

Senate Bill 169

By: Senator Brown of the 26th

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from Bibb County ad valorem taxes for county purposes
2 in the full amount of the assessed value of the homestead for POST certified law enforcement
3 officers who are residents of that county; to provide for definitions; to specify the terms and
4 conditions of the exemption and the procedures relating thereto; to provide for applicability;
5 to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

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

10 (1) "Ad valorem taxes for county purposes" means all ad valorem taxes for county
11 purposes levied by, for, or on behalf of Bibb County, including, but not limited to, any
12 ad valorem taxes to pay interest on and to retire county bonded indebtedness.

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

16 (3) "POST certified law enforcement officer" means an individual who has been certified
17 as a peace officer by the Georgia Peace Officer Standards and Training Council pursuant
18 to Chapter 8 of Title 35 of the O.C.G.A., as amended, and who is employed as a peace
19 officer by a municipality or county in this state on a full-time basis.

20 (b) Each resident of Bibb County who is a POST certified law enforcement officer is granted
21 an exemption on that person's homestead from all Bibb County ad valorem taxes for county
22 purposes in the full amount of the assessed value of that homestead.

23 (c) A person shall not receive the homestead exemption granted by subsection (b) of this
24 section unless such person or person's agent files an application with the tax commissioner
25 of Bibb County, giving such information relative to receiving such exemption as will enable
26 the tax commissioner of Bibb County to make a determination regarding the initial and

27 continuing eligibility of such person for such exemption. The tax commissioner of Bibb
28 County shall provide application forms for this purpose.

29 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of
30 the O.C.G.A., as amended. The exemption may be renewed from year to year so long as the
31 person granted the homestead exemption under subsection (b) of this section occupies the
32 residence as a homestead and provides the necessary information required by subsection (c)
33 of this section to demonstrate such person's continuing eligibility for such exemption. It shall
34 be necessary to make application each year and to demonstrate continuing eligibility for such
35 exemption. It shall be the duty of any person granted the homestead exemption under
36 subsection (b) of this section to notify the tax commissioner of Bibb County in the event that
37 person for any reason becomes ineligible for such exemption.

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

43 (f) The exemption granted by subsection (b) of this section shall apply to all taxable years
44 beginning on or after January 1, 2012.

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SECTION 2.

46 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election
47 superintendent of Bibb County shall call and conduct an election as provided in this section
48 for the purpose of submitting this Act to the electors of Bibb County for approval or
49 rejection. The election superintendent shall conduct that election on the Tuesday after the
50 first Monday in November, 2011, and shall issue the call and conduct that election as
51 provided by general law. The election superintendent shall cause the date and purpose of the
52 election to be published once a week for two weeks immediately preceding the date thereof
53 in the official organ of Bibb County. The ballot shall have written or printed thereon the
54 words:

55 " YES Shall the Act be approved which provides a homestead exemption from
56 Bibb County ad valorem taxes for county purposes in the full amount of the
57 NO assessed value of the homestead for POST certified law enforcement
58 officers who are residents of that county ?"

59 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
60 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
61 such question are for approval of the Act, Section 1 of this Act shall become of full force and
62 effect on January 1, 2012. If the Act is not so approved or if the election is not conducted

63 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall
64 be automatically repealed on the first day of January immediately following that election
65 date. The expense of such election shall be borne by Bibb County. It shall be the election
66 superintendent's duty to certify the result thereof to the Secretary of State.

67 **SECTION 3.**

68 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon
69 its approval by the Governor or upon its becoming law without such approval.

70 **SECTION 4.**

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