

**RULES  
OF  
DEPARTMENT OF REVENUE**

**CHAPTER 560-11  
LOCAL GOVERNMENT SERVICES DIVISION**

**SUBJECT 560-11-2  
SUBSTANTIVE REGULATIONS**

**TABLE OF CONTENTS**

560-11-2-.32 Floating Homestead Inflation Rate

**Rule 560-11-2-.32 Floating Homestead Inflation Rate**

For purposes of O.C.G.A. § 48-5-44.2, the “inflation rate” shall be the rate of change in the Consumer Price Index - All Urban Consumers (CPI-U): U.S. City Average as reported by the Bureau of Labor Statistics of the United States Department of Labor (Bureau) for the most recent calendar year. The Department will publish the inflation rate each year following the Bureau’s January release of the inflation rate for the immediately preceding December of the prior calendar year.

Authority: O.C.G.A. §§ 48-2-12, 48-5-44.2.