

House Bill 558

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

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."

