municipal purposes for citizens age 70
33 years and older to the amount of \$250,000.00 of the assessed value of the
34 homestead?"

35 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
36 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
37 such question are for approval of the Act, Section 1 of this Act shall become of full force and
38 effect on January 1, 2024. If the Act is not so approved or if the election is not conducted
39 as provided in this section, Section 1 of this Act shall not become effective and this Act shall
40 be automatically repealed on the first day of July immediately following that election date.

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

52 **SECTION 4.**

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

55 **SECTION 5.**

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