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

To amend an Act providing a homestead exemption from Cherokee County School District 1 ad valorem taxes for educational purposes for the full value of the homestead for certain 2 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 with constitutional requirements; to provide for a referendum, effective dates, automatic 7 8 repeal, mandatory execution of election, and judicial remedies regarding failure to comply; 9 to repeal conflicting laws; and for other purposes.

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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:

	24	LC 44 2578
17		"SECTION 1A.
18		(a)(1) Each resident of the Cherokee County School District who has resided within the
19		county for at least five years and who is a senior citizen or who is disabled is granted an
20		exemption on that person's homestead from all Cherokee County School District ad
21		valorem taxes for educational purposes in the amount of the full value of that homestead.
22		(2) Each resident of the Cherokee County School District who in 2024 qualifies for and
23		is granted the homestead exemption authorized by this section as it existed in 2024 and
24		who is a senior citizen or who is disabled is granted an exemption on that person's
25		homestead from all Cherokee County School District ad valorem taxes for educational
26		purposes in the amount of the full value of that homestead."
27		SECTION 2.

In accordance with the requirements of Article VII, Section II 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.

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SECTION 3.

32 The election superintendent of Cherokee County shall call and conduct an election as 33 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 34 35 that election no later than concurrent with the general primary in 2024, and shall issue the 36 call and conduct that election as provided by general law. The election superintendent shall 37 cause the date and purpose of the election to be published once a week for two weeks 38 immediately preceding the date thereof in the official organ of Cherokee County. The ballot 39 shall have written or printed thereon the words:

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 vears 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 for in Code Section 21-2-540 of the O.C.G.A. 63

	24 LC 44 2578
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.