

Sec. 7-102. - Millage limitation.

- (1) As used in this section, the term "ordinary current expenses" means all current expenses, excepting only expenditures for education, for paving or macadamizing streets, and for payment of the principal and interest of the public debt, which shall be known as extraordinary expenses.
- (2) For the purpose of paying the ordinary current expenses of the consolidated government, the Council is hereby empowered and authorized to levy and collect an ad valorem tax upon all property within said government subject to taxation, not to exceed eighteen (18) mills upon the assessed value of said property for the year 1971, and eighteen (18) mills upon the assessed value of said property for each year thereafter; provided, however, that this limitation shall not be deemed to apply to an additional ad valorem tax for hospital purposes as authorized by an Act of the General Assembly, approved February 17, 1949, (Ga. L. 1949, p. 801), as now or hereafter amended, nor to any tax to which such limitation is not applicable under the law. In the event that a local option sales and use tax is enacted by the Council of Columbus, Georgia, said eighteen (18) mills limitation shall be reduced to nine (9) mills for the year following the initial year in which the sales and use tax is enacted and for each year thereafter.