

House Bill 90

By: Representatives Stephens of the 164th and Smith of the 138th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-32.1 of the Official Code of Georgia Annotated, relating to
2 certification of assessed taxable value of property and method of computation, resolution or
3 ordinance required for millage rate, and advertisement of intent to increase property tax, so
4 as to provide that the provisions shall not apply to levying authorities and recommending
5 authorities with base year homestead exemptions; to provide for related matters; to provide
6 for an effective date; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-32.1 of the Official Code of Georgia Annotated, relating to certification
10 of assessed taxable value of property and method of computation, resolution or ordinance
11 required for millage rate, and advertisement of intent to increase property tax, is amended by
12 adding a new subsection to read as follows:

13 "(g) The provisions of this Code section shall not apply to any levying authority or
14 recommending authority for which a base year assessed value homestead exemption or
15 adjusted base year assessed value homestead exemption is in effect."

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16 **SECTION 2.**

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

19 **SECTION 3.**

20 All laws and parts of laws in conflict with this Act are repealed.