

House Bill 771 (AS PASSED HOUSE AND SENATE)

By: Representatives Thomas of the 21st, Ridley of the 22nd, Scoggins of the 14th, Jones of the 47th, Jasperse of the 11th, and others

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 particularly by an Act approved February 19, 2024 (Ga. L. 2024, p. 3552), so as to extend
6 the homestead exemption to surviving spouses without regard to the five-year residency
7 requirement; to revise provisions for the grandfathering of certain residents; to provide for
8 compliance with constitutional requirements; to provide for a referendum, effective dates,
9 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
10 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 **SECTION 1.**

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

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an Act approved February 19, 2024 (Ga. L. 2024, p. 3552), is amended by revising subsection (a) of Section 1A as follows:

"(a)(1) Except as provided in paragraphs (2) and (3) of this subsection, each resident of the Cherokee County school district who is a senior citizen or who is disabled is granted an exemption on that person's homestead from all Cherokee County school district ad valorem taxes for educational purposes in the amount of the full value of that homestead, provided that such resident or his or her spouse was lawfully granted a homestead exemption on his or her current or former homestead within the school district for at least five years before his or her application for the exemption allowed under this subsection. Such five years are not required to run consecutively or immediately precede such resident's application.

(2) Each resident of the Cherokee County school district who was lawfully granted a homestead exemption on his or her homestead under this section as it existed prior to the first day of January of the year immediately prior to the effective date of this subsection shall be granted the homestead exemption allowed under paragraph (1) of this subsection on his or her homestead within the district, without regard to the five-year requirement, for each year that he or she is a senior citizen or disabled.

(3) Each resident of the Cherokee County school district who is the surviving spouse of an individual who was granted the exemption under paragraph (1) or (2) of this subsection shall be granted the exemption allowed under paragraph (1) of this subsection on his or her homestead within the district, without regard to the five-year requirement, for each year that such surviving spouse is a senior citizen or disabled."

SECTION 2.

In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

SECTION 3.

The election superintendent of Cherokee County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Cherokee County school district for approval or rejection. The election superintendent shall conduct that election on any permissible special election date under Code Section 21-2-540 of the O.C.G.A., but not later than the November, 2026, general election and shall issue the call and conduct such election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Cherokee County. The ballot shall have written or printed thereon the words:

"() YES Shall the Act be approved which clarifies the five-year residency requirement for a homestead exemption from Cherokee County school district ad valorem taxes for educational purposes for residents who are disabled or 62 years of age or older and waives such residency requirement for any such resident's surviving spouse?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on the first day of January following the date of such election. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on July 1, 2027. The expense of such election shall be borne by Cherokee County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State. The provisions of this section shall be mandatory upon the election superintendent and are not intended as directory. If the election superintendent fails or refuses to comply with this section, any elector of the Cherokee County school district may apply for a writ of mandamus to compel the election superintendent to perform his or her duties under this section. If the court finds

70 that the election superintendent has not complied with this section, the court shall fashion
71 appropriate relief requiring the election superintendent to call and conduct such election on
72 the date required by this section or on the next date authorized for special elections provided
73 for in Code Section 21-2-540 of the O.C.G.A.

74 **SECTION 4.**

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

77 **SECTION 5.**

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