

The House Committee on Ways and Means offers the following substitute to HB 302:

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 change
3 certain requirements relating to advertising and notice requirements pertaining to millage rate
4 adoption; to change certain provisions relating to acceptance of a tax digest; to provide for
5 related matters; to provide for an effective date; to repeal conflicting laws; and for other
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
10 general provisions regarding ad valorem taxation of property, is amending by revising
11 subsections (c) and (e) of Code Section 48-5-32.1, relating to advertising and notice
12 requirements regarding millage rate adoption, as follows:

13 "(c)(1) Whenever a recommending authority or levying authority shall propose to adopt
14 a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at
15 an advertised public meeting and at a time and place which is convenient to the taxpayers
16 of the taxing jurisdiction, in accordance with the procedures specified under Code Section
17 48-5-32.

18 (2) In those instances in which the recommending authority or levying authority
19 proposes to establish a general maintenance and operation millage rate which would
20 require increases beyond the roll-back rate, the recommending authority or levying
21 authority shall advertise its intent to do so and shall conduct at least three public hearings
22 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
23 P.M., inclusive, on a business weekday. The recommending authority or levying
24 authority shall place an advertisement in a newspaper of general circulation serving the
25 residents of the unit of local government and post such advertisement on the website of
26 the recommending or levying authority, ~~which~~ The advertisement required by this

27 paragraph may be combined with the publication of the report required under Code
 28 Section 48-5-32. The advertisement under this paragraph shall read as follows:

29 'NOTICE OF PROPOSED PROPERTY TAX REVENUE INCREASE

30 The (name of recommending authority or levying authority) has tentatively adopted a
 31 proposed millage rate which will require an increase in property taxes by (percentage
 32 increase over roll-back rate) percent of _____ mills.

33 All concerned citizens are invited to the public hearing on this tax increase the proposed
 34 millage rate to be held at (place of meeting) on (date and time).

35 Times and places of additional public hearings on this tax increase the proposed millage
 36 rate are at (place of meeting) on (date and time).

37 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
 38 increase of (millage rate increase above the roll-back rate) mills. Without this tentative
 39 tax increase, the millage rate will be no more than (roll-back millage rate) mills. The
 40 proposed tax increase for a home with a fair market value of (average home value from
 41 previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)
 42 and the proposed tax increase for nonhomestead property with a fair market value of
 43 (average nonhomestead property value from previous year's digest rounded to nearest
 44 \$25,000.00) is approximately \$(increase).' The proposed millage rate, when applied to
 45 the taxable assessed value after all exemptions of all property within the jurisdiction of
 46 (name of recommending authority or levying authority), is anticipated to generate
 47 additional tax revenue of \$ _____ as compared to (prior fiscal year). The
 48 anticipated additional tax revenue will result from {the ad shall indicate one of the
 49 following three choices as appropriate}:

- 50 1. An increase in the assessed values of all property within (name of
- 51 recommending authority or levying authority)
- 52 2. An increase in the proposed millage rate
- 53 3. An increase in both the proposed millage rate and assessed values of all
- 54 property within (name of recommending authority or levying authority)

55 In order to generate the same tax revenue as in (prior fiscal year), a millage rate of
 56 (roll-back millage rate) would be required. The proposed millage rate may or may not
 57 result in an increase of your property taxes for individual properties. To determine your
 58 expected taxes, the proposed millage rate should be multiplied by the current year
 59 assessed value of your property after all exemptions.'

60 Simultaneously with this notice the recommending authority or levying authority shall
 61 provide a press release to the local media.

62 (3) The advertisement shall appear at least one week prior to each hearing, be
 63 prominently displayed, not be less than 30 square inches, and not be placed in that section

64 of the newspaper where legal notices appear and shall be posted on the appropriate
 65 website at least one week prior to each hearing. In addition to the advertisement specified
 66 under this paragraph, the levying or recommending authority may include in the notice
 67 reasons or explanations for such ~~tax increase~~ proposed millage rate.

68 (4) No recommending authority shall recommend and no levying authority shall levy a
 69 millage rate in excess of the proposed millage rate as established pursuant to
 70 paragraph (2) of this subsection without beginning anew the procedures and hearings
 71 required by this Code section and those required by Code Section 48-5-32.

72 (5) Any notice or hearing required under this Code section may be combined with any
 73 notice or hearing required under ~~Article 1 of Chapter 81 of Title 36 or Code Section~~
 74 ~~48-5-32.~~"

75 "(e) The commissioner shall not accept a digest for review or issue an order authorizing
 76 the collection of taxes if the recommending authority or levying authority other than
 77 municipal governing authorities has established a millage rate that is in excess of the
 78 ~~correct rollback~~ roll-back rate without complying fully with the procedures required by this
 79 Code section. In the event a digest is not accepted for review by the commissioner
 80 pursuant to this subsection, it shall be accepted for review upon ~~satisfactory~~ the submission
 81 by such authorities of ~~such evidence~~ satisfactory to the commissioner that the requirements
 82 of this Code section have been met. The levies of each of the levying authorities other than
 83 the county governing authority shall be invalid and unenforceable until such time as the
 84 provisions of this Code section have been met."

85 **SECTION 2.**

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

88 **SECTION 3.**

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