

## Senate Resolution 641

By: Senators Paul of the 40th, Stephens of the 51st, Balfour of the 9th, Ladd of the 41st, Williams of the 6th and others

## A RESOLUTION

1 In support of legislation to make the State of Georgia subject to the Taxpayers' Bill of  
2 Rights; and for other purposes.

3 WHEREAS, in 1999, under the leadership of Governor Roy Barnes, the Georgia General  
4 Assembly enacted Senate Bill 177, otherwise known as the Taxpayers' Bill of Rights; and

5 WHEREAS, the Taxpayers' Bill of Rights is applicable to counties, municipalities, and  
6 school districts throughout the State of Georgia; and

7 WHEREAS, the Taxpayers' Bill of Rights requires that counties, municipalities, and school  
8 districts must advertise and conduct public hearings before the adoption of a millage rate  
9 which results in a "tax increase," defined by the Taxpayers' Bill of Rights as any increase in  
10 property tax revenues over and above the amount of such revenues in the previous year, even  
11 if the taxing authority adopts either the same or a lower millage rate than the millage rate  
12 adopted in the previous year; and

13 WHEREAS, the purpose of the Taxpayers' Bill of Rights is to ensure that taxpayers are  
14 given adequate notice and opportunity to be heard regarding increases in property tax  
15 revenues, which may result from increases in property values due to inflationary and other  
16 market forces; and

17 WHEREAS, the Georgia Constitution authorizes the State of Georgia to impose a .25 millage  
18 rate on all taxable property in the State of Georgia; and

19 WHEREAS, the State of Georgia annually imposes a .25 millage rate; and

20 WHEREAS, the Taxpayers' Bill of Rights does not apply to the State of Georgia and, as a  
21 result, the State of Georgia is the beneficiary of inflationary and other market induced  
22 increases in the taxable value of property throughout the State of Georgia without having to

1 provide taxpayers with adequate notice and opportunity to be heard regarding such "tax  
2 increases"; and

3 WHEREAS, fundamental fairness requires that the State of Georgia be as open and forthright  
4 regarding its property tax system as the State of Georgia requires of counties, municipalities,  
5 and school districts; and

6 WHEREAS, the Senate believes that the citizens and taxpayers of Georgia should have the  
7 same notice and opportunity to be heard regarding "tax increases" by the State of Georgia  
8 as they must receive from local governments.

9 NOW, THEREFORE, BE IT RESOLVED BY THE SENATE that this body supports  
10 legislation to ensure that the State of Georgia is subject to the advertising and public hearing  
11 requirements of the Taxpayers' Bill of Rights with respect to the State of Georgia's millage  
12 rate of .25 for property tax purposes.