

Dawson County Republican Party

Tax Accountability Steering Committee (TASC) Update

April 15, 2024

Agenda:

Mike Berg - Introduction

Dan Dorfled - TASC 2023-2024 Timeline

Q&A - All

TASC TIMELINE

2023:

April: Residential assessment notifications with valuation increases up to 400%

May: Property Tax Bills sent out using previous year's millage rate

Tax Accountability Steering Committee (TASC) formed.

- Comparison of surrounding counties

Summer:

- June 15 Presentation to Dawson County Board of Commissioners with the requesting:
 - Rollback of county tax digest via millage rate decreases
 - Improve age based exemptions - Better align with surrounding counties
 - Simplify the complex Dawson County exemptions.
- June 29 appeal deadline (2200 appeals versus 900 previous record)
- Significant media and social media coverage
- TASC discussions with County leaders, Tax Assessor, Tax Commissioner, Board of Equalization, Clerk of Superior Court, Superintendent and Board of Education
- August: Board of Education (10.8 August) and County (5.634) rollback of millage rates

October:

- October 17 Dawson County Chamber of Commerce taxation town hall.
 - Steve Gooch, Will Wade, and Billy Thurmond panel
 - Discussion, Q&A
 - Commitment to propose legislation with Will Wade as lead

2024:

January- April:

- Dawson County House Bills 1422 and 1423 drafted - Will Wade and legislative counsel
- House Bill 1019 Drafted
- Senate Bill 349 Drafted
- Dawson County Tax Assessor rolling out new tracking system from Schneider Corp:
<https://qpublic.schneidercorp.com>
- Ongoing TASC discussions with bill sponsors, media, county tax assessor and commissioner
 - Concerns uncovered regarding continued complexity and administration.

May-November:

- May 21: County TSPLOST Vote
- TASC plans to communicate via media (Dawson County News, Smoke Signals), social media (Multiple Facebook Dawson groups), HOA's (i.e., Chestatee, Big Canoe) and various town halls including Dawson County Senior Center.
- "Get out the Vote" Campaign TBD

Media Coverage

<https://www.dawsonnews.com/news/growth-development/were-already-getting-crushed-dawson-county-homeowners-search-for-fixes-to-property-tax-woes/>

<https://www.dawsonnews.com/news/government/upset-about-your-dawson-county-property-tax-bill-heres-how-to-appeal-your-assessment/>

<https://www.dawsonnews.com/news/growth-development/theyre-your-dollars-dawson-county-commissioners-votes-on-millage-rate/>

<https://www.dawsonnews.com/news/growth-development/no-easy-answers-heres-what-possible-solutions-came-from-dawson-countys-property-taxes-town-hall/>

https://smokesignalsnews.com/news/dawson_county/dawson-county-property-tax-town-hall-set-for-oct-17/article_8defb95e-67a4-11ee-8bbb-8f9ec39980cf.html

https://smokesignalsnews.com/news/dawson_county/dawson-county-commissioners-cover-lengthy-agenda-at-april-4-work-session/article_5581f1a6-f5d2-11ee-b840-2ba21a86ea73.html

Social Media (Facebook) Groups: Focus on Dawson, Quality of Life Matters in Dawson County, Say What You Want Dawsonville, Focus on Dawsonville, Keep Dawson Small, etc.

PENDING LEGISLATION

Georgia General Assembly Legislation & Laws

Repository : <https://www.legis.ga.gov/legislation/all>

Search by Document Number

Legislative Sponsors, First Reader Summary, Current and Past Versions, Status and Votes

HB 1422: <https://www.legis.ga.gov/legislation/67502>

FIRST READER SUMMARY: A BILL to be entitled an Act to provide a homestead exemption from **Dawson County** ad valorem taxes for county purposes for certain senior citizens.

Ballot Question:

“Shall the Act be approved which provides a homestead exemption from Dawson County ad valorem taxes for county purposes, beginning in 2025, for residents of Dawson County who have owned one or more homesteads in Dawson County for at least 30 years up to the amount of \$200,000.00 of the assessed value of that homestead, provided that the homestead includes less than 12 acres and the exemptions shall sunset on December 31, 2044?”

Status: House sent to Governor 4/1/24

HB 1423: <https://www.legis.ga.gov/legislation/67503>

FIRST READER SUMMARY: A BILL to be entitled an Act to provide homestead exemptions from **Dawson County** school district ad valorem taxes for educational purposes for certain senior citizens.

Ballot Question:

“Shall the Act be approved which provides for senior citizens between 65 and 74 years of age a homestead exemption from Dawson County school district ad valorem taxes for educational purposes up to the amount of \$200,000.00 of the assessed value of that homestead, provides for senior citizens age 75 years and over a homestead exemption from Dawson County school district ad valorem taxes for educational purposes up to the amount of \$300,000.00 of the assessed value of that homestead, and provides, beginning in 2026, for residents of the Dawson County school district who have owned one or more homesteads in Dawson County for at least 30 years a homestead exemption on that person's homestead from all Dawson County school district ad valorem taxes for educational purposes up to the amount of \$200,000.00 of the assessed value of that homestead, provided that they have had a homestead in the

county for at least five years, the homestead includes less than 12 acres, and the exemptions shall sunset on December 31, 2044?"

