

House Bill 607 (AS PASSED HOUSE AND SENATE)

By: Representatives Jacobs of the 80th, Taylor of the 79th, Benfield of the 85th, Oliver of the 83rd, Holcomb of the 82nd, 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 style="text-align:center">**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28 All laws and parts of laws in conflict with this Act are repealed.