

House Bill 771

By: Representatives Thomas of the 21<sup>st</sup>, Ridley of the 22<sup>nd</sup>, Scoggins of the 14<sup>th</sup>, Jones of the 47<sup>th</sup>, Jasperse of the 11<sup>th</sup>, 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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17 an Act approved February 19, 2024 (Ga. L. 2024, p. 3552), is amended by revising  
18 subsection (a) of Section 1A as follows:

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

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

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

39 **SECTION 2.**

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

43

**SECTION 3.**

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

53 " YES Shall the Act be approved which clarifies the five-year residency  
 54 requirement for a homestead exemption from Cherokee County school  
 55  NO district ad valorem taxes for educational purposes for residents who are  
 56 disabled or 62 years of age or older and waives such residency requirement  
 57 for any such resident's surviving spouse?"

58 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
 59 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
 60 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
 61 effect on the first day of January following the date of such election. If the Act is not so  
 62 approved or if the election is not conducted as provided in this section, Section 1 of this Act  
 63 shall not become effective, and this Act shall be automatically repealed on July 1, 2027. The  
 64 expense of such election shall be borne by Cherokee County. It shall be the election  
 65 superintendent's duty to certify the result thereof to the Secretary of State. The provisions  
 66 of this section shall be mandatory upon the election superintendent and are not intended as  
 67 directory. If the election superintendent fails or refuses to comply with this section, any  
 68 elector of the Cherokee County school district may apply for a writ of mandamus to compel  
 69 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.