

House Bill 75

By: Representatives Gambill of the 15th, Nix of the 69th, Stephens of the 164th, Tankersley of the 160th, and Scoggins of the 14th

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 limitations on applicability; to provide for related matters; to provide for an effective date;
6 to repeal conflicting laws; and for other 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 amended in Code Section
11 48-5-32.1, relating to certification of assessed taxable value of property and method of
12 computation, resolution or ordinance required for millage rate, and advertisement of intent
13 to increase property tax, by revising subsections (c) and (e) and by adding a new subsection
14 to read as follows:

15 "(c)(1) Whenever a recommending authority or levying authority ~~shall propose~~ proposes
16 to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage

17 rate at an advertised public meeting and at a time and place which is convenient to the
 18 taxpayers of the taxing jurisdiction, in accordance with the procedures specified under
 19 Code Section 48-5-32.

20 (2) In those instances in which the recommending authority or levying authority
 21 proposes to establish a general maintenance and operation millage rate which would
 22 require increases beyond the roll-back rate, the recommending authority or levying
 23 authority shall advertise its intent to do so and shall conduct at least three public hearings
 24 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
 25 P.M., inclusive, on a business weekday. The recommending authority or levying
 26 authority shall place an advertisement in a newspaper of general circulation serving the
 27 residents of the unit of local government and post such advertisement on the website of
 28 the recommending or levying authority, ~~which~~ The advertisement required by this
 29 paragraph may be combined with the publication of the report required under Code
 30 Section 48-5-32. The advertisement under this paragraph shall read as follows:

31 'NOTICE OF PROPOSED PROPERTY TAX REVENUE INCREASE

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

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

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

39 ~~This tentative increase will result in a millage rate of (proposed millage rate) mills, an~~
 40 ~~increase of (millage rate increase above the roll-back rate) mills. Without this tentative~~
 41 ~~tax increase, the millage rate will be no more than (roll-back millage rate) mills. The~~
 42 ~~proposed tax increase for a home with a fair market value of (average home value from~~

43 ~~previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)~~
 44 ~~and the proposed tax increase for nonhomestead property with a fair market value of~~
 45 ~~(average nonhomestead property value from previous year's digest rounded to nearest~~
 46 ~~\$25,000.00) is approximately \$(increase).¹ For all properties within the jurisdiction of~~
 47 ~~(name of recommending authority or levying authority) that have not been improved~~
 48 ~~since (prior tax year), the proposed millage rate, when applied to the taxable assessed~~
 49 ~~value after all exemptions, is anticipated to generate additional tax revenue of~~
 50 ~~\$_____ as compared to (prior tax year). The anticipated additional tax revenue~~
 51 ~~will result from [The ad shall indicate one of the following three choices as~~
 52 ~~appropriate.]:~~

- 53 1. An increase in the assessed value of properties within (name of recommending
 54 authority or levying authority).
- 55 2. An increase in the millage rate.
- 56 3. An increase in both the millage rate and assessed value of properties within (name
 57 of recommending authority or levying authority).

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

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

65 (3) The advertisement shall appear at least one week prior to each hearing, be
 66 prominently displayed, not be less than 30 square inches, and not be placed in that section
 67 of the newspaper where legal notices appear and shall be posted on the appropriate
 68 website at least one week prior to each hearing. In addition to the advertisement specified

69 under this paragraph, the levying or recommending authority may include in the notice
70 reasons or explanations for such ~~tax increase~~ proposed millage rate.

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

75 (5) Any notice or hearing required under this Code section may be combined with any
76 notice or hearing required under ~~Article 1 of Chapter 81 of Title 36 or Code Section~~
77 ~~48-5-32.~~"

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

88 "(g) The provisions of subsections (c) and (e) of this Code section shall not apply in any
89 county, consolidated government, municipality, or school district for which a base year
90 assessed value homestead exemption has been enacted by local Act or in any consolidated
91 government for which assessed values of homesteads have been frozen pursuant to a local
92 constitutional amendment."

93 **SECTION 2.**

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

96 **SECTION 3.**

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