

House Bill _____

PLAN “B”

By _____

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Pickens County School District ad valorem
2 taxes for educational purposes, (approved 4/21/97), from \$25,000 gross income, to \$40,000 net
3 income, for residents of that school district who are disabled or who are 65 years of age or older;
4 and to exclude Social Security benefits and retirement income; to change income requirements
from
5 all members of the family residing within the homestead to income of homeowner and spouse
who
6 reside and occupy the homestead; to provide for annual cost of living adjustments; to provide for
7 definitions; to specify the terms and conditions of the exemption and the procedures relating
thereto;
8 to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to
9 repeal conflicting laws, and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA

11 SECTION 1.

12 (a) For purposes of the Act, the term

13 (1) “Ad valorem taxes for educational purposes” means all ad valorem taxes for
14 educational purposes levied by, for, or on behalf of the Pickens County School District,
15 including, but not limited to, taxes to pay interest on and to retire school bond
16 indebtedness.

17 (2) “Income” means Georgia taxable net income determined pursuant to Chapter 7 of Title 48 of the
18 O.G.C.A., as amended, for state income tax purposes, except income shall not include income
19 received as retirement, survivor, disability or social security benefits under the federal Social

1 Security Act or under any other public or private retirement, disability, or pension system, except
2 such income which is in excess of the maximum amount authorized to be paid to an individual
and
3 such individual's spouse under the federal social security act. Income from such sources in
excess of
4 such maximum amount shall be included as income for the purposes of this Act.

5 (3) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
6 the O.C.G.A., as amended, with the additional qualification that it shall include not more than
five
7 contiguous acres of homestead property.

8 (4) "Senior Citizen" means a person who is 65 years of age or over on or before January
9 1 of the year in which application for the exemption under this Act is made.

10 (b) Each resident of the Pickens County School District who is disabled or who is a senior citizen is
11 granted an exemption on that person's homestead from all Pickens County School District ad
12 valorem taxes for educational purposes, in the amount of \$40,000 net income. The exemption under
13 this subsection shall only be granted if that person's net income, together with the net income of the
14 spouse who also occupies and resides at such homestead, does not exceed \$40,000, excluding Social
15 Security income and retirement benefits, for the immediately preceding year.

16 (c) This Act shall provide for annual cost of living adjustments. For all taxable years beginning on
or
17 after _____, the amount of such homestead exemption shall be adjusted
18 annually by the tax commissioner of Pickens County in a percentage amount equal to the most
19 recently available federal Social Security Cost of Living Adjustment percentage.

20 (d) (1) In order to qualify for the exemption provided for in this section as being disabled, the
person
21 claiming such exemption shall be required to obtain certificates from not more than three physicians
22 licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying
23 that in the opinion of such a physician or physicians, such person is mentally or physically
24 incapacitated to the extent that such a person is unable to be gainfully employed and that such

25 incapacity is likely to be permanent. Such certificate or certificates shall constitute part of and be

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1 submitted with the application provided for in paragraph (2) of this subsection. A person can also
2 qualify for the exemption provided for in subsection (b) of this section as being disabled, by
3 presenting evidence that such a person has been found to be disabled by the Social Security
4 Administration or 100 percent disabled by the Veterans Administration.

(2) A person shall not receive the homestead exemption granted by subsection (b) and (d) of this section unless the person or person's agent files an affidavit with the tax commissioner of Pickens County giving the person's age, income, and/or such additional information relative to receiving such exemption as will enable the tax commissioner of Pickens County to make a determination as to whether such owner is entitled to such exemption.

10 SECTION 2.

11 The tax commissioner of Pickens County or the designee thereof shall provide application
12 forms for the exemption granted by this Act and shall require such information as may be
13 necessary to determine the initial and continuing eligibility of the owner for the exemption.

14 SECTION 3.

15 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the
16 O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as
the
17 person granted the homestead exemption under subsection (b) and (d) of Section 1 occupies the
18 residence as a homestead.

19 After a person has filed the proper application as provided in subsection (b) and (d) of Section 1 of
this
20 Act, it shall not be necessary to make application and file such affidavit thereafter for any year, and
21 the exemption shall continue to be allowed to such person. It shall be the duty of any person
granted

22 the homestead exemption under this Act to notify the tax commissioner of Pickens County or the
23 designee thereof in the event that person for any reason becomes ineligible for that exemption.

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1 SECTION 4.

2 The exemption granted by this Act shall not apply to or affect any state ad valorem taxes,
3 county or independent school district ad valorem taxes, or municipal ad
4 valorem taxes for municipal purposes. The homestead exemption granted by subsection (b) and
(d) of
5 Section 1 of this Act shall be in addition to, and not in lieu of, any other
6 homestead exemption applicable to Pickens County School District ad valorem taxes for
7 educational purposes.

8 SECTION 5.

9 The exemption granted by this Act shall apply to all taxable years beginning on or after
10 January 1, _____.

11 SECTION 6.

12 Unless prohibited by the federal Voting Rights Act of 1962, as amended, the election
13 superintendent of Pickens County shall call and conduct an election as provided in this
14 section for the purpose of submitting this Act to the electors of the Pickens County School
15 District for approval or rejection. The election superintendent shall conduct that election on
16 the date of the state-wide general election in November, 2018, and shall issue the call and conduct
that
17 election as provided by general law. The superintendent shall cause the date and purpose of
18 the election to be published once a week for two weeks immediately preceding the date
19 thereof in the official organ of Pickens County. The ballot shall have written or printed
20 thereon the words:

21 “() YES Shall the Act be approved which revises the current homestead exemption
from

22
purposes

Pickens County School District ad valorem taxes for educational

23
of age or

() NO for residents of Pickens County who are disabled or who are 65 years

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1
limitation from

older, from \$25,000 to \$40,000, and which changes the income

2
income and

gross income to net income, and which *excludes* Social Security

3
members of

retirement benefits; and change the income requirements from *all*

4
homeowner

the family residing within the homestead to income of

5
cost of living

and spouse who reside in the homestead; and provide for annual

6

adjustment?"

7 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons

8 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes

9 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full

10 force and effect on January 1, _____. If the Act is not approved or if the election is not

11 conducted as provided in this section, Sections 1 through 6 of the Act shall not become

12 effective and this Act shall be automatically repealed on the first day of January immediately

13 following that election date. The expense of such election shall be borne by Pickens County.

14 It shall be the election superintendent's duty to certify the result thereof to the Secretary of

15 State.

16

SECTION 7.

17 Except as otherwise provided in Section 6 of this Act, this Act shall become effective upon

18 its approval by the Governor or upon its becoming law without such approval.

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

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