

The Senate Committee on State and Local Governmental Operations offered the following substitute to HB 658:

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act creating one or more community improvement districts within DeKalb  
2 County, approved May 13, 2008 (Ga. L. 2008, p. 3817), as amended, so as to provide for  
3 election of board members and levy of taxes by certain municipal corporations; to change  
4 certain provisions relating to administration; to change certain provisions relating to taxes,  
5 fees, and assessments; to provide for related matters; to repeal conflicting laws; and for other  
6 purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

8  
9 An Act creating one or more community improvement districts within DeKalb County,  
10 approved May 13, 2008 (Ga. L. 2008, p. 3817), as amended, is amended by revising  
11 subsection (a) of Section 5 to read as follows:

12 "(a)(1) Except as otherwise provided in paragraph (2) of this subsection, each district  
13 created pursuant to this Act shall be administered by a board composed of at least seven  
14 board members to be appointed and elected as provided in this section. Two board  
15 members shall be appointed by the governing authority of DeKalb County should the  
16 district boundaries lie entirely within unincorporated DeKalb County. Should any of the  
17 district lie within the incorporated area of DeKalb County, only one board member shall  
18 be appointed by the governing authority of DeKalb County. One board member shall be  
19 appointed by the governing authority of each municipality within which any portion of  
20 the district lies. Two board members shall be elected by the vote of electors, and three  
21 members shall be elected by the vote of equity electors. The members representing  
22 electors and equity electors shall be elected to serve in post positions 1 through 5,  
23 respectively. Each elected board member must receive a majority of the votes cast for  
24 the post for which he or she is a candidate. Votes for Posts 1 and 2 shall be cast by  
25 electors and votes for Posts 3, 4, and 5 shall be cast by equity electors. The initial terms  
26 of office of the members representing Posts 1 and 4 shall be one year. The initial terms

27 of office of the members representing Posts 2 and 5 shall be two years, and the initial  
 28 term of office of the member representing Post 3 shall be three years. Thereafter, all  
 29 terms of office shall be for three years. The appointed board members shall serve at the  
 30 pleasure of the appointing authority.

31 (2) In addition to the requirements of paragraph (1) of this subsection, the board of any  
 32 district described in paragraph (2) of subsection (a) of Section 6 of this Act shall include  
 33 three additional board members representing and elected by the equity electors and  
 34 serving in post positions 6, 7, and 8 for initial terms of one, two, and three years,  
 35 respectively. Thereafter, all terms of office for the additional board members shall be for  
 36 three years."

37

## SECTION 2.

38 Said Act is further amended by revising subsection (a) of Section 6 to read as follows:

39 "(a)(1) Except as otherwise provided in paragraph (2) of this subsection, the board may  
 40 levy taxes, fees, and assessments within the district only on real property used  
 41 nonresidentially, specifically excluding all property exempt from ad valorem taxation  
 42 under the Constitution or laws of the State of Georgia; all property used for residential,  
 43 agricultural, or forestry purposes; and all tangible personal property and intangible  
 44 property. Any tax, fee, or assessment so levied shall not exceed five mills of the  
 45 aggregate assessed value of all such real property. The taxes, fees, and assessments  
 46 levied by the board shall be equitably apportioned among the properties subject to such  
 47 taxes, fees, and assessments according to the need for governmental services and facilities  
 48 created by the degree of density of development of each such property. The proceeds of  
 49 taxes, fees, and assessments levied by the board shall be used only for the purpose of  
 50 providing governmental services and facilities which are specially required by the degree  
 51 of density of development within the district and not for the purpose of providing those  
 52 governmental services and facilities provided to the county or municipality as a whole.  
 53 Any tax, fee, or assessment so levied shall be collected by DeKalb County in the same  
 54 manner as taxes, fees, and assessments are levied by DeKalb County. Delinquent taxes  
 55 shall bear the same interest and penalties as DeKalb County or municipal ad valorem  
 56 taxes and may be enforced and collected in the same manner. The proceeds of taxes,  
 57 fees, and assessments so levied, less a fee to cover the costs of collection of 1 percent of  
 58 such proceeds, but not more than \$25,000.00 in any one calendar year, shall be  
 59 transmitted by DeKalb County to the board and shall be expended by the board only for  
 60 the purposes authorized by this Act.

61 (2) Regarding any district composed of property located wholly within a municipality  
 62 that exceeds 130 acres, but is less than 140 acres, in size and that forms all or part of a tax

63 allocation district of such municipality, the board of such district may levy taxes, fees,  
64 and assessments within the district only on real property used nonresidentially,  
65 specifically excluding all property exempt from ad valorem taxation under the  
66 Constitution or laws of the State of Georgia; all property used for residential, agricultural,  
67 or forestry purposes; and all tangible personal property and intangible property. Any tax,  
68 fee, or assessment so levied shall not exceed the limitation provided for by Paragraph III  
69 of Section VII of Article IX of the Constitution of the State of Georgia. The taxes, fees,  
70 and assessments levied by the board shall be equitably apportioned among the properties  
71 subject to such taxes, fees, and assessments according to the need for governmental  
72 services and facilities created by the degree of density of development of each such  
73 property. The proceeds of taxes, fees, and assessments levied by the board shall be used  
74 only for the purpose of providing governmental services and facilities which are specially  
75 required by the degree of density of development within the district and not for the  
76 purpose of providing those governmental services and facilities provided to the county  
77 or municipality as a whole. Any tax, fee, or assessment so levied shall be collected by  
78 DeKalb County in the same manner as taxes, fees, and assessments are levied by DeKalb  
79 County. Delinquent taxes shall bear the same interest and penalties as DeKalb County  
80 or municipal ad valorem taxes and may be enforced and collected in the same manner.  
81 The proceeds of taxes, fees, and assessments so levied, less a fee to cover the costs of  
82 collection of 1 percent of such proceeds, but not more than \$25,000.00 in any one  
83 calendar year, shall be transmitted by DeKalb County to the board and shall be expended  
84 by the board only for the purposes authorized by this Act."

85

**SECTION 3.**

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