

House Bill 95

By: Representative Scott of the 153rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-306 of the Official Code of Georgia Annotated, relating to
2 notice of changes made to a taxpayer's ad valorem tax return, so as to require additional
3 information in such notices; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 style="text-align:center">**SECTION 1.**

6 Code Section 48-5-306 of the Official Code of Georgia Annotated, relating to notice of
7 changes made to a taxpayer's ad valorem tax return, is amended by revising paragraph (1)
8 of subsection (b) as follows:

9 "(1) The notice required to be given by the county board of tax assessors under
10 subsection (a) of this Code section shall be dated and shall contain the name and last
11 known address of the taxpayer. If the assessment of the value of the taxpayer's property
12 is changed, the notice shall contain:

13 (A) The amount of the previous assessment;

14 (B) The amount of the current assessment;

15 (C) The year for which the new assessment is applicable;

16 (D) A brief description of the assessed property broken down into real and personal
17 property classifications;

18 (E) The fair market value of property of the taxpayer subject to taxation and the
19 assessed value of the taxpayer's property subject to taxation after being reduced; and

20 (F) The amount of property taxes for the immediately preceding taxable year;

21 (G) The estimated amount of property taxes for the current taxable year based upon the
22 new assessment and the millage rate for the immediately preceding taxable year; and

23 ~~(F)~~(H) The name and phone number of the person in the assessors' office that who is
24 administratively responsible for the handling of the appeal and that who the taxpayer
25 may contact if they have the taxpayer has questions about the reasons for the
26 assessment change or the appeals process."

27

SECTION 2.

28 All laws and parts of laws in conflict with this Act are repealed.