

House Bill 841 (AS PASSED HOUSE AND SENATE)

By: Representative Jasperse of the 11th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Pickens County school district ad valorem taxes for
2 educational purposes in the amount of \$40,000.00 of the assessed value of the homestead for
3 residents of that school district who are 62 years of age or older and whose income does not
4 exceed \$40,000.00; to provide for definitions; to specify the terms and conditions of the
5 exemption and the procedures relating thereto; to provide for applicability; to provide for
6 compliance with constitutional requirements; to provide for a referendum, effective dates,
7 automatic repeal, mandatory execution of election, and judicial remedies regarding failure
8 to comply; to provide for related matters; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 **SECTION 1.**

11 (a) As used in this Act, the term:

12 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
13 educational purposes levied by, for, or on behalf of the Pickens County school district,
14 including, but not limited to, any ad valorem taxes to pay interest on and to retire county
15 school district bonded indebtedness.

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

(3) "Income" means gross income from all sources determined pursuant to Chapter 7 of Title 48 of the O.C.G.A., as amended, for state income tax purposes.

(4) "Senior citizen" means a person who is 62 years of age or older on or before January 1 of the year in which application for the exemption under subsection (b) of this section is made.

(b) Each resident of the Pickens County school district who is a senior citizen is granted an exemption on such person's homestead from Pickens County school district ad valorem taxes for educational purposes in the amount of \$40,000.00 of the assessed value of such homestead. The exemption under this subsection shall only be granted if such person's income, together with the income of the spouse who also occupies and resides at such homestead, does not exceed \$40,000.00 for the immediately preceding year. The value of that property in excess of such exempted amount shall remain subject to taxation.

(c) A person shall not receive the homestead exemption granted by subsection (b) of this section unless such person or person's agent files an application with the tax commissioner of Pickens County, giving such person's age, income, and such additional information relative to receiving such exemption as will enable the tax commissioner of Pickens County to make a determination regarding the initial and continuing eligibility of such person for such exemption. The tax commissioner of Pickens County shall provide application forms for this purpose.

(d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of the O.C.G.A., as amended. The exemption shall be automatically renewed from year to year so long as the person granted the homestead exemption under subsection (b) of this section occupies the residence as a homestead. After such person has filed the proper application as provided in subsection (c) of this section, it shall not be necessary to make application

thereafter for any year, and such exemption shall continue to be allowed to such person. It shall be the duty of any such person granted the homestead exemption under subsection (b) of this section to notify the tax commissioner of Pickens County in the event that such person for any reason becomes ineligible for such exemption.

(e) The exemption granted by subsection (b) of this section shall not apply to or affect any state ad valorem taxes, county ad valorem taxes for county purposes, municipal ad valorem taxes for municipal purposes, or independent school district ad valorem taxes for educational purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu of and not in addition to any other homestead exemption applicable to Pickens County school district ad valorem taxes for educational purposes.

(f) The exemption granted by subsection (b) of this section shall apply to all taxable years beginning on or after January 1, 2026.

SECTION 2.

In accordance with the requirements of Article VII, Section II of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority vote in both the Senate and the House of Representatives.

SECTION 3.

The election superintendent of Pickens County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Pickens County school district for approval or rejection. The election superintendent shall conduct that election on the Tuesday following the first Monday in November, 2025, and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of 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 thereon the words:

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SECTION 5.

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