

Senate Bill 65

By: Senator Brown of the 26th

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 1 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to equalization of assessments, so as to provide authority to the state  
3 revenue commissioner to investigate property tax valuations; to provide for actions and  
4 prosecutions; to provide for reassessment orders; to provide for appeals; to provide for other  
5 related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Part 1 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
9 relating to equalization of assessments, is amended by inserting at the end thereof a new  
10 Code Section 48-5-276 to read as follows:

11 "48-5-276.

12 The commissioner shall, at his own instance or on complaint made to him, diligently  
13 investigate all cases of concealment of property from taxation, of undervaluation, of  
14 overvaluation, and of failure to assess property liable to taxation. He shall bring to the  
15 attention of the tax assessors all such cases in their respective jurisdictions. He shall direct  
16 proceedings, actions, and prosecutions to be instituted to enforce all laws relating to the  
17 assessment and taxation of property and to the liability to individuals, public officers, and  
18 officers and agents of corporations for failure or negligence to comply with the laws  
19 governing the assessment or taxation of property, and the Attorney General and district  
20 attorneys, upon the written request of the commissioner, shall institute such legal  
21 proceedings as may be necessary to carry out this chapter. The commissioner shall have  
22 power to order the reassessment of any or all real and personal property, or either, in any  
23 jurisdiction where in his judgment such reassessment is advisable or necessary to end that  
24 all classes of property in such jurisdiction shall be assessed in compliance with the law.  
25 Neglect or failure to comply with such orders on the part of any tax assessor or other  
26 official shall be deemed willful neglect of duty, and he or she shall be subject to the  
27 penalties provided by law in such cases and shall be further subject to a fine in the amount

1 of \$10,000.00. Provided a satisfactory reassessment is not made by the tax assessors, then  
2 the commissioner may employ assistance from within or without the jurisdiction where  
3 such reassessment is to be made, and such jurisdiction shall bear all necessary expense  
4 incurred. Any person aggrieved because of such reassessment shall have the same rights  
5 of petition and appeal as from the original assessment. The state shall be permitted to  
6 intervene in any action resulting from an order of the commissioner pursuant to this action."

7 **SECTION 2.**

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