PLAN "A"	
House Bill	
Bv	

A BILL TO BE ENTITLED AN ACT

	AN ACT				
1	To provide a homestead exemption from Pickens County School District ad valorem taxes				
2	for educational purposes for the full value of the homestead for five years, for certain residents of that				
3	school district who are 65 years of age or older, or who are disabled, with a homestead of ten (10)				
4	acres or less; to provide for definitions; to specify the terms and conditions of the exemption and the				
5	procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates,				
6	and automatic repeal; to repeal conflicting laws; and for other purposes.				
7	BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA				
8	SECTION 1.				
9	For purposes of the Act, the term				
10	(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for				
11	educational purposes levied by, for, or on behalf of the Pickens County School District,				
12	including, but not limited to, taxes to pay interest on and to retire school bond				
13	indebtedness.				
14	(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of				
15	the O.C.G.A., as amended, with the additional qualification that it shall include not more than ten				
16	contiguous acres of homestead property.				
17 befor	(3) "Senior Citizen" means a person who is disabled or who is 65 years of age or over on or				
18	January 1 of the year in which application for the exemption under the Act is made.				

1 SECTION 2. 2 (a) Each resident of the Pickens County School District who is disabled or who is a senior citizen is 3 granted an exemption on that person's homestead of ten (10) acres or less from all Pickens County 4 School District ad valorem taxes for educational purposes, for five (5) years, for the full 5 value of the homestead. 6 (b) In order to qualify for the exemption provided for in this section as being disabled, the person 7 claiming such exemption shall be required to obtain certificates from not more than three physicians 8 licensed to practice medicine under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such a physician or physicians, such a person is mentally or physically incapacitated 10 to the extend that such a person is unable to be gainfully employed and that such incapacity is likely to 11 be permanent. Such certificate or certificates shall constitute part of and be submitted with the 12 application provided for in subsection (c) of this Section as being disabled. A person can also qualify 13 for the exemption provided for in subsection (b) of this section as being disabled, by presenting 14 evidence that such a person has been found to be disabled by the Social Security Administration or 15 100 percent disabled by the Veterans Administration. 16 (c) A person shall not receive the homestead exemption granted by subsection (a) and (b) of this 17 section unless the person or person's agent files an affidavit with the tax commissioner of 18 Pickens County giving the person's age, and/or such additional information relative to receiving such 19 exemption as will enable Pickens County tax commissioner to make a determination as to whether 20 such owner is entitled to such exemption. 21 SECTION 3. 22 The tax commissioner of Pickens County or the designee thereof shall provide application 23 forms for the exemption granted by this Act and shall require such information as may be

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1	necessary to determine the initial and continuing eligibility of the owner for the exemption.					
2	SECTION 4.					
3	The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the					
4 the	O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as					
5	owner occupies the residence as a homestead. After a person has filed the proper affidavit					
6	as provided in subsection (b) and (c) of Section 2 of this Act, it shall not be necessary to make					
7	application and file such affidavit thereafter for any year, and the exemption shall continue					
8	to be allowed to such person. It shall be the duty of any person granted the homestead					
9	exemption under this Act to notify the tax commissioner of Pickens County or the designee					
10	thereof in the event that person for any reason becomes ineligible for that exemption.					
11	SECTION 5.					
12	The exemption granted by this Act shall not apply to or affect any state taxes, municipal					
13	taxes, independent school district taxes, or Pickens County taxes for county purposes. The					
14 not	homestead exemption granted by subsection (a) of Section 2 of this Act shall be in addition to and					
15	in lieu of any other homestead exemption applicable to Pickens County School District ad valorem					
16	taxes for educational purposes.					
17	SECTION 6.					
18	The exemption granted by this Act shall apply to all taxable years beginning on or after					
19	January 1,					
20	SECTION 7.					
21	Unless prohibited by the federal Voting Rights Act of 1962, as amended, the election					

superintendent of Pickens County shall call and conduct an election as provided in this

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1 District for approval or rejection. The election superintendent shall conduct that election on 2 the date of the state-wide general election in November 2018, and shall issue the call and conduct that 3 election as provided by general law. The superintendent shall cause the date and purpose of 4 the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Pickens County. The ballot shall have written or printed 5 6 thereon the words: 7 "() YES Shall the Act be approved which provides a homestead exemption from 8 Pickens County School District ad valorem taxes for educational purposes for the 9 full value of the homestead, for five (5) years, for residents of that school 10 district who are disabled or who are 65 years of age or older, with a () NO homestead 11 of ten (10) acres or less, and which repeals the prior homestead exemption which 12 applied only to persons 62 years of age and older, or disabled, whose household 13 income did not exceed \$25,000?" 14 All persons desiring to vote for approval of the Act shall vote "Yes," and those persons 15 desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes 16 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full force and effect on January 1, _____. If the Act is not approved or if the election is not 17 18 conducted as provided in this section, Sections 1 through 6 of the Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately 19 20 following that election date. The expense of such election shall be borne by Pickens County. 21 It shall be the election superintendent's duty to certify the result thereof to the Secretary of

23	SECTION 8.
24	Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon
25	its approval by the Governor or upon its becoming law without such approval.
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2 All laws and parts of laws in conflict with this Act are repealed.

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SECTION 9.