

House Bill 506

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

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to  
2 creation of county boards of equalization and review and appeal of ad valorem tax  
3 assessments, so as to change certain provisions regarding appeals to superior court; to  
4 provide an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of  
8 county boards of equalization and review and appeal of ad valorem tax assessments, is  
9 amended by striking paragraph (1) of subsection (g) and inserting in its place a new  
10 paragraph (1) to read as follows:

11 "(1) The taxpayer or, except as otherwise provided in this paragraph, the county board  
12 of tax assessors may appeal decisions of the county board of equalization, the arbitrator,  
13 or the arbitrators, as applicable, to the superior court of the county in which the property  
14 lies. A county board of tax assessors ~~may~~ shall ~~not be authorized to~~ appeal a decision of  
15 the county board of equalization ~~changing an assessment by 15 percent or less unless the~~  
16 ~~board of tax assessors gives the county governing authority a written notice of its~~  
17 ~~intention to appeal and within ten days of receipt of the notice the county governing~~  
18 ~~authority by majority vote does not prohibit the appeal.~~ In the case of a joint city-county  
19 board of tax assessors, such notice shall be given to the city and county governing  
20 authorities, either of which may prohibit the appeal by majority vote within the allowed  
21 period of time."

22 style="text-align:center">**SECTION 2.**

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

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**SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.