

The House Committee on Intragovernmental Coordination - Local Legislation offers the following substitute to SB 388:

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 (SUB)

17 "SECTION 1A.

18 (a)(1) Each resident of the Cherokee County School District who has been granted a
19 homestead exemption for property located within the district for at least five years and
20 who is a senior citizen or who is disabled is granted an exemption on that person's
21 homestead from all Cherokee County School District ad valorem taxes for educational
22 purposes in the amount of the full value of that homestead.

23 (2) Each resident of the Cherokee County School District who in 2025 qualifies for and
24 is granted the homestead exemption authorized by this section as it existed in 2024 and
25 who is a senior citizen or who is disabled is granted an exemption on that person's
26 homestead from all Cherokee County School District ad valorem taxes for educational
27 purposes in the amount of the full value of that homestead."

28 **SECTION 2.**

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

32 **SECTION 3.**

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

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.