

Senate Bill 1

By: Senators Brown of the 26th, Staton of the 18th and Rogers of the 21st

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 regarding ad valorem taxation of property, so as to prohibit
3 local governments from conducting public hearings regarding the increase of millage rates
4 in excess of the roll-back rate on the same day as other local governments are conducting
5 public hearings which affect all or a portion of the same properties subject to such increase
6 in millage rates; to provide for related matters; to repeal conflicting laws; and for other
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
11 general provisions regarding ad valorem taxation of property, is amended by adding a new
12 paragraph to subsection (c) of Code Section 48-5-32.1, relating to the establishment of
13 millage rates, to read as follows:

14 "(6) No recommending authority nor any levying authority shall conduct a public hearing
15 required by paragraph (2) of this subsection on the same day as any other recommending
16 authority or levying authority is conducting a public hearing required by paragraph (2) of
17 this subsection if such authorities have jurisdiction over all or a portion of the same
18 properties subject to the increase in property taxes which is the subject of such public
19 hearings."

20 **SECTION 2.**

21 All laws and parts of laws in conflict with this Act are repealed.