

The Senate Finance Committee offered the following substitute to SB 1:

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 require certain attendance at such public hearings; to require quorums for  
7 votes to adopt or set millage rates; to provide for related matters; to repeal conflicting laws;  
8 and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**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 new  
12 paragraphs to subsection (c) of Code Section 48-5-32.1, relating to the establishment of  
13 millage rates, to read as follows:  
14

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

21 (7) A public hearing in which there is not a quorum of the recommending authority or  
22 levying authority present for the public hearing shall not count toward satisfying the  
23 number of public hearings required by this subsection. Additionally, each member of the  
24 recommending authority or levying authority, as the case may be, shall be required to  
25 attend at least two of the public hearings to satisfy the requirements of this subsection.

26 (8) A quorum of the recommending authority or levying authority must be present for any  
27 vote to adopt or set the millage rate."

28 **SECTION 2.**

29 All laws and parts of laws in conflict with this Act are repealed.