

# **IMPORTANT INFORMATION ABOUT THE UPDATE TO THE SENIOR AND DISABLED SCHOOL TAX EXEMPTION**

## **FOR CHEROKEE COUNTY ONLY**

In 2024 Georgia passed SB 388 which removed the cap on home value for School Tax Exemption for Cherokee County. However, the Bill also created a **5-year waiting period to receive the School Tax Exemption**, in which any person who wishes to qualify for the School Tax Exemption must be able to prove that they have lived in and personally applied for and received the Homestead Exemption in Cherokee County for at least 5 years. This takes affect for any person who will qualify for the School Tax Exemption in tax year 2026 or after.

The only homeowners who are “grandfathered” and are permitted to receive the School Tax Exemption based upon the 2024 guidelines are persons who will be eligible for the School Tax Exemption for tax year 2025.

Therefore, **In order to avoid the 5 year waiting period, current homeowners or 2024 purchasers must:**

- 1) Close in 2024 or before
- 2) Have something proving residency in the home established in 2024 or before (drivers license, utility bill, etc.)
- 3) Already be 62+ in 2024 or before
- 4) File for the homestead exemption and the school tax exemption by April 1, 2025. (All deeded owners should apply)

**Any person wishing to verify whether they will qualify for any exemption must contact the Tax Assessors office personally to verify the application of it. The above information, while believed to be accurate, is subject to the whim and interpretation of the Tax Assessor who has stated that they evaluate every application “on a case by case basis”.**



Tax Assessor's Office  
2782 Marietta Hwy. | Suite 200 | Canton, GA 30115  
(Behind the Tax Commissioner's Office)  
678-493-6120  
[www.cherokeecountyga.gov/tax-assessors-office](http://www.cherokeecountyga.gov/tax-assessors-office)