

House Bill 1025

By: Representatives Ridley of the 22nd, Thomas of the 21st, Jasperse of the 11th, Ballinger of the 23rd, Jones of the 47th, 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 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:

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40 " YES Shall the Act be approved which provides that each resident of the Cherokee
 41 NO County School District who has resided within the Cherokee County School
 42 District for at least five years or who in 2024 qualifies for and is granted the
 43 homestead exemption provided for by existing law and who is at least 62
 44 years of age or over or who is disabled is granted an exemption on that
 45 person's homestead from all Cherokee County School District ad valorem
 46 taxes for educational purposes in the amount of the full value of that
 47 homestead?"

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 53 be automatically repealed on the first day of July immediately following that election date.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

64 **SECTION 4.**

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

67 **SECTION 5.**

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