

House Bill 558

By: Representatives Dickson of the 6<sup>th</sup>, Forster of the 3<sup>rd</sup>, Williams of the 4<sup>th</sup>, Jamieson of the 28<sup>th</sup>, and Ralston of the 7<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 36-36-2 of the Official Code of Georgia Annotated, relating to the  
2 effective date of annexations, so as to provide for a phased-in allocation of ad valorem taxes  
3 levied for educational purposes between counties and municipalities containing an  
4 independent school system for annexation of certain property; to provide for related matters;  
5 to provide for an effective date and applicability; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 36-36-2 of the Official Code of Georgia Annotated, relating to the effective  
10 date of annexations, is amended by revising subsection (c) as follows:

11 "(c)(1) Where an independent school system exists within the boundaries of a  
12 municipality, other effective dates may be established by the municipality solely for the  
13 purpose of determining school enrollment.

14 (2) Unless otherwise agreed in writing by a county governing authority and the  
15 municipal governing authority, where property zoned and used for commercial purposes  
16 is annexed into a municipality with an independent school system, the effective date for  
17 the purposes of ad valorem taxes levied for educational purposes shall be December 31  
18 of the tenth year after the year in which the requirements of Article 2, 3, or 4 of this  
19 chapter, whichever is applicable, have been met. Prior to the tenth year, ad valorem taxes  
20 levied for educational purposes shall be allocated between the county governing authority  
21 and the municipal governing authority with the county governing authority retaining 100  
22 percent of such taxes during the first year for use by the county school system, reduced  
23 by 10 percent each subsequent year, and the portion of such taxes not retained by the  
24 county governing authority being disbursed to the municipal governing authority for use  
25 by the independent school system."

1 **SECTION 2.**

2 This Act shall become effective upon July 1, 2007, and shall apply with respect to annexation  
3 ordinances adopted on or after that date.

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.