

**Cherokee County Senior and Disabled School Tax Exemption
CHANGES EFFECTIVE 2025**

Summary and FAQ

- 1) If I currently have the School Tax Exemption applied to my property, but I have not resided in Cherokee County for 5 Years, does the new change apply to me?

NO. Homeowners who now have the School Tax Exemption are grandfathered in. Provided, however, that any homeowners on the deed who have not yet personally applied for the homestead exemption must do so in person at the Tax Assessor's Office no later than April 1, 2025.

- 2) I applied for the homestead exemption when we purchased our home but my spouse did not also apply for the homestead exemption. Should my spouse apply for the homestead exemption now?

YES. Any person who wishes to apply for and receive the School Tax Exemption in the future must have personally filed for the homestead exemption and have that exemption in place for at least 5 years.

- 3) I have lived in Cherokee County and had homestead exemption in Cherokee County for more than 5 years, however I have only resided in my current home (with homestead exemption) since 2024. If I turn 62 in 2026, Will I have met the 5 years homestead requirement by including the years lived in my previous residence?

MAYBE. You will only receive credit for the time residing in Cherokee County in a previous residence IF the Tax Assessor's office "has evidence or notes in your file" or "can satisfactorily determine" that you had the homestead exemption when residing in your previous home. The Tax Assessor's records potentially do not go back in time far enough to determine if you or other homeowners filed properly for the homestead exemption. Call Tax Assessor.

- 4) I currently reside in Cherokee County and have the homestead exemption AND the School Tax Exemption in Cherokee County on my current home for the past 7 years. I am over 62. If I move from this home to another home in Cherokee County, have I met the 5-year requirement or must I now wait 5 years to receive the School Tax Exemption on the new home?

MAYBE. You will only receive credit for the time residing in Cherokee County in a previous residence IF the Tax Assessor's office "has evidence or notes in your file" or "can satisfactorily determine" that you had the homestead exemption and the School Tax Exemption when residing in your previous home. The Tax Assessor's records potentially do not go back in time far enough to determine if you or other homeowners filed properly for the homestead exemption. Call Tax Assessor.

- 5) I purchased and moved into in my residence in Cherokee County in December 2022. I applied for the homestead exemption beginning in 2023. In December 2025, I turn 62 and believed that I would qualify for the School Tax Exemption for tax year 2026. Will I receive the School Tax Exemption in 2026?

NO. Because the County now requires homeowners to meet a 5-year homestead requirement, you will not be able to apply for the School Tax Exemption until 2028.

- 6) I currently have the homestead exemption and the School Tax Exemption on my residence in Cherokee County. However, my spouse (who is 68 years old) did not also apply for the homestead exemption when we purchased the home in 2022. Will my spouse be able to continue receiving the School Tax Exemption after I pass away?

NO (but it can be fixed). All homeowners on the deed whose property now has the School Tax Exemption on their residence must also apply for the homestead exemption before April 1, 2025 in order to be “grandfathered”. In order for your spouse to avoid the 5-year homestead period when you die, spouse must apply for the homestead exemption before April 1, 2025.

- 7) My home is valued at \$780,000.00 and I have had the School Tax Exemption for many years. Will I receive the School Tax Exemption on the full assessment of taxes on my property?

YES. Cherokee County has removed the cap on the home value. Previously (in 2024), you were receiving the School Tax Exemption only on the assessment of the first \$501,500 of FMV of the property. Now the entire assessed value is Exempt.

HARD FACTS:

- A) The Tax Assessor is adamant that each evaluation is made on a case by case basis and that homeowners **MUST CONTACT THE TAX ASSESSOR** to determine whether the homeowner or the property qualifies for any exemption. You must call the Tax Assessor at (678) 493-6120 or visit them at 2782 Marietta Hwy, Ste. 200, Canton GA. The information contained in this printing is for illustrative purposes only and is intended only as a general overview. This handout should not be relied upon as advice regarding any particular specific property.
- B) There are homeowners who recently purchased property in Cherokee County expecting to receive the school tax exemption in 2026 or 2027, when they turn 62 years of age. These homeowners may have relied upon advice given to them by their Realtor (and then confirmed by their closing attorney) which, at the time of closing, was accurate. REALTORS MAY HAVE PAST CLIENTS who will be significantly impacted financially by this change (for a few extra years).

Realtors should reach out to their Cherokee County homebuyers and remind them that (a) each person on the deed must have applied for the homestead exemption and have that exemption for 5 years in order to receive the School Tax Exemption, and (b) some homebuyers who otherwise would have qualified for the School Tax Exemption in 2026 or 2027, for example, now may not qualify for the School Tax Exemption for several extra years.

Exemptions must be applied for in person on or before April 1 of the applicable tax year at the Tax Assessor’s Office at 2782 Marietta Hwy, Ste. 200, Canton GA. The applicant should bring a valid Georgia Driver’s License and a copy of their recorded Warranty Deed.

MAKE SURE HOMEOWNERS GET A COPY AND RETAIN A COPY OF THE HOMESTEAD EXEMPTION APPLICATION AND KEEP IT IN A SAFE PLACE AS AN “IMPORTANT DOCUMENT”