

House Bill 516

By: Representatives Stephens of the 164th, O`Neal of the 146th, Royal of the 171st, Day of the 163rd, and Carter of the 159th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-345 of the Official Code of Georgia Annotated, relating to the
2 use of the county tax digest following certain orders of the state revenue commissioner, so
3 as to provide for circumstances when valuations on such digest shall be final; to provide an
4 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 48-5-345 of the Official Code of Georgia Annotated, relating to the use of the
8 county tax digest following certain orders of the state revenue commissioner, is amended by
9 striking paragraph (1) of subsection (a) and inserting in its place a new paragraph (1) to read
10 as follows:

11 "(a)(1) Upon the determination by the commissioner that a county tax digest is in proper
12 form, that the property therein that is under appeal is within the limits of Code Section
13 48-5-304, and that the digest is accompanied by all documents, statistics, and
14 certifications required by the commissioner, the commissioner shall issue a receipt for the
15 digest and enter an order authorizing the use of said digest for the collection of taxes.
16 Except as otherwise provided by Code Sections 48-5-299, 48-5-311, and 48-5-305, all
17 assessed valuations on the digest shall be final at the time that an approval order is issued
18 by the commissioner."

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

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

22 style="text-align:center">**SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.