

House Bill 436

By: Representatives Dickey of the 140th, Peake of the 141st, and Holmes of the 129th

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 3 of Title 36 of the Official Code of Georgia Annotated,
2 relating to settlement of boundary disputes, so as to provide that, in cases of boundary
3 disputes between two or more counties, all ad valorem property taxes and sales and use taxes
4 levied on and collected from the area in dispute shall be paid into an escrow account pending
5 resolution of such dispute; to provide for related matters; to provide an effective date; to
6 repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 2 of Chapter 3 of Title 36 of the Official Code of Georgia Annotated, relating to
10 settlement of boundary disputes, is amended by adding a new Code section to read as
11 follows:

12 "36-3-28.

13 During the pendency of a dispute between two or more counties regarding the boundary
14 line between such counties, all ad valorem property taxes and all sales and use taxes levied
15 on and collected from the area in dispute between the counties shall be paid by the
16 collecting county into an escrow account. Such funds shall be held in such escrow account
17 until a final resolution of the boundary line dispute. The funds shall then be paid to the
18 county in which the disputed property is determined to be located or as the counties
19 involved in the dispute may mutually agree."

20 **SECTION 2.**

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

23 **SECTION 3.**

24 All laws and parts of laws in conflict with this Act are repealed.