

House Bill 449

By: Representatives Taylor of the 79th, Holcomb of the 81st, and Hanson of the 80th

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act creating one or more community improvement districts within DeKalb
2 County, approved May 13, 2008 (Ga. L. 2008, p. 3817), as amended, so as to change certain
3 provisions relating to taxes, fees, and assessments; to provide for related matters; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Said Act is further amended by revising subsection (a) of Section 6 to read as follows:

8 "(a)(1) Except as otherwise provided in paragraph (2) of this subsection, the board may
9 levy taxes, fees, and assessments within the district only on real property used
10 nonresidentially, specifically excluding all property exempt from ad valorem taxation
11 under the Constitution or laws of the State of Georgia; all property used for residential,
12 agricultural, or forestry purposes; and all tangible personal property and intangible
13 property. Any tax, fee, or assessment so levied shall not exceed five mills of the
14 aggregate assessed value of all such real property. The taxes, fees, and assessments
15 levied by the board shall be equitably apportioned among the properties subject to such
16 taxes, fees, and assessments according to the need for governmental services and facilities
17 created by the degree of density of development of each such property. The proceeds of
18 taxes, fees, and assessments levied by the board shall be used only for the purpose of
19 providing governmental services and facilities which are specially required by the degree
20 of density of development within the district and not for the purpose of providing those
21 governmental services and facilities provided to the county or municipality as a whole.
22 Any tax, fee, or assessment so levied shall be collected by DeKalb County in the same
23 manner as taxes, fees, and assessments are levied by DeKalb County. Delinquent taxes
24 shall bear the same interest and penalties as DeKalb County or municipal ad valorem
25 taxes and may be enforced and collected in the same manner. The proceeds of taxes,
26 fees, and assessments so levied, less a fee to cover the costs of collection of 1 percent of

27 such proceeds, but not more than \$25,000.00 in any one calendar year, shall be
28 transmitted by DeKalb County to the board and shall be expended by the board only for
29 the purposes authorized by this Act.

30 (2) Regarding any district activated between August 1, 2016, and September 1, 2016,
31 composed of property located wholly within a municipality that exceeds 130 acres, but
32 is less than 300 acres, in size and that forms all or part of a tax allocation district of such
33 municipality, the board of such district may levy taxes, fees, and assessments within the
34 district only on real property used nonresidentially, specifically excluding all property
35 exempt from ad valorem taxation under the Constitution or laws of the State of Georgia;
36 all property used for residential, agricultural, or forestry purposes; and all tangible
37 personal property and intangible property. Any tax, fee, or assessment so levied shall not
38 exceed the limitation provided for by Paragraph III of Section VII of Article IX of the
39 Constitution of the State of Georgia. The taxes, fees, and assessments levied by the board
40 shall be equitably apportioned among the properties subject to such taxes, fees, and
41 assessments according to the need for governmental services and facilities created by the
42 degree of density of development of each such property. The proceeds of taxes, fees, and
43 assessments levied by the board shall be used only for the purpose of providing
44 governmental services and facilities that are specially required by the degree of density
45 of development within the district and not for the purpose of providing those
46 governmental services and facilities provided to the county or municipality as a whole.
47 Any tax, fee, or assessment so levied shall be collected by DeKalb County in the same
48 manner as taxes, fees, and assessments are levied by DeKalb County. Delinquent taxes
49 shall bear the same interest and penalties as DeKalb County or municipal ad valorem
50 taxes and may be enforced and collected in the same manner. The proceeds of taxes,
51 fees, and assessments so levied, less a fee to cover the costs of collection of 1 percent of
52 such proceeds, but not more than \$25,000.00 in any one calendar year, shall be
53 transmitted by DeKalb County to the board and shall be expended by the board only for
54 the purposes authorized by this Act."

55 **SECTION 2.**

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