

House Bill 243

By: Representatives Day of the 153<sup>rd</sup>, Burmeister of the 114<sup>th</sup>, Stephens of the 150<sup>th</sup>, Lanier of the 145<sup>th</sup> and Mueller of the 152<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-299 of the Official Code of Georgia Annotated, relating to the  
2 ascertainment of taxable real and personal property by the county boards of tax assessors, so  
3 as to repeal certain prohibitions regarding the change of valuations which have been  
4 established by certain appeals; to provide 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 Code Section 48-5-299 of the Official Code of Georgia Annotated, relating to the  
9 ascertainment of taxable real and personal property by the county boards of tax assessors, is  
10 amended by striking subsection (c) and inserting in its place a new subsection (c) to read as  
11 follows:

12 ~~"(c) Real property, the value of which was established by an appeal in any year, that has not~~  
13 ~~been returned by the taxpayer at a different value during the next two successive years, may~~  
14 ~~not be changed by the board of tax assessors during such two years for the sole purpose of~~  
15 ~~changing the valuation established or decision rendered in an appeal to the board of~~  
16 ~~equalization or superior court. In such cases, before changing such value or decision, the~~  
17 ~~board of assessors shall first conduct an investigation into factors currently affecting the fair~~  
18 ~~market value. The investigation necessary shall include, but not be limited to, a visual on-~~  
19 ~~site inspection of the property to ascertain if there have been any additions, deletions, or~~  
20 ~~improvements to such property or the occurrence of other factors that might affect the current~~  
21 ~~fair market value and a review to determine if there are any errors in the description and~~  
22 ~~characterization of such property in the files and records of the board of tax assessors.~~

23 Reserved."

1 **SECTION 2.**

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

4 **SECTION 3.**

5 All laws and parts of laws in conflict with this Act are repealed.