

Senate Resolution 682

By: Senators Staton of the 18th, Carter of the 13th, Chapman of the 3rd, Chance of the 16th, Grant of the 25th and others

A RESOLUTION

1 Proposing an amendment to the Constitution so as to remove the limitation on the types of
2 property in community improvement districts which may be the subject of taxes, fees, and
3 assessments; to provide for the submission of this amendment for ratification or rejection;
4 and for other purposes.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article IX, Section VII of the Constitution is amended by striking subparagraph (c) of
8 Paragraph III and inserting in lieu thereof a new subparagraph (c) to read as follows:

9 "(c) The administrative body of each community improvement district may be authorized
10 to levy taxes, fees, and assessments within the community improvement district ~~only~~ on
11 all real property ~~used nonresidentially~~, specifically excluding all property used for
12 ~~residential, agricultural, or forestry purposes~~ and specifically excluding tangible personal
13 property and intangible property located within such community improvement district.

14 Any tax, fee, or assessment so levied shall not exceed 2 1/2 percent of the assessed value
15 of the real property or such lower limit as may be established by law. The law creating or
16 providing for the creation of a community improvement district shall provide that taxes,
17 fees, and assessments levied by the administrative body of the community improvement
18 district shall be equitably apportioned among the properties subject to such taxes, fees, and
19 assessments according to the need for governmental services and facilities created by the
20 degree of density of development of each such property. The law creating or providing for
21 the creation of a community improvement district shall provide that the proceeds of taxes,
22 fees, and assessments levied by the administrative body of the community improvement
23 district shall be used only for the purpose of providing governmental services and facilities
24 which are specially required by the degree of density of development within the community
25 improvement district and not for the purpose of providing those governmental services and
26 facilities provided to the county or municipality as a whole. Any tax, fee, or assessment
27 so levied shall be collected by the county or municipality for which the community

1 improvement district is created in the same manner as taxes, fees, and assessments levied
2 by such county or municipality. The proceeds of taxes, fees, and assessments so levied,
3 less such fee to cover the costs of collection as may be specified by law, shall be
4 transmitted by the collecting county or municipality to the administrative body of the
5 community improvement district and shall be expended by the administrative body of the
6 community improvement district only for the purposes authorized by this Section."

7 **SECTION 2.**

8 The above proposed amendment to the Constitution shall be published and submitted as
9 provided in Article X, Section I, Paragraph II of the Constitution. The ballot submitting the
10 above proposed amendment shall have written or printed thereon the following:

11 "() YES Shall the Constitution of Georgia be amended so as to remove the limitation
12 on the types of property in community improvement districts which may be
13 () NO the subject of taxes, fees, and assessments?"

14 All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."
15 All persons desiring to vote against ratifying the proposed amendment shall vote "No." If
16 such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall
17 become a part of the Constitution of this state.