

House Bill 1618

By: Representatives Oliver of the 83rd, Benfield of the 85th, Chambers of the 81st, Jacobs of the 80th, Jennings of the 82nd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act so as to remove ad valorem taxes levied by DeKalb County to finance the
2 provision of certain governmental services, known as the "DeKalb County Special Services
3 Tax Districts Act," approved April 12, 1982 (Ga. L. 1982, p. 4396), as amended, so as to
4 remove ad valorem taxes for district services for all districts; to provide for applicability; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act to remove ad valorem taxes levied by DeKalb County to finance the provision of
9 certain governmental services, known as the "DeKalb County Special Services Tax Districts
10 Act," approved April 12, 1982 (Ga. L. 1982, p. 4396), as amended, is amended in Section
11 6 by striking subsection (b.1) and inserting in its place new subsections (b.1) and (b.2) to
12 read as follows:

13 "(b.1) For taxable years beginning on or after January 1, 1996, and prior to January 1,
14 2007, the adjusted ad valorem tax millage rate for district services for each special services
15 tax district shall be the percentage of the district services ad valorem tax millage rate
16 determined under paragraph (4) of Section 5 which is shown below for each special
17 services tax district:

- 18 (1) Atlanta in DeKalb 0 percent
- 19 (2) Avondale Estates 32 percent
- 20 (3) Chamblee 13 percent
- 21 (4) Clarkston 27 percent
- 22 (5) Decatur 17 percent
- 23 (6) Doraville 18 percent
- 24 (7) Lithonia 28 percent
- 25 (8) Pine Lake 32 percent

1 (9) Stone Mountain 24 percent

2 (b.2) For taxable years beginning on or after January 1, 2007, the adjusted ad valorem tax
3 millage rate for district services for each special services tax district shall be removed from
4 each of the districts as shown below:

5 (1) Atlanta in DeKalb 0 percent

6 (2) Avondale Estates 0 percent

7 (3) Chamblee 0 percent

8 (4) Clarkston 0 percent

9 (5) Decatur 0 percent

10 (6) Doraville 0 percent

11 (7) Lithonia 0 percent

12 (8) Pine Lake 0 percent

13 (9) Stone Mountain 0 percent"

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.