

House Bill 1603

By: Representatives Everett of the 163rd, Squires of the 78th, Davis of the 60th, Stokes of the 92nd, Rice of the 79th and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to property tax exemptions and deferrals, so as to provide that a landowner shall be
3 presumed to have dedicated land for a public road if such land has been used as such for at
4 least seven years; to provide that a political subdivision shall be presumed to have accepted
5 a dedication if it has performed maintenance or repair to such land; to provide for the extent
6 of the dedication; to provide for tax exemption of such roads; to provide an effective date;
7 to repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Article 2 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
11 property tax exemptions and deferrals, is amended by adding a new subparagraph (a)(1)(E)
12 to Code Section 48-5-41, relating to property exempt from taxation, to read as follows:

13 "(E) All public roads, where a political subdivision pursuant to subsection (c) of Code
14 Section 32-3-3 has attained ownership of an easement for the road through continuous
15 and unopposed use of private land for a period of seven years and such subdivision has
16 undertaken to maintain and improve such property during the seven-year period, shall
17 be considered to be public property. In determining the amount of land used for public
18 road purposes, the right of way shall be considered to extend ten feet in each direction
19 from the centerline of the road, for a road width of 20 feet, unless the width has been
20 determined otherwise. No part of such road shall be taxable to any adjoining
21 landowner."

22

23 **SECTION 2.**

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

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SECTION 3.

2 All laws and parts of laws in conflict with this Act are repealed.