

House Bill 842

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 providing a homestead exemption from Whitfield County ad valorem taxes
2 for county purposes in the amount of \$250,000.00 of the appraised value of the homestead
3 for residents of that county who are 70 years of age or over, approved May 3, 2023 (Ga.
4 L. 2023, p. 4357), so as to revise the exemption amount; to provide for applicability; to
5 provide for compliance with constitutional requirements; to provide for a referendum,
6 effective dates, automatic repeal, mandatory execution of election, and judicial remedies
7 regarding failure to comply; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 An Act providing a homestead exemption from Whitfield County ad valorem taxes for
11 county purposes in the amount of \$250,000.00 of the appraised value of the homestead for
12 residents of that county who are 70 years of age or over, approved May 3, 2023 (Ga. L. 2023,
13 p. 4357) is amended by revising subsections (b) and (f) of Section 1 as follows:

14 "(b) Each resident of Whitfield County who is 70 years of age or older on or before
15 January 1 of the year in which application for the exemption under this Act is made is
16 granted an exemption on that person's homestead from Whitfield County ad valorem taxes

17 for county purposes in the amount of \$325,000.00 of the appraised value of that
18 homestead."

19 "(f) The exemption granted by subsection (b) of this section shall apply to all taxable years
20 beginning on or after January 1, 2026."

21 **SECTION 2.**

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

25 **SECTION 3.**

26 The election superintendent of Whitfield County shall call and conduct an election as
27 provided in this section for the purpose of submitting this Act to the electors of the Whitfield
28 County for approval or rejection. The election superintendent shall conduct that election on
29 the Tuesday following the first Monday in November, 2025, and shall issue the call and
30 conduct that election as provided by general law. The election superintendent shall cause the
31 date and purpose of the election to be published once a week for two weeks immediately
32 preceding the date thereof in the official organ of Whitfield County. The ballot shall have
33 written or printed thereon the words:

34 "() YES Shall the Act be approved which revises the homestead exemption from
35 Whitfield County ad valorem taxes for county purposes from \$250,000.00
36 () NO of the appraised value to \$325,000.00 of the appraised value of the
37 homestead for residents of that school district who are 70 years of age or
38 older?"

39 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
40 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
41 such question are for approval of the Act, Section 1 of this Act shall become of full force and

42 effect on January 1, 2026. If this Act is not so approved or if the election is not conducted
43 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
44 be automatically repealed on the 365th calendar day immediately following that election
45 date. The expense of such election shall be borne by the Whitfield County. It shall be the
46 election superintendent's duty to certify the result thereof to the Secretary of State. The
47 provisions of this section shall be mandatory upon the election superintendent and are not
48 intended as directory. If the election superintendent fails or refuses to comply with this
49 section, any elector of the Whitfield County may apply for a writ of mandamus to compel
50 the election superintendent to perform his or her duties under this section. If the court finds
51 that the election superintendent has not complied with this section, the court shall fashion
52 appropriate relief requiring the election superintendent to call and conduct such election on
53 the date required by this section or on the next date authorized for special elections provided
54 for in Code Section 21-2-540 of the O.C.G.A.

55 **SECTION 4.**

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

58 **SECTION 5.**

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