

House Bill 1045

By: Representatives Hogan of the 179<sup>th</sup>, Sainz of the 180<sup>th</sup>, Williams of the 168<sup>th</sup>, Petrea of the 166<sup>th</sup>, Stephens of the 164<sup>th</sup>, 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 **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.