

Senate Bill 251

By: Senators Esteves of the 6th, Hufstetler of the 52nd, Ginn of the 47th, Halpern of the 39th
and Parent of the 42nd

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 provide for
3 an additional method of proposing and adopting millage rates; to provide for definitions; to
4 provide for related matters; to provide for an effective date; to repeal conflicting laws; and
5 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 48-5-33, which is reserved, as follows:

11 "48-5-33.

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

13 (1) 'Levying authority' means a county, a municipality, or a consolidated city-county
14 governing authority or other governing authority of a political subdivision of this state
15 that exercises the power to levy ad valorem taxes to carry out the governing authority's
16 purposes.

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

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

23 (4) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
24 levying authority or the recommended levy of a specific recommending authority.

25 (b)(1) Recommending or levying authorities may set a proposed 'not to exceed' millage
26 rate in an amount that is not greater than the millage rate for the preceding tax year. Such
27 'not to exceed' millage rate shall be provided to the county board of tax assessors prior
28 to and for inclusion in the distribution of the annual notice of current assessment required
29 pursuant to Code Section 48-5-306. In the event the recommending or levying authority
30 intends to adopt a millage rate that is in an amount less than or equal to the 'not to exceed'
31 millage rate, the recommending or levying authority shall adopt such millage rate at an
32 advertised public meeting and at a time and place which is convenient to the taxpayers
33 of the taxing jurisdiction.

34 (2) When a recommending authority or levying authority proposes and adopts a millage
35 rate pursuant to this Code section, it shall not be subject to the requirements of Code
36 Section 48-5-32.1.

37 (3) In those instances in which the recommending authority or levying authority
38 proposes to establish a general maintenance and operation millage rate which would
39 require increases beyond the 'not to exceed' rate, such recommending or levying authority
40 shall be subject to the requirements of Code Section 48-5-32.1 Reserved."

41 **SECTION 2.**

42 Said article is further amended in paragraph (1) of subsection (b) of Code Section 48-5-306,
43 relating to the annual notice of current assessment, by striking "and" at the end of
44 subparagraph (G), by replacing the period at the end of subparagraph (H) with "; and", and
45 by adding a new subparagraph to read as follows:

46 "(I) If, pursuant to Code Section 48-5-33, a levying or recommending authority sets a
47 proposed 'not to exceed' millage rate, the name of the levying or recommending
48 authority, its phone number and website address, and such proposed millage rate."

49 **SECTION 3.**

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

52 **SECTION 4.**

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