Senate Bill 388

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

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.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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
- school district who have annual incomes not exceeding \$16,000.00 and who are 62 years of
- 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:

"SECTION 1A.

(a)(1) Each resident of the Cherokee County School District who has resided within the county for at least five years and 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.

(2) Each resident of the Cherokee County School District who in 2024 qualifies for and is granted the homestead exemption authorized by this section as it existed in 2024 and 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."

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.

31 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 no later than concurrent with the general primary in 2024, and shall issue the call and conduct that 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:

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 city for at least five years 42 or who in 2024 qualifies for and is granted the homestead exemption 43 provided for by existing law and who is at least 62 years of age or over or 44 who is disabled is granted an exemption on that person's homestead from all 45 Cherokee County School District ad valorem taxes for educational purposes 46 in the amount of the full value of that homestead?"

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 January 1, 2025. 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 the first day of July immediately following that election date. 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 that the election superintendent has not complied with this section, the court shall fashion appropriate relief requiring the election superintendent to call and conduct such election on 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.

SECTION 4.

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

66 **SECTION 5.**

67 All laws and parts of laws in conflict with this Act are repealed.