

Senate Bill 291

By: Senators Mullis of the 53rd, Meyer von Bremen of the 12th, Thomas of the 54th, Whitehead, Sr. of the 24th, Pearson of the 51st and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions concerning the ad valorem taxation of property, so as to
3 provide for annual hearings on property taxes by county and municipal governing authorities
4 and independent school systems; to provide for the timing of such hearings; to provide for
5 the advertisement of such hearings; to provide for related matters; to repeal conflicting laws;
6 and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
10 general provisions concerning the ad valorem taxation of property, is amended by revising
11 Code Section 48-5-32.1, relating to certification of assessed taxable value of property and
12 method of computation, resolution or ordinance required for millage rate, and advertisement
13 of intent to increase property tax, as follows:

14 "48-5-32.1.

15 (a) As used in this Code section, the term:

16 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real
17 property.

18 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
19 digest certified by the tax commissioner of a taxing jurisdiction to the department and
20 authorized by the commissioner for the collection of taxes, or, in the case where the
21 governing authority of a county whose digest has not been approved by the commissioner
22 has petitioned the superior court of the county for an order authorizing the immediate and
23 temporary collection of taxes, the temporary digest so authorized.

24 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
25 governing authority or other governing authority of a political subdivision of this state

1 that exercises the power to levy ad valorem taxes to carry out the governing authority's
2 purposes.

3 (4) 'Mill' means one one-thousandth of a United States dollar.

4 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
5 governing authority for purposes of financing, in whole or in part, the taxing
6 jurisdiction's expenses for their fiscal year.

7 (6) 'Millage equivalent' means the number of mills which would result when the total net
8 assessed value added by reassessments is divided by the certified tax digest and the result
9 is multiplied by the previous year's millage rate.

10 (7) 'Net assessed value' means the taxable assessed value of property after all
11 exemptions.

12 (8) 'Recommending authority' means a county, independent, or area school board of
13 education that exercises the power to cause the levying authority to levy ad valorem taxes
14 to carry out the purposes of such board of education.

15 ~~(9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent~~
16 ~~of the total net assessed value added by reassessments.~~

17 ~~(10)~~(9) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
18 levying authority or the recommended levy of a specific recommending authority.

19 ~~(11)~~(10) 'Total net assessed value added by reassessments' means the total net assessed
20 value added to the certified tax digest as a result of revaluation of existing real property
21 that has not been improved since the previous tax digest year.

22 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
23 certify to the recommending authority and levying authority of each taxing jurisdiction the
24 total net assessed value added by reassessments contained in the certified tax digest for that
25 tax digest year of the taxing jurisdiction.

26 ~~(c)(1) Whenever a recommending authority or levying authority shall propose to adopt~~
27 ~~a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at~~
28 ~~an advertised public meeting and at a time and place which is convenient to the taxpayers~~
29 ~~of the taxing jurisdiction, in accordance with the procedures specified under Code Section~~
30 ~~48-5-32.~~

31 ~~(2) In those instances in which the recommending authority or levying authority~~
32 ~~proposes to establish any millage rate which would require increases beyond the roll-back~~
33 ~~rate, the recommending authority or levying authority shall advertise its intent to do so~~
34 ~~and shall conduct at least three public hearings thereon, at least one of which shall~~
35 ~~commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business~~
36 ~~weekday. Each year, before the millage rate is adopted, the recommending authority,~~
37 ~~excluding any municipal governing authorities, and the levying authority shall hold two~~

1 joint public hearings, one of which shall be held between the hours of 10:00 A.M. and
 2 11:00 A.M. on a business weekday and the second of which shall be held between the
 3 hours of 6:00 P.M. and 7:00 P.M. on a business weekday. The recommending authority
 4 ~~or~~ and levying authority shall each place an advertisement in a newspaper of general
 5 circulation serving the residents of the unit of local government, which shall read be
 6 captioned as follows: 'NOTICE OF ANNUAL PROPERTY TAX INCREASE
 7 MEETING'.

8 (2) The levying authority shall place an advertisement which shall contain the
 9 information listed in this paragraph in the legal organ of the county, and that
 10 advertisement shall run simultaneously with the advertisement of the recommending
 11 authority. This advertisement shall only contain information relevant to the levying
 12 authority. The advertisement shall appear at least one week prior to each hearing, shall
 13 be prominently displayed, and shall not be placed in that section of the paper where the
 14 legal notices appear. The advertisement shall clearly list the following:

15 (A) The digest amount from the previous year;

16 (B) The increase in the digest from new property, if applicable;

17 (C) The increase in the digest from reassessment, if applicable;

18 (D) The digest amount for the current year;

19 (E) The millage rate from the previous year;

20 (F) The millage rate for the current year;

21 (G) The increase in the millage rate, if applicable; and

22 (H) An example of how the increase or decrease, if applicable, will impact the average
 23 homeowner by using the following example: 'The difference in taxes on a \$100,000.00
 24 home from the previous year to the current year with no exemptions (such as homestead
 25 exemptions) will be \$ (insert amount).'

26 ~~The (name of recommending authority or levying authority) has tentatively adopted a~~
 27 ~~millage rate which will require an increase in property taxes by (percentage increase~~
 28 ~~over roll-back rate) percent.~~

29 ~~All concerned citizens are invited to the public hearing on this tax increase to be held~~
 30 ~~at (place of meeting) on (date and time).'~~

31 Simultaneously with this notice the ~~recommending authority or levying authority~~ shall
 32 provide a press release to the local media.

