

House Bill 756 (AS PASSED HOUSE AND SENATE)

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

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

21 "(b) For the taxable year beginning on or after January 1, 2024, and for each year  
22 thereafter, each resident of the City of Dalton who is 65 years of age or over on the first  
23 day of January of a taxable year and whose income from all sources, including the income  
24 of that resident's spouse who also occupies and resides at such homestead, does not  
25 exceed \$40,000.00 per annum shall be granted an exemption on that person's homestead  
26 from all City of Dalton ad valorem taxes for municipal purposes in the amount of  
27 \$150,000.00 of the assessed value of that homestead for that taxable year. The value of the  
28 homestead in excess of the exempted amount shall remain subject to taxation."

29 **SECTION 2.**

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

33 **SECTION 3.**

34 The municipal election superintendent of the City of Dalton shall call and conduct an election  
35 as provided in this section for the purpose of submitting this Act to the electors of the City  
36 of Dalton for approval or rejection. The municipal election superintendent shall conduct that  
37 election in conjunction with the November, 2023, municipal general election and shall issue  
38 the call and conduct that election as provided by general law. The municipal election  
39 superintendent shall cause the date and purpose of the election to be published once a week  
40 for two weeks immediately preceding the date thereof in the official organ of Whitfield  
41 County. The ballot shall have written or printed thereon the words:



67

**SECTION 5.**

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