

House Bill 1300

By: Representative Prince of the 132nd

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 revise the advertisement of intent to increase property tax; to provide for related
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for
6 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 revising paragraph (2) of subsection (c) as follows:

13 "(2) In those instances in which the recommending authority or levying authority
14 proposes to establish a general maintenance and operation millage rate which would
15 require increases beyond the roll-back rate, the recommending authority or levying
16 authority shall advertise its intent to do so and shall conduct at least three public hearings

17 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
18 P.M., inclusive, on a business weekday. The recommending authority or levying
19 authority shall place an advertisement in a newspaper of general circulation serving the
20 residents of the unit of local government and post such advertisement on the website of
21 the recommending or levying authority, which shall read as follows:

22 'NOTICE OF PROPERTY TAX INCREASE

23 The (name of recommending authority or levying authority) has tentatively adopted a
24 millage rate which will require an increase in property taxes by (percentage increase
25 over roll-back rate) percent over the roll-back millage rate.

26 All concerned citizens are invited to the public hearing on this tax increase to be held
27 at (place of meeting) on (date and time).

28 Times and places of additional public hearings on this tax increase are at (place of
29 meeting) on (date and time).

30 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
31 increase of (millage rate increase above the roll-back rate) mills over the roll-back
32 millage rate. Without this tentative tax increase, the millage rate will be no more than
33 (roll-back millage rate) mills. The proposed tax increase for a home with a fair market
34 value of (average home value from previous year's digest rounded to the nearest
35 \$25,000.00) is approximately \$(increase) and the proposed tax increase for
36 nonhomestead property with a fair market value of (average nonhomestead property
37 value from previous year's digest rounded to nearest \$25,000.00) is approximately
38 \$(increase).'

39 Simultaneously with this notice the recommending authority or levying authority shall
40 provide a press release to the local media."

41

SECTION 2.

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