

House Bill 756

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

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

"(b) For the taxable year beginning on or after January 1, 2024, and for each year thereafter, each resident of the City of Dalton who is 65 years of age or over on the first day of January of a taxable year and whose income from all sources, including the income of that resident's spouse who also occupies and resides at such homestead, does not exceed \$40,000.00 per annum shall be granted an exemption on that person's homestead from all City of Dalton ad valorem taxes for municipal purposes in the amount of \$150,000.00 of the assessed value of that homestead for that taxable year. The value of the homestead in excess of the 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 in conjunction with the November, 2023, municipal general election and shall issue the call and conduct that 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:

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SECTION 5.

68 All laws and parts of laws in conflict with this Act are repealed.