

House Bill 607 (AS PASSED HOUSE AND SENATE)

By: Representatives Jacobs of the 80<sup>th</sup>, Taylor of the 79<sup>th</sup>, Benfield of the 85<sup>th</sup>, Oliver of the 83<sup>rd</sup>, Holcomb of the 82<sup>nd</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to impose certain requirements and limitations upon ad valorem taxes  
2 levied by DeKalb County to finance the provision of certain governmental services, known  
3 and cited as the "DeKalb County Special Services Tax Districts Act," approved April 12,  
4 1982 (Ga. L. 1982, p. 3548), as amended, particularly by an Act approved May 27, 2010  
5 (Ga. L. 2010, p. 3548), so as to give the county the authority to reflect the ad valorem taxes  
6 for district services separately on the real estate tax statement; to provide for applicability;  
7 to provide for related matters; to provide an effective date; to repeal conflicting laws; and for  
8 other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 SECTION 1.

11 An Act to impose certain requirements and limitations upon ad valorem taxes levied by  
12 DeKalb County to finance the provision of certain governmental services, known and cited  
13 as the "DeKalb County Special Services Tax Districts Act," approved April 12, 1982  
14 (Ga. L. 1982, p. 3548), as amended, particularly by an Act approved May 27, 2010  
15 (Ga. L. 2010, p. 3548), is amended by adding a new subsection to Section 6.1 to read as  
16 follows:

17 "(d) Real Estate Tax Statement. Beginning with the year 2011 the adjusted district services  
18 ad valorem tax for basic police services and nonbasic police services identified in  
19 subparagraphs (A) and (B) of paragraph (4) of Section 2 of this Act shall be reflected on  
20 the real estate tax statement as a separate line item tax for each such district service, and  
21 the adjusted district services ad valorem tax for the remaining district services identified  
22 in paragraph (4) of Section 2 of this Act shall be reflected on the real estate tax statement  
23 as a single line item tax."

24 **SECTION 2.**

25 This Act shall become effective upon its approval by the Governor or upon its becoming law  
26 without such approval.

27 **SECTION 3.**

28 All laws and parts of laws in conflict with this Act are repealed.