33 ~~(3) The advertisement shall appear at least one week prior to each hearing and shall be~~
 34 ~~prominently displayed and shall not be placed in that section of the newspaper where~~
 35 ~~legal notices appear. The recommending authority shall place an advertisement which~~
 36 ~~shall contain the information listed in this paragraph in the legal organ of the county, and~~
 37 ~~that advertisement shall run simultaneously with the advertisement of the levying~~

1 authority. This advertisement shall only contain information relevant to the
 2 recommending authority. The advertisement shall appear at least one week prior to each
 3 hearing, shall be prominently displayed, and shall not be placed in that section of the
 4 paper where the legal notices appear. The advertisement shall clearly list the following:

5 (A) The digest amount from the previous year;

6 (B) The increase in the digest from new property, if applicable;

7 (C) The increase in the digest from reassessment, if applicable;

8 (D) The digest amount for the current year;

9 (E) The millage rate from the previous year;

10 (F) The millage rate for the current year;

11 (G) The increase in the millage rate, if applicable; and

12 (H) An example of how the increase or decrease, if applicable, will impact the average
 13 homeowner by using the following example: 'The difference in taxes on a \$100,000.00
 14 home from the previous year to the current year with no exemptions (such as homestead
 15 exemptions) will be \$ (insert amount).'

16 Simultaneously with this notice the recommending authority shall provide a press release
 17 to the local media.

18 ~~(4) No recommending authority shall recommend and no levying authority shall levy a~~
 19 ~~millage rate in excess of the proposed millage rate as established pursuant to paragraph~~
 20 ~~(2) of this subsection without beginning anew the procedures and hearings required by~~
 21 ~~this Code section and those required by Code Section 48-5-32.~~

22 ~~(5) Any notice or hearing required under this Code section may be combined with any~~
 23 ~~notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section~~
 24 ~~48-5-32.~~

25 (d)(1) Each year, before the millage rate is adopted, the municipal governing authority
 26 shall hold two public hearings, one of which shall be held between the hours of 10:00
 27 A.M. and 11:00 A.M. on a business weekday and the second of which shall be held
 28 between the hours of 6:00 P.M. and 7:00 P.M. on a business weekday. If there is an
 29 independent school system located within the municipality, the municipal governing
 30 authority shall hold joint meetings with the independent school system. The municipal
 31 governing authority and, if applicable, the independent school system shall each place an
 32 advertisement in a newspaper of general circulation serving the residents of the unit of
 33 local government, which shall be captioned as follows: 'NOTICE OF ANNUAL
 34 PROPERTY TAX MEETING'.

35 (2) The municipal governing authority shall place an advertisement in the legal organ of
 36 the county which shall contain the information listed in this paragraph, and that
 37 advertisement shall run simultaneously with the advertisement of the independent school

1 district, if applicable. This advertisement shall only contain information relevant to the
 2 municipal governing authority. The advertisement shall appear at least one week prior
 3 to each hearing, shall be prominently displayed, and shall not be placed in that section of
 4 the paper where the legal notices appear. The advertisement shall clearly list the
 5 following:

6 (A) The digest amount from the previous year;

7 (B) The increase in the digest from new property, if applicable;

8 (C) The increase in the digest from reassessment, if applicable;

9 (D) The digest amount for the current year;

10 (E) The millage rate from the previous year;

11 (F) The millage rate for the current year;

12 (G) The increase in the millage rate, if applicable; and

13 (H) An example of how the increase or decrease, if applicable, will impact the average
 14 homeowner by using the following example: 'The difference in taxes on a \$100,000.00
 15 home from the previous year to the current year with no exemptions (such as homestead
 16 exemptions) will be \$ (insert amount).'

17 Simultaneously with this notice the municipal governing authority shall provide a press
 18 release to the local media.

19 (3) The independent school system shall place an advertisement in the legal organ of the
 20 county which shall contain the information listed in this paragraph, and that
 21 advertisement shall run simultaneously with the advertisement of the municipal
 22 governing authority. This advertisement shall only contain information relevant to the
 23 independent school system. The advertisement shall appear at least one week prior to
 24 each hearing, shall be prominently displayed, and shall not be placed in that section of
 25 the paper where the legal notices appear. The advertisement shall clearly list the
 26 following:

27 (A) The digest amount from the previous year;

28 (B) The increase in the digest from new property, if applicable;

29 (C) The increase in the digest from reassessment, if applicable;

30 (D) The digest amount for the current year;

31 (E) The millage rate from the previous year;

32 (F) The millage rate for the current year;

33 (G) The increase in the millage rate, if applicable; and

34 (H) An example of how the increase or decrease, if applicable, will impact the average
 35 homeowner by using the following example: 'The difference in taxes on a \$100,000.00
 36 home from the previous year to the current year with no exemptions (such as homestead
 37 exemptions) will be \$ (insert amount).'

1 Simultaneously with this notice the independent school system shall provide a press
 2 release to the local media.

3 ~~(d)~~ (e) Nothing contained in this Code section shall serve to extend or authorize any
 4 millage rate in excess of the maximum millage rate permitted by law or to prevent the
 5 reduction of the millage rate.

6 ~~(e)~~ (f) The commissioner shall not accept for review the digest of any county which does
 7 not submit simultaneously with such digest evidence of compliance with this Code section
 8 by the levying authorities, ~~and recommending authorities, with the exception of municipal~~
 9 ~~governing authorities, and independent school systems, if applicable.~~ In the event a digest
 10 is not accepted for review by the commissioner pursuant to this subsection, it shall be
 11 accepted for review upon satisfactory submission by such authorities of such evidence.
 12 The levies of each of the levying authorities other than the county governing authority shall
 13 be invalid and unenforceable until such time as the provisions of this Code section have
 14 been met.

15 ~~(f)~~ (g) The commissioner shall promulgate such rules and regulations as may be necessary
 16 for the administration of this Code section.

17 (h) Any notice or hearing required under this Code section may be combined with any
 18 notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section
 19 48-5-32."

20 **SECTION 2.**

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