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1. [O.C.G.A. § 48-5-32](#)

Client/Matter: -None-

O.C.G.A. § 48-5-32

Current through the 2023 Regular Session of the General Assembly.

Official Code of Georgia Annotated > TITLE 48 Revenue and Taxation (Chs. 1 — 18) > CHAPTER 5 Ad Valorem Taxation of Property (Arts. 1 — 13) > Article 1 General Provisions (§§ 48-5-1 — 48-5-33)

48-5-32. Publication by county of ad valorem tax rate.

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

- (1) “Levying authority” means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority’s purposes.
- (2) “Recommending authority” means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board’s purposes.
- (3) “Taxing jurisdiction” means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b)

(1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority’s website, if available:

(A) At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority’s recommended school tax for the support and maintenance of education pursuant to [Article VIII, Section VI, Paragraph I of the Constitution](#); and

(B) At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority’s website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority’s taxing jurisdiction and the proposed millage rate for the levying authority’s purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority’s purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority’s purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority’s taxing jurisdiction and the proposed millage rate for the recommending authority’s

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purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

History

Code 1981, § 48-5-32, enacted by Ga. L. 1990, p. 889, § 1; Ga. L. 1991, p. 1903, § 7; Ga. L. 1993, p. 947, § 7; [Ga. L. 2015, p. 1219, § 7/HB 202](#).

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