

**RESOLUTION
RES 2026 - 11**

**A RESOLUTION OF THE MAYOR AND CITY COUNCIL OF THE
CITY OF DALLAS, GEORGIA, ENDORSING PROPOSED LOCAL
LEGISLATION TO CREATE A CITY HOMESTEAD EXEMPTION
FOR ALL QUALIFYING HOMESTEADS, AUTHORIZING
COORDINATION OF A REFERENDUM ELECTION,
CONFIRMING PAYMENT OF ELECTION COSTS, DIRECTING
ADMINISTRATIVE IMPLEMENTATION PLANNING, AND
PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the Mayor and City Council of the City of Dallas, Georgia desire to provide broad-based ad valorem tax relief for owner-occupied homesteads within the City; and

WHEREAS, the City intends to pursue a local Act of the Georgia General Assembly to authorize a City homestead exemption in the amount of \$50,000.00 of assessed value for all qualifying homesteads, applicable only to City of Dallas ad valorem taxes for municipal purposes; and

WHEREAS, such local legislation requires approval by the electors of the City of Dallas at a referendum election; and

WHEREAS, the City desires to request the introduction and passage of such local legislation so that the referendum may be held on the Tuesday after the first Monday in November 2026; and

WHEREAS, the City desires to provide clear direction to City staff regarding coordination with the Paulding County election superintendent, publication, budgeting, and administrative preparation for implementation if the referendum is approved.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and City Council of the City of Dallas, Georgia as follows:

Section 1. Endorsement of Proposed Local Legislation.

The Mayor and City Council hereby endorse and support the introduction and passage of a local Act of the Georgia General Assembly to provide a homestead exemption from City of Dallas ad valorem taxes for municipal purposes in the amount of \$50,000.00 of the assessed value of the homestead for residents of the City of Dallas who qualify for homestead, with effectiveness conditioned upon approval by the voters of the City of Dallas at a referendum election.

Section 2. Authorization to Coordinate Referendum Election.

The Mayor and City Council hereby direct the City Clerk, in coordination with the City Manager and City Attorney, to coordinate with the election superintendent of Paulding County regarding administration of the referendum election contemplated by the proposed local Act, including ballot language, scheduling, required notices, and related election logistics as required by general law and the local Act.

Section 3. Commitment to Pay Election Costs.

The Mayor and City Council hereby authorize and direct that the City shall bear the costs of the referendum election as required by the local Act and general law. The City Manager is authorized to take all necessary administrative steps to ensure lawful payment of such costs, including budget amendments or other fiscal actions consistent with City policy and applicable law.

Section 4. Implementation Planning and Administrative Direction.

If the referendum is approved, the Mayor and City Council direct the City Manager, City Clerk, and City Attorney to develop and publish implementation procedures for the exemption, including application forms, coordination with the appropriate county tax administration offices as needed, system changes, and public information outreach to eligible residents. Staff shall coordinate to ensure implementation for the first taxable year authorized by the local Act.

Section 5. Legislative Coordination.

The Mayor and City Council authorize the Mayor, City Manager, and City Attorney to communicate the City's official support to the City's local delegation and to support timely introduction and passage of the proposed local Act. The Mayor is authorized to execute letters of support and related communications consistent with this Resolution.

Section 6. Severability.

If any section, sentence, clause, or phrase of this Resolution is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this Resolution.

Section 7. Effective Date.

This Resolution shall become effective immediately upon adoption.

SO RESOLVED this ____ day of _____, 2026.

L. James Kelly, Mayor

James Henson, Councilmember

Christopher B. Carter, Councilmember

Nancy R. Arnold, Councilmember

Leah Alls, Councilmember

Cooper Cochran, Councilmember

Candace Callaway, Councilmember

Attest: _____

Tina Clark, City Clerk