

The House Committee on Ways and Means offers the following substitute to HB 516:

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 **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 of real property on the digest shall be final at the time the  
18 commissioner issues an order for the billing and collection of taxes."

19 **SECTION 2.**

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

22 **SECTION 3.**

23 All laws and parts of laws in conflict with this Act are repealed.