

House Bill 1710

By: Representatives Stephens of the 123rd, Birdsong of the 104th, Sims of the 130th, and Elrod of the 25th

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 county boards of equalization and ad valorem tax appeals, so as to provide for additional
3 appeal procedures with respect to taxpayers who are absent due to military service; to repeal
4 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 county boards
8 of equalization and ad valorem tax appeals, is amended by adding a new subsection at the
9 end thereof, to be designated subsection (1), to read as follows:

10 "*(1) Military service.* In the event of the absence of an individual from such individual's
11 residence because of duty in the armed forces, the filing requirements set forth in
12 subparagraph (e)(2)(A) of this Code section and paragraph (2) of subsection (f) of this
13 Code section shall be tolled for a period of 90 days. During this period any member of the
14 immediate family of the individual, or a friend of the individual, may notify the tax receiver
15 or the tax commissioner of the individual's absence due to military service and submit
16 written notice of representation for the limited purpose of the appeal. Upon receipt of this
17 notice, the tax receiver or the tax commissioner shall initiate the appeal."

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

19 All laws and parts of laws in conflict with this Act are repealed.