

House Bill 240

By: Representative Smith of the 113th

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to provide for the inclusion of certain historical
3 information in tax bills and notices of decisions on appeals; to change certain provisions
4 relating to county boards of equalization, duties, review of assessments, and appeals; to
5 repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended by adding a new Code section to read as follows:

10 "48-5-57.

11 Each bill for ad valorem taxes on real property shall additionally display the applicable
12 millage rate and amount of taxes owed for such property for each of the four immediately
13 preceding taxable years, along with the annual percentage changes in such rates and
14 amounts, if any, from one year to the next succeeding year for each year shown."

15 **SECTION 2.**

16 Said chapter is further amended in Code Section 48-5-311, relating to county boards of
17 equalization, duties, review of assessments, and appeals, by revising division (e)(5)(D)(i) as
18 follows:

19 "(D)(i) The decision of the county board of equalization shall be in writing, shall be
20 signed by each member of the board, shall specifically decide each question presented
21 by the appeal, shall specify the reason or reasons for each such decision as to the
22 specific issues of taxability, uniformity of assessment, value, or denial of homestead
23 exemptions depending upon the specific issue or issues raised by the taxpayer in the
24 course of such taxpayer's appeal, shall state that with respect to the appeal no member
25 of the board is disqualified from