

House Bill 1045

By: Representatives Hogan of the 179th, Sainz of the 180th, Williams of the 168th, Petrea of the 166th, Stephens of the 164th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 33-8-8.3 of the Official Code of Georgia Annotated, relating to the
2 funding of services, or reduction of ad valorem taxes, in unincorporated areas of counties and
3 powers and duties of governing authority, so as to include flood risk reduction in the
4 enumerated list of county purposes for which certain proceeds from county taxes shall be
5 used; to provide that funding for flood risk reduction shall be derived specifically from
6 premium taxes; to provide for a definition; to provide for an effective date; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 style="text-align:center">**SECTION 1.**

10 Code Section 33-8-8.3 of the Official Code of Georgia Annotated, relating to the funding of
11 services, or reduction of ad valorem taxes, in unincorporated areas of counties and powers
12 and duties of governing authority, is amended as follows:

13 "(a) The proceeds from the county taxes levied for county purposes, as provided by this
14 chapter, shall be separated from other county funds and shall be used by the county
15 governing authorities solely for the purpose of either:

16 (1) Funding the provision of the following services to inhabitants of the unincorporated
17 areas of such counties directly or by intergovernmental contract as authorized by Article
18 IX, Section III, Paragraph I of the Constitution of the State of Georgia:

19 (A) Police protection, except such protection provided by the county sheriff;

20 (B) Fire protection;

21 (C) Curbside or on-site residential or commercial garbage and solid waste collection;

22 (D) Curbs, sidewalks, and street lights; ~~and~~

23 (E) Flood risk reduction. For purposes of this paragraph, the term 'flood risk reduction'
24 shall mean policies adopted or implemented by a county to reduce the risks from flood
25 events to residents of or property located in unincorporated areas of such county that
26 are prone to experiencing floods. Such policies or projects may include but are not

27 limited to the creation of flood risk management strategies and plans, installation of
 28 storm-water management infrastructure, and acquisition of high-risk properties; and
 29 ~~(E)~~(F) Such other services as may be provided by the county governing authority for
 30 the primary benefit of the inhabitants of the unincorporated area of the county; or
 31 (2) Reducing ad valorem taxes of the inhabitants of the unincorporated areas of those
 32 counties in which the governing authority of a county does not provide any of the
 33 services enumerated in paragraph (1) of this subsection to inhabitants of the
 34 unincorporated areas. In fixing the ad valorem tax millage rate for the year, the
 35 governing authorities of such counties shall be authorized and directed to reduce such ad
 36 valorem tax millage rate on taxable property within the unincorporated areas of such
 37 counties to offset any of the proceeds derived from any tax provided for in this chapter
 38 which cannot be expended pursuant to paragraph (1) of this subsection.
 39 Notwithstanding any other provision of this chapter, any funding for flood risk reduction
 40 shall be derived only from the tax imposed by Code Sections 33-8-8.1 and 33-8-8.2.
 41 (b) In the adoption of the budget utilizing any of the funds derived from the tax imposed
 42 by Code Sections 33-8-8.1 and 33-8-8.2 the governing authority of a county shall specify
 43 in such budget the amount of such funds expended as authorized by paragraph (1) of
 44 subsection (a) of this Code section or used to reduce ad valorem taxes as provided in
 45 paragraph (2) of subsection (a) of this Code section. Said budget shall also specify the
 46 amount of any other funds expended for such purpose or purposes as are authorized to be
 47 expended for services referred to in paragraph (1) of subsection (a) of this Code section.
 48 Such provisions shall be spread on the minutes of the meeting at which such budget is
 49 adopted."

50 **SECTION 2.**

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

53 **SECTION 3.**

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