

House Bill 843

By: Representatives Carpenter of the 4<sup>th</sup>, Ridley of the 6<sup>th</sup>, and Tarvin of the 2<sup>nd</sup>

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

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 style="text-align:center">**SECTION 1.**

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

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

17 the amount of \$325,000.00 of the assessed value of that homestead. The value of that  
 18 property in excess of such exempted amount shall remain subject to taxation."

19 **SECTION 2.**

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

23 **SECTION 3.**

24 The municipal election superintendent of the City of Dalton shall call and conduct an election  
 25 as provided in this section for the purpose of submitting this Act to the electors of the City  
 26 of Dalton for approval or rejection. The municipal election superintendent shall conduct that  
 27 election on any permissible special election date under Code Section 21-2-540 of the  
 28 O.C.G.A., but not later than the November, 2026, general election and shall issue the call and  
 29 conduct such election as provided by general law. The municipal election superintendent  
 30 shall cause the date and purpose of the election to be published once a week for two weeks  
 31 immediately preceding the date thereof in the official organ of Whitfield County. The ballot  
 32 shall have written or printed thereon the words:

33 "( ) YES Shall the Act be approved which increases the homestead exemption from  
 34 ( ) NO City of Dalton ad valorem taxes for municipal purposes for citizens age 70  
 35 years or over to the amount of \$325,000.00 of the assessed value of the  
 36 homestead?"

37 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 38 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 39 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 40 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
 41 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall

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

54 **SECTION 4.**

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

57 **SECTION 5.**

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