

Senate Bill 388

By: Senators Kirkpatrick of the 32nd, Albers of the 56th and Beach of the 21st

**AS PASSED**

A BILL TO BE ENTITLED

AN ACT

1 To amend an Act providing a homestead exemption from Cherokee County School District  
2 ad valorem taxes for educational purposes for the full value of the homestead for certain  
3 residents of that school district who have annual incomes not exceeding \$16,000.00 and who  
4 are 62 years of age or over, approved March 10, 1988 (Ga. L. 1988, p. 3677), as amended,  
5 so as to provide for a full value exemption for senior and disabled residents; to provide for  
6 a residency requirement and grandfathering of certain residents; to provide for compliance  
7 with constitutional requirements; to provide for a referendum, effective dates, automatic  
8 repeal, mandatory execution of election, and judicial remedies regarding failure to comply;  
9 to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 An Act providing a homestead exemption from Cherokee County School District ad valorem  
13 taxes for educational purposes for the full value of the homestead for certain residents of that  
14 school district who have annual incomes not exceeding \$16,000.00 and who are 62 years of  
15 age or over, approved March 10, 1988 (Ga. L. 1988, p. 3677), as amended, is amended by  
16 revising subsection (a) of Section 1A as follows:

S. B. 388



41     " YES    Shall the Act be approved which provides that each resident of the Cherokee  
 42      NO    County School District who has been granted a homestead exemption for  
 43                    property located within the Cherokee County School District for at least five  
 44                    years or who in 2025 qualifies for and is granted the homestead exemption  
 45                    provided for by existing law and who is at least 62 years of age or over or  
 46                    who is disabled is granted an exemption on that person's homestead from all  
 47                    Cherokee County School District ad valorem taxes for educational purposes  
 48                    in the amount of the full value of that homestead?"

49    All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 50    to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 51    such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 52    effect on January 1, 2025. If the Act is not so approved or if the election is not conducted  
 53    as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
 54    be automatically repealed on the first day of July immediately following that election date.  
 55    The expense of such election shall be borne by Cherokee County. It shall be the election  
 56    superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
 57    of this section shall be mandatory upon the election superintendent and are not intended as  
 58    directory. If the election superintendent fails or refuses to comply with this section, any  
 59    elector of the Cherokee County School District may apply for a writ of mandamus to compel  
 60    the election superintendent to perform his or her duties under this section. If the court finds  
 61    that the election superintendent has not complied with this section, the court shall fashion  
 62    appropriate relief requiring the election superintendent to call and conduct such election on  
 63    the date required by this section or on the next date authorized for special elections provided  
 64    for in Code Section 21-2-540 of the O.C.G.A.

65 **SECTION 4.**

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

68 **SECTION 5.**

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