

House Bill 1190

By: Representative Knight of the 126th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, related to ad
2 valorem taxation of property, so as to change certain provisions regarding notice of changes
3 in taxpayers' returns; to provide for annual notice; to provide for related matters; to provide
4 for an effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to revenue and
8 taxation, is amended by revising Code Section 48-5-306, relating to notice of changes made
9 in ad valorem tax returns of taxpayers, as follows:

10 "48-5-306.

11 (a) *Method of giving notice to taxpayer of changes made in such taxpayer's return.* Each
12 county board of tax assessors may meet at any time to receive and inspect the tax returns
13 to be laid before it by the tax receiver or tax commissioner. The board shall examine all
14 the returns of both real and personal property of each taxpayer, and if in the opinion of the
15 board any taxpayer has omitted from such taxpayer's returns any property that should be
16 returned or has failed to return any of such taxpayer's property at its fair market value, the
17 board shall correct the returns, assess and fix the fair market value to be placed on the
18 property, make a note of such assessment and valuation, and attach the note to the returns.
19 The board shall see that all taxable property within the county is assessed and returned at
20 its fair market value and that fair market values as between the individual taxpayers are
21 fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such
22 taxpayer's proportionate share of taxes. ~~When any such corrections or changes, including~~
23 ~~valuation increases or decreases, or equalizations have been made by the board, the~~ The
24 board shall give annual written notice to the taxpayer of ~~any such changes made in such~~
25 taxpayer's returns regardless of whether any changes or corrections, including valuation
26 increases, decreases, or equalizations, have been made. The notice may be given

27 personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or
 28 place of business with some person of suitable age and discretion residing or employed in
 29 the house, abode, or business, or by sending the notice through the United States mail as
 30 first-class mail to the taxpayer's last known address. When notice is given by mail, the
 31 county board of tax assessors' return address shall appear in the upper left corner of the face
 32 of the mailing envelope and with the United States Postal Service endorsement 'Return
 33 Service Requested' and the words 'Official Tax Matter' clearly printed in boldface type in
 34 a location which meets United States Postal Service regulations.

35 (b) *Contents of notice.*

36 (1) The notice required to be given by the county board of tax assessors under subsection
 37 (a) of this Code section shall be dated and shall contain:

38 ~~(A) The the name and last known address of the taxpayer; If the assessment of the~~
 39 ~~value of the taxpayer's property is changed, the notice shall contain:~~

40 ~~(A)~~(B) Any changes or corrections, including valuation increases or decreases, or
 41 equalizations;

42 (C) The amount of the previous assessment;

43 ~~(B)~~(D) The amount of the current assessment;

44 ~~(C)~~(E) The year for which the new assessment is applicable;

45 (F) An estimated millage rate that would result in the taxpayer paying the same amount
 46 of ad valorem taxes as the previous year;

47 ~~(D)~~(G) A brief description of the assessed property broken down into real and personal
 48 property classifications;

49 ~~(E)~~(H) The fair market value of property of the taxpayer subject to taxation and the
 50 assessed value of the taxpayer's property subject to taxation after being reduced; and

51 ~~(F)~~(I) The name and phone number of the person in the assessors' office who is
 52 administratively responsible for the handling of the an appeal and who the taxpayer
 53 may contact if the taxpayer has questions about the reasons for the any assessment
 54 change or the appeals process.

55 (2) In addition to the items required under paragraph (1) of this subsection, the notice
 56 shall contain a statement of the taxpayer's right to an appeal and an estimate of the current
 57 year's taxes; which ~~statement~~ shall be in substantially the following form:

58 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 59 assessed values specified in this notice. You have the right to appeal these values (1)
 60 to the county board of tax assessors ~~either~~ followed by an appeal to the county board
 61 of equalization or to nonbinding arbitration and in either case, to appeal to the superior
 62 court, or (2) to binding arbitration without an appeal to the superior court.

63 If you wish to file an appeal, you must do so in writing no later than 30 ~~45~~ days after
 64 the date of this notice. If you do not file an appeal by this date, your right to file an
 65 appeal will be lost. For further information on the proper method for filing an appeal,
 66 you may contact the county board of tax assessors which is located at: (insert address)
 67 and which may be contacted by telephone at: (insert telephone number).

68 ~~(c) Posting notice on certain conditions. In all cases where a notice is required to be given~~
 69 ~~to a taxpayer under subsection (a) of this Code section, if the notice is not given to the~~
 70 ~~taxpayer personally or if the notice is mailed but returned undelivered to the county board~~
 71 ~~of tax assessors, then a notice shall be posted in front of the courthouse door for a period~~
 72 ~~of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if~~
 73 ~~known, or, if the owner is unknown, a brief description of the property together with a~~
 74 ~~statement that the assessment has been made or the return changed or altered, as the case~~
 75 ~~may be, and the notice need not contain any other information. The judge of the probate~~
 76 ~~court of the county shall make a certificate as to the posting of the notice. Each certificate~~
 77 ~~shall be signed by the judge and shall be recorded by the county board of tax assessors in~~
 78 ~~a book kept for that purpose. A certified copy of the certificate of the judge duly~~
 79 ~~authenticated by the secretary of the board shall constitute prima-facie evidence of the~~
 80 ~~posting of the notice as required by law.~~

81 ~~(d)~~(c) *Records and information availability.* Notwithstanding the provisions of Code
 82 Section 50-18-71, in the case of all public records and information of the county board of
 83 tax assessors pertaining to the appraisal and assessment of the real property ~~subject to such~~
 84 ~~notice:~~

85 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 86 ten business days, copies of such public records and information at a uniform copying fee
 87 not to exceed 25¢ per page; and

88 (2) No additional charges or fees may be collected from the taxpayer for reasonable
 89 search, retrieval, or other administrative costs associated with providing such public
 90 records and information.

91 ~~(e)~~(d) *Basis for new assessment.* Where the assessment of the value of the taxpayer's real
 92 property subject to taxation exceeds the returned value of such property by 15 percent or
 93 more, the notice required by this subsection shall be accompanied by a simple,
 94 nontechnical description of the basis for the new assessment. All documents reviewed in
 95 making the assessment, the address of all real properties utilized as comparable properties,
 96 and all factors considered in establishing the new assessment shall be made available to the
 97 taxpayer pursuant to the terms and conditions of subsection ~~(d)~~ (c) of this Code section, and
 98 the notice shall contain a statement of that availability.

99 ~~(e.1)~~(e) *New assessment description.* Where the assessment of the value of the taxpayer's
100 real property subject to taxation exceeds the returned value of such property by less than
101 15 percent, a county governing authority may provide by ordinance or resolution that the
102 notice thereof to the taxpayer may be accompanied by a simple, nontechnical description
103 of the basis for the new assessment. Such notice may also contain a statement of the
104 availability of all documents reviewed in making the assessment, the address of all real
105 properties utilized as comparable properties, and all factors considered in establishing the
106 new assessment.
107 (f) The commissioner shall promulgate such rules and regulations as may be necessary for
108 the administration of this Code section."

109 **SECTION 2.**

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

112 **SECTION 3.**

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