

PLAN “C”

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 five years, for certain residents of that school district who
3 who are senior citizens, with a homestead of five (5) acres or less; and to allow any homeowner who
is
4 65 to 70 years of age, who receives the first exemption to automatically receive the second
exemption
5 upon reaching 70 years of age; and to provide a homestead exemption from Pickens County School
6 District ad valorem taxes for educational purposes for certain residents of the school district who are
7 disabled; to provide for definitions, to specify the terms and conditions of the exemptions and the
8 procedures relating thereto, to provide for applicability, to provide for a referendum, effective dates,
10 and automatic repeal; to repeal conflicting laws; and for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA

12 SECTION 1.

13 For purposes of the Act, the term

- 14 (1) “Ad valorem taxes for educational purposes” means all ad valorem taxes for
15 educational purposes levied by, for, or on behalf of the Pickens County School District,
16 including, but not limited to, taxes to pay interest on and to retire school bond
17 indebtedness.
- 18 (2) “Homestead” means homestead as defined and qualified in Code Section 48-5-40 of
19 the O.C.G.A., as amended, with the additional qualification that it shall include not more than five
20 contiguous acres of homestead property.

1 (3) “Senior Citizen” means a person who is 65 years of age or over, on or before January 1
2 of the year in which application for the exemption under the Act is made.

3

SECTION 2.

4 (a) Each resident of the Pickens County School District who is 65 years of age but less than 70
5 years

6 of age on or before January 1 of the year in which application for the exemption under this
7 subsection

8 is made, is granted an exemption, for five (5) years, of fifty percent (50%) reduction on that
9 person’s

10 homestead of five acres or less, from all school district ad valorem taxes for educational purposes,
11 and

12 until such time the homeowner reaches 70 years of age or older, and qualified to receive the
13 exemption

14 under subsection (b) of this section.

15 (b) Each resident of the Pickens County school district who is 70 year of age or older on or before
16 January 1 of the year in which application for the exemption under this subsection is made is granted
17 an exemption, for five (5) years, on that person’s homestead of five acres or less, from all school
18 district ad valorem taxes for educational purposes for the full value of that homestead.

19 Any person who has applied for or is receiving the exemption under subsection (a) of this section
20 shall

21 be automatically eligible for the exemption granted under subsection (b) of this section upon
22 properly

23 meeting the age qualification without applying therefor.

24 (c) Each resident of the Pickens County School District who is disabled is granted an exemption
25 on

26 that person’s homestead from all Pickens County School District ad valorem taxes for educational
27 purposes, for five (5) years, for the full value of their homestead. In order to qualify for the

28 exemption provided for in this section as being disabled, the person claiming such exemption shall

29 be required to obtain certificates from not more than three physicians licensed to practice medicine

22 under Chapter 34 of Title 43 of the O.C.G.A., as amended, certifying that in the opinion of such a

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1 physician or physicians, such person is mentally or physically incapacitated to the extent that
such a

2 person is unable to be gainfully employed and that such incapacity is likely to be permanent.
Such

3 certificate or certificates shall constitute part of and be submitted with the application in subsection
(d)

4 of this section as being disabled. A person can also qualify for the exemption provided for in

5 subsection (c) of this section as being disabled by presenting evidence that such a person has been

6 found to be disabled by the Social Security Administration or 100 percent disabled by the Veterans

7 Administration.

8 (d) A person shall not receive the homestead exemption granted by subsection (a), (b) or (c)

9 of this section unless the person or person's agent files an affidavit with the tax commissioner

10 of Pickens County giving the person's age, and/or such additional information relative to receiving
such

11 exemption as will enable the tax commissioner of Pickens County to make a determination as to

12 whether such owner is entitled to such exemption.

13 SECTION 3.

14 The tax commissioner of Pickens County or the designee thereof shall provide application

15 forms for the exemption granted by this Act and shall require such information as may be

16 necessary to determine the initial and continuing eligibility of the owner for the exemption.

17 SECTION 4.

18 The exemption shall be claimed and returned as provided in Code Section 48-5-50.1, as amended, of

19 the O.C.G.A. The exemption shall be automatically renewed from year to year as long as the

20 owner occupies the residence as a homestead. After a person has filed the proper affidavit

21 as provided in subsection (d) of Section 2 of this Act, it shall not be necessary to make
22 application and file such affidavit thereafter for any year, and the exemption shall continue
23 to be allowed to such person. It shall be the duty of any person granted the homestead

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

3 SECTION 5.

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

9 SECTION 6.

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

12 SECTION 7.

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

21 thereon the words:

22 “() YES Shall the Act be approved which provides a homestead exemption from
23 Pickens County School District ad valorem taxes for educational
purposes for five

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1 years for residents of Pickens County with a homestead of up to five
(5) acres,
2 beginning at age 65, a fifty-percent (50%) reduction in ad valorem
taxes for
3 educational purposes; and at age 70, one-hundred-percent (100%)
elimination of
4 (NO) ad valorem taxes for educational purposes; and which provides exemption
from ad
5 valorem taxes for educational purposes for the disabled; and which
repeals the
6 prior homestead exemption which applied to persons disabled or who
were 62
7 years of age and older whose household income did not exceed
\$25,000?”

8 All persons desiring to vote for approval of the Act shall vote “Yes,” and those persons
9 desiring to vote for rejection of the Act shall vote “No.” If more than one-half of the votes
10 cast on such question are for approval of the Act, Sections 1 through 6 shall become of full
11 force and effect on January 1, _____. If the Act is not approved or if the election is not
12 conducted as provided in this section, Sections 1 through 6 of the Act shall not become
13 effective and this Act shall be automatically repealed on the first day of January immediately
14 following that election date. The expense of such election shall be borne by Pickens County.
15 It shall be the election superintendent’s duty to certify the result thereof to the Secretary of
16 State.

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SECTION 8.

18 Except as otherwise provided in Section 7 of this Act, this Act shall become effective upon
19 its approval by the Governor or upon its becoming law without such approval.

20 SECTION 9.

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

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