

The House Committee on Ways and Means offers the following substitute to SB 393:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for certain time extensions with respect to ad
3 valorem taxation for certain members of the armed forces of the United States; to provide for
4 additional appeal procedures with respect to taxpayers who are absent due to military service;
5 to provide an effective date; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended by striking the "Reserved" designation of Code Section
10 48-5-30 and inserting in its place a new Code Section 48-5-30 to read as follows:

11 "48-5-30.

12 Notwithstanding any provision of Code Section 48-5-7.1 or 48-5-7.4 to the contrary, a
13 member of the armed forces of the United States serving outside the continental United
14 States may file such member's initial or renewal application for special assessment at any
15 time within a period of six months following the return of such member to the continental
16 United States."

17 **SECTION 2.**

18 Said chapter is further amended in Code Section 48-5-311, relating to county boards of
19 equalization and ad valorem tax appeals, by adding a new subsection at the end thereof, to
20 be designated subsection (l), to read as follows:

21 "(l) *Military service.* In the event of the absence of an individual from such individual's
22 residence because of duty in the armed forces, the filing requirements set forth in
23 subparagraph (e)(2)(A) of this Code section and paragraph (2) of subsection (f) of this
24 Code section shall be tolled for a period of 90 days. During this period any member of the
25 immediate family of the individual, or a friend of the individual, may notify the tax receiver

1 or the tax commissioner of the individual's absence due to military service and submit
2 written notice of representation for the limited purpose of the appeal. Upon receipt of this
3 notice, the tax receiver or the tax commissioner shall initiate the appeal."

4 **SECTION 3.**

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

7 **SECTION 4.**

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