Status: House sent to Governor 4/1/24

HB 1019: <https://www.legis.ga.gov/legislation/66266>

FIRST READER SUMMARY: A BILL to be entitled an Act to amend Part 1 of Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to tax exemption, so as to increase the amount of a statewide homestead exemption from certain ad valorem taxes; to provide for applicability; to provide for related matters; to provide for compliance with constitutional requirements; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

Status: House sent to Governor 4/3/24

SB 349: <https://www.legis.ga.gov/legislation/66016>

FIRST READER SUMMARY: A BILL to be entitled an Act to amend Chapter 5 of Title 48 of the O.C.G.A., relating to ad valorem taxation of property, so as to revise provisions related to the setting of millage rates; to limit the application of the freezing of the assessed value as a result of an appeal; to limit the application of a temporary reduction in the taxes owed when a taxpayer appeals to superior court and does not participate in the settlement conference; to provide for a statewide homestead exemption from ad valorem taxes in an amount equal to the amount by which the current year assessed value of a homestead is more than 3 percent from the adjusted base year value of such homestead.

Status: House Passed/Adopted By Substitute 3/28/24

Footnotes: 2/15/2024 Engrossed in Senate; 03/20/2024 Withdrawn from General Calendar and recommitted to Ways and Means by Rules Committee; 03/28/2024 Passed House by Rules Committee Substitute; 03/28/2024 Structured Rule

HR 1021: <https://www.legis.ga.gov/legislation/66777>

FIRST READER SUMMARY: A RESOLUTION proposing an amendment to the Constitution so as to provide for local governments to have the option to offer a state-wide homestead exemption from ad valorem taxes in an amount equal to any amount by which the current year assessed value of a homestead exceeds the base year value of such homestead as provided by general law; to provide for the submission of this amendment for ratification or rejection; and for other purposes.

Status: 3/14/24 - Senate Read Second Time

Dawson County Current Exemptions

As of 4/15/24

62 Years of Age or Older

Residents 62 Years of age or over may claim an exemption if the household income does not exceed \$25,000 for the prior year. Income from certain retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act.

65 Years of Age or Older

Residents 65 years of age or over may receive up to \$65,000 off the assessed value of the property, based on a maximum household income of \$50,000. Income from certain retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act.

70 Years of Age or Older

Residents 70 years of age or older may claim a homestead exemption for school district ad valorem taxes for educational purposes in the amount of \$120,000 of the assessed value of the homestead. This exemption shall be in lieu of and not in addition to any other homestead exemption applicable to school district ad valorem taxes for educational purposes.

75 Years of Age or Older

Residents 75 years of age or older may qualify for additional exemptions based on a household income of less than \$25,000. Income from certain retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act.

Local School Homestead Exemption

Available for certain homeowners ages 62 and over, by January 1 st and have incomes not exceeding \$25,000 for the preceding year. This homestead exemption from Dawson County ad valorem taxes for county purposes and Dawson County School District ad valorem taxes for educational purposes is for an amount of \$10,000.00 of the assessed value of the homestead.

With respect to all of the homestead exemptions, the board of tax assessors makes the final determination as to eligibility.

For more information contact the assessor's office at 706-344-3590.

Surrounding County Current Exemptions

As of 4/15/24

Surrounding counties have various exemptions and fine print. The following is a summary of those who provide significant age based exemptions as of 2023.

Forsyth County:

Homeowners who are 65 years of age on or before January 1 are entitled to a full exemption in the school general and school bond tax categories.

<https://www.forsythco.com/departments-offices/board-of-assessors/homestead-exemption>

Cobb County: Cobb County School Tax (Age 62)

This is an exemption from all taxes in the school general and school bond tax categories. In order to qualify, you must be 62 years of age on or before January 1 of the current tax year.

<https://www.cobbtax.org/property/exemptions.php>

Gwinnett County: L5A - Senior School Exemption

Total exemption from all school and school bond tax, \$10,000 off the assessed value on county, and \$7,000 off recreation. Age Requirements: Must be 65 years old as of January 1 of the application year.

Income Requirements: Net income from all sources must not exceed the maximum benefit amount authorized by Social Security, which for 2024 is \$91,728 plus \$25,000, for a total income of \$116,728 (compare to line 15C of your 2023 or 2022 Georgia tax return).

Applies to the home and up to one acre of land.

<https://gwinnetttaxcommissioner.publicaccessnow.com/propertytax/homesteadexemption/about/homesteadexemptions.aspx>

Hall County:

Total School Tax Exemption • Must be 70 on or before January 1. • Proof of age required. • No income qualifier. • Must come into office with proof of age.

<https://www.hallcounty.org/DocumentCenter/View/264/Exemption-Information-PDF?bidId=>

The following counties have various existing exemptions (similar to Dawson) but have not enacted new legislation at this point:

Lumpkin County:

<https://www.lumpkincounty.gov/168/Assessors-Office>

<https://www.lumpkincounty.gov/DocumentCenter/View/455/Tax-Information-Flyer->

Pickens County:

<https://www.pickensgatax.com/general-information.html>