

# PLAN “A”

House Bill \_\_\_\_\_

By \_\_\_\_\_

## A BILL TO BE ENTITLED 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 (3) “Senior Citizen” means a person who is disabled or who is 65 years of age or over on or  
before

18 January 1 of the year in which application for the exemption under the Act is made.

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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

9 in the opinion of such a physician or physicians, such a person is mentally or physically  
incapacitated

10 to the extent 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.

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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

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 O.C.G.A., as amended. The exemption shall be automatically renewed from year to year as long as  
the  
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 homestead exemption granted by subsection (a) of Section 2 of this Act shall be in addition to and  
not  
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  
22 superintendent of Pickens County shall call and conduct an election as provided in this



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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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SECTION 9.

2 All laws and parts of laws in conflict with this Act are repealed.

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