

House Bill 302

By: Representatives Nix of the 69th, Powell of the 171st, Cooke of the 18th, Holmes of the 129th, and Smyre of the 135th

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 provide for related matters; to provide for an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by revising Code
10 Section 48-5-32.1, relating to advertising and notice requirements pertaining to the adoption
11 of a millage rate, as follows:

12 "48-5-32.1.

13 (a) As used in this Code section, the term:

14 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real
15 property.

16 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
17 digest certified by the tax commissioner of a taxing jurisdiction to the department and
18 authorized by the commissioner for the collection of taxes, or, in the case where the
19 governing authority of a county whose digest has not been approved by the commissioner
20 has petitioned the superior court of the county for an order authorizing the immediate and
21 temporary collection of taxes, the temporary digest so authorized.

22 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
23 governing authority or other governing authority of a political subdivision of this state
24 that exercises the power to levy ad valorem taxes to carry out the governing authority's
25 purposes.

26 (4) 'Mill' means one one-thousandth of a United States dollar.

27 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
28 governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's
29 expenses for its fiscal year.

30 (6) 'Millage equivalent' means the number of mills which would result when the total net
31 assessed value added by reassessments is divided by the certified tax digest and the result
32 is multiplied by the previous year's millage rate.

33 (7) 'Net assessed value' means the taxable assessed value of property after all
34 exemptions.

35 (8) 'Recommending authority' means a county, independent, or area school board of
36 education that exercises the power to cause the levying authority to levy ad valorem taxes
37 to carry out the purposes of such board of education.

38 (9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent
39 of the total net assessed value added by reassessments:

40 (A) As calculated and certified to the commissioner by the tax commissioner for
41 county and educational tax purposes; and

42 (B) As calculated by the collecting officer of the municipality for municipal tax
43 purposes.

44 (10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
45 levying authority or the recommended levy of a specific recommending authority.

46 (11) 'Total net assessed value added by reassessments' means the total net assessed value
47 added to the certified tax digest as a result of revaluation of existing real property that has
48 not been improved since the previous tax digest year.

49 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
50 certify to the recommending authority and levying authority of each taxing jurisdiction the
51 total net assessed value added by reassessments contained in the certified tax digest for that
52 tax digest year of the taxing jurisdiction.

53 (c)(1) Whenever a recommending authority or levying authority shall propose to adopt
54 a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at
55 an advertised public meeting and at a time and place which is convenient to the taxpayers
56 of the taxing jurisdiction, in accordance with the procedures specified under Code Section
57 48-5-32.

58 (2) In those instances in which the recommending authority or levying authority
59 proposes to establish a general maintenance and operation millage rate which would
60 require increases beyond the roll-back rate, the recommending authority or levying
61 authority shall advertise its intent to do so and shall conduct at least three public hearings
62 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
63 P.M., inclusive, on a business weekday. The recommending authority or levying

64 authority shall place an advertisement in a newspaper of general circulation serving the
 65 residents of the unit of local government and post such advertisement on the website of
 66 the recommending or levying authority, ~~which~~ The advertisement required by this
 67 paragraph may be combined with the publication of the report required under Code
 68 Section 48-5-32 and shall read as follows:

69 NOTICE OF PROPERTY TAX INCREASE PROPOSED MILLAGE RATE

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

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

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

77 ~~This tentative increase will result in a millage rate of (proposed millage rate) mills, an~~
 78 ~~increase of (millage rate increase above the roll-back rate) mills. Without this tentative~~
 79 ~~tax increase, the millage rate will be no more than (roll-back millage rate) mills. The~~
 80 ~~proposed tax increase for a home with a fair market value of (average home value from~~
 81 ~~previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)~~
 82 ~~and the proposed tax increase for nonhomestead property with a fair market value of~~
 83 ~~(average nonhomestead property value from previous year's digest rounded to nearest~~
 84 ~~\$25,000.00) is approximately \$(increase). The proposed millage rate, when applied to~~
 85 ~~the taxable assessed value after all exemptions of all property within the jurisdiction of~~
 86 ~~(name of recommending authority or levying authority), is anticipated to generate~~
 87 ~~additional tax revenue of \$ _____ as compared to (prior fiscal year). In order to~~
 88 ~~generate the same tax revenue as in (prior fiscal year), a millage rate of (roll-back~~
 89 ~~millage rate) would be required. The proposed millage rate may or may not result in~~
 90 ~~an increase of your property taxes for individual properties. To determine your~~
 91 ~~expected taxes, the proposed millage rate should be multiplied by the current-year~~
 92 ~~assessed value of your property after all exemptions.'~~

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

95 (3) The advertisement shall appear at least one week prior to each hearing, be
 96 prominently displayed, ~~be~~ not be less than 30 square inches, and not be placed in that
 97 section of the newspaper where legal notices appear and shall be posted on the
 98 appropriate website at least one week prior to each hearing. In addition to the
 99 advertisement specified under this paragraph, the levying or recommending authority

100 may include in the notice reasons or explanations for such ~~tax increase~~ proposed millage
 101 rate.

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

106 (5) Any notice or hearing required under this Code section may be combined with any
 107 notice or hearing required under ~~Article 1 of Chapter 81 of Title 36 or Code Section~~
 108 ~~48-5-32~~ Code Section 36-81-5.

109 (d) Nothing contained in this Code section shall serve to extend or authorize any millage
 110 rate in excess of the maximum millage rate permitted by law or to prevent the reduction of
 111 the millage rate.

112 (e) The commissioner shall not accept a digest for review or issue an order authorizing the
 113 collection of taxes if the recommending authority or levying authority other than municipal
 114 governing authorities has established a millage rate that is in excess of the ~~correct rollback~~
 115 roll-back rate without complying fully with the procedures required by this Code section.

116 In the event a digest is not accepted for review by the commissioner pursuant to this
 117 subsection, it shall be accepted for review upon ~~satisfactory~~ the submission by such
 118 authorities of ~~such~~ evidence satisfactory to the commissioner that the requirements of this
 119 Code section have been met. The levies of each of the levying authorities other than the
 120 county governing authority shall be invalid and unenforceable until such time as the
 121 provisions of this Code section have been met.

122 (f) The commissioner shall promulgate such rules and regulations as may be necessary for
 123 the administration of this Code section."

124 **SECTION 2.**

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

127 **SECTION 3.**

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