

Senate Bill 171

By: Senator Brown of the 26th

A BILL TO BE ENTITLED  
AN ACT

1 To provide a homestead exemption from Bibb County school district ad valorem taxes for  
2 educational purposes in the full amount of the assessed value of the homestead for POST  
3 certified law enforcement officers who are residents of that school district; to provide for  
4 definitions; to specify the terms and conditions of the exemption and the procedures relating  
5 thereto; to provide for applicability; to provide for a referendum, effective dates, and  
6 automatic repeal; to repeal 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 educational purposes" means all ad valorem taxes for  
11 educational purposes levied by, for, or on behalf of the Bibb County school district,  
12 including, but not limited to, any ad valorem taxes to pay interest on and to retire county  
13 school district bonded 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  
16 than five contiguous acres of homestead property.

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

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

25 (c) A person shall not receive the homestead exemption granted by subsection (b) of this  
26 section unless such person or person's agent files an application with the tax commissioner

27 of Bibb County, giving such information relative to receiving such exemption as will enable  
 28 the tax commissioner of Bibb County to make a determination regarding the initial and  
 29 continuing eligibility of such person for such exemption. The tax commissioner of Bibb  
 30 County shall provide application forms for this purpose.

31 (d) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1 of  
 32 the O.C.G.A., as amended. The exemption may be renewed from year to year as long as the  
 33 person granted the homestead exemption under subsection (b) of this section occupies the  
 34 residence as a homestead and provides the necessary information required by subsection (c)  
 35 of this section to demonstrate such person's continuing eligibility for such exemption. It shall  
 36 be necessary to make application each year and to demonstrate continuing eligibility for such  
 37 exemption. It shall be the duty of any person granted the homestead exemption under  
 38 subsection (b) of this section to notify the tax commissioner of Bibb County in the event that  
 39 person for any reason becomes ineligible for such 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, municipal ad valorem  
 42 taxes for municipal purposes, or independent school district ad valorem taxes for educational  
 43 purposes. The homestead exemption granted by subsection (b) of this section shall be in lieu  
 44 of and not in addition to any other homestead exemption applicable to Bibb County school  
 45 district ad valorem taxes for educational 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 election  
 50 superintendent of Bibb County shall call and conduct an election as provided in this section  
 51 for the purpose of submitting this Act to the electors of the Bibb County school district for  
 52 approval or rejection. The election superintendent shall conduct that election on the Tuesday  
 53 after the first Monday in November, 2011, and shall issue the call and conduct that election  
 54 as provided by general law. The election superintendent shall cause the date and purpose of  
 55 the election to be published once a week for two weeks immediately preceding the date  
 56 thereof in the official organ of Bibb County. The ballot shall have written or printed thereon  
 57 the words:

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

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 Bibb County. It shall be the election  
69 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.