

House Bill 736 (COMMITTEE SUBSTITUTE)

By: Representative Heard of the 75th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to county boards of tax assessors, so as to provide for periods of
3 limitation with respect to assessment of ad valorem property taxes; to provide for procedures,
4 conditions, and limitations; 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 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
8 relating to county boards of tax assessors, is amended by adding a new Code section
9 immediately following Code Section 48-5-300, to be designated Code Section 48-5-300.1,
10 to read as follows:

11 "48-5-300.1.

12 (a) Except as otherwise provided in this Code section or this title, the amount of any tax
13 imposed under this chapter may be assessed at any time.

14 (b) Except as otherwise provided by subsection (c) of this Code section or by this title, in
15 the case where a return or report is filed or deemed to be filed, the amount of any tax
16 imposed by this chapter shall be assessed within three years after the return or report was
17 filed. For purposes of this subsection, a return or report is filed before the last day
18 prescribed by law for the filing thereof shall be considered as filed on such last day.

19 (c) Except as otherwise provided by this title, in the case of a false or fraudulent return or
20 report filed with the intent to evade tax or a failure to file a return or report, the amount of
21 any tax imposed by this chapter may be assessed at any time.

22 (d) Where, before the expiration of the time prescribed in this Code section for the
23 assessment of any tax imposed by this title, both the board of tax assessors and the person
24 subject to assessment have consented in writing to its assessment after such time, the tax
25 may be assessed at any time prior to the expiration of the agreed upon period. The period
26 so agreed upon may be extended by subsequent agreements in writing made before the
27 expiration of the previously agreed upon period. The board of tax assessors is authorized

1 in any such agreement to extend similarly the period within which a claim for refund may
2 be filed.

3 (e) If a claim for refund of taxes paid for any taxable period is filed within the last six
4 months of the period during which the board of tax assessors may assess the amount of
5 taxes, the assessment period shall be extended for a period of six months beginning on the
6 day the claim for refund is filed.

7 (f) No action without assessment shall be brought for the collection of any tax after the
8 expiration of the period for assessment."

9 **SECTION 2.**

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