

Senate Bill 170

By: Senator Brown of the 26th

A BILL TO BE ENTITLED  
AN ACT

1 To provide for a homestead exemption from City of Macon ad valorem taxes for municipal  
2 purposes in the full amount of the assessed value of the homestead for POST certified law  
3 enforcement officers who are residents of that city; to provide for definitions; to specify the  
4 terms and conditions of the exemption and the procedures relating thereto; to provide for  
5 applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal  
6 conflicting laws; 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 municipal purposes" means all ad valorem taxes for municipal  
11 purposes levied by, for, or on behalf of the City of Macon, including, but not limited to,  
12 any ad valorem taxes to pay interest on and to retire municipal 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 and who is employed as a peace officer by a municipality or  
19 county in this state on a full-time basis.

20 (b) Each POST certified law enforcement officer who is a resident of the City of Macon is  
21 granted an exemption on that person's homestead from City of Macon ad valorem taxes for  
22 municipal 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 annually an application with the governing  
25 authority of the City of Macon, or the designee thereof, giving such information relative to  
26 receiving such exemption as will enable the governing authority of the City of Macon, or the

27 designee thereof, to make a determination regarding the initial and continuing eligibility of  
 28 such person for such exemption. The governing authority of the City of Macon, or the  
 29 designee thereof, shall provide application forms for this purpose.

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

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

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

## 48 SECTION 2.

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

58 "( ) YES Shall the Act be approved which provides a homestead exemption from City  
 59 of Macon ad valorem taxes for municipal purposes in the full amount of the  
 60 ( ) NO assessed value of the homestead for POST certified law enforcement  
 61 officers who are residents of that city?"

62 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
63 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
64 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
65 effect on January 1, 2012. If the Act is not so approved or if the election is not conducted  
66 as provided in this section, Section 1 of this Act shall not become effective, and this Act shall  
67 be automatically repealed on the first day of January immediately following that election  
68 date. The expense of such election shall be borne by the City of Macon. It shall be the  
69 municipal election superintendent's duty to certify the result thereof to the Secretary of State.

70 **SECTION 3.**

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

73 **SECTION 4.**

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