

Senate Bill 493

By: Senators Thompson of the 5th and Stoner of the 6th

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Chapter 44 of Title 36 of the Official Code of Georgia Annotated, relating to
2 redevelopment powers, so as to provide that when a tax allocation district is created within
3 the area of operation of a community improvement district established pursuant to Article
4 IX, Section VII of the Georgia Constitution by the local legislative body of the municipality
5 or the local legislative body of the county, all or part of the ad valorem property taxes levied
6 by such community improvement district may be included in the computation of tax
7 allocation increments of a municipal tax allocation district or county tax allocation district
8 if the administrative body of such community improvement district consents to such
9 inclusion by resolution duly adopted by said administrative body; to provide for related
10 matters; to repeal conflicting laws; and for other purposes.

11 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

12 **SECTION 1.**

13 Chapter 44 of Title 36 of the Official Code of Georgia Annotated, relating to redevelopment
14 powers, is amended by revising subsection (c) of Code Section 36-44-9, relating to
15 computation of tax allocation increments of districts, as follows:

16 "(c) When a tax allocation district is created within the area of operation of a county by the
17 local legislative body of the county, property taxes for computing tax allocation increments
18 shall be based on all county ad valorem property taxes levied for county governmental
19 purposes. Ad valorem property taxes levied for county school district purposes may be
20 included in the computation of tax allocation increments for a county tax allocation district
21 if the board of education of the county school district or the local legislative body of the
22 county, whichever is authorized to establish the ad valorem tax millage rate for educational
23 purposes, consents to such inclusion by resolution duly adopted by said board of education
24 or local legislative body, respectively. When a tax allocation district is created within the
25 area of operation of a community improvement district established pursuant to Article IX,
26 Section VII of the Georgia Constitution by the local legislative body of the municipality

1 or the local legislative body of the county, all or part of the ad valorem property taxes
2 levied by such community improvement district may be included in the computation of tax
3 allocation increments of a municipal tax allocation district or county tax allocation district
4 if the administrative body of such community improvement district consents to such
5 inclusion by resolution duly adopted by said administrative body."

6 **SECTION 2.**

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