

Senate Bill 627

By: Senators Anavitarte of the 31st and Bearden of the 30th

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from City of Dallas ad valorem taxes for municipal  
2 purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents  
3 of that city; to provide for definitions; to specify the terms and conditions of the exemption  
4 and the procedures relating thereto; to provide for applicability; to provide for compliance  
5 with constitutional requirements; to provide for a referendum, effective dates, automatic  
6 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;  
7 to 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 (a) As used in this Act, the term:

11 (1) "Ad valorem taxes for municipal purposes" means all ad valorem taxes for municipal  
12 purposes levied by, for, or on behalf of the City of Dallas, including, but not limited to,  
13 any ad valorem taxes to pay interest on and to retire municipal 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.

S. B. 627

16 (b) Each resident of the City of Dallas is granted an exemption on such person's homestead  
17 from City of Dallas ad valorem taxes for municipal purposes in the amount of \$50,000.00  
18 of the assessed value of such homestead. The value of that property in excess of such  
19 exempted amount shall remain subject to taxation.

20 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
21 section unless such person or person's agent files an application with the governing authority  
22 of the City of Dallas, or the designee thereof, giving such information relative to receiving  
23 such exemption as will enable the governing authority of the City of Dallas, or the designee  
24 thereof, to make a determination regarding the initial and continuing eligibility of such  
25 person for such exemption. The governing authority of the City of Dallas, or the designee  
26 thereof, shall provide application forms for this purpose.

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

36 (e) The exemption granted by subsection (b) of this section shall not apply to or affect any  
37 state ad valorem taxes, county ad valorem taxes for county purposes, or county or  
38 independent school district ad valorem taxes for educational purposes. The homestead  
39 exemption granted by subsection (b) of this section shall be in addition to and not in lieu of  
40 any other homestead exemption applicable to City of Dallas ad valorem taxes for municipal  
41 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, 2027.

44 **SECTION 2.**

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

48 **SECTION 3.**

49 The municipal election superintendent of the City of Dallas shall call and conduct an election  
 50 as provided in this section for the purpose of submitting this Act to the electors of the City  
 51 of Dallas for approval or rejection. The municipal election superintendent shall conduct that  
 52 election on the Tuesday after the first Monday in November, 2026, and shall issue the call  
 53 and conduct that election as provided by general law. The municipal election superintendent  
 54 shall cause the date and purpose of the election to be published once a week for two weeks  
 55 immediately preceding the date thereof in the official organ of Paulding County. The ballot  
 56 shall have written or printed thereon the words:

57 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 58 of Dallas ad valorem taxes for municipal purposes in the amount of  
 59 ( ) NO \$50,000.00 of the assessed value of the homestead for residents of that  
 60 city?"

61 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 62 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 63 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 64 effect on January 1, 2027. If the Act is not so approved or if the election is not conducted  
 65 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 66 be automatically repealed on the first day of January immediately following that election

67 date. The expense of such election shall be borne by the City of Dallas. It shall be the  
68 municipal election superintendent's duty to certify the result thereof to the Secretary of State.  
69 The provisions of this section shall be mandatory upon the municipal election superintendent  
70 and are not intended as directory. If the municipal election superintendent fails or refuses  
71 to comply with this section, any elector of the City of Dallas may apply for a writ of  
72 mandamus to compel the municipal election superintendent to perform his or her duties  
73 under this section. If the court finds that the municipal election superintendent has not  
74 complied with this section, the court shall fashion appropriate relief requiring the municipal  
75 election superintendent to call and conduct such election on the date required by this section  
76 or on the next date authorized for special elections provided for in Code Section 21-2-540  
77 of the O.C.G.A.

78 **SECTION 4.**

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

81 **SECTION 5.**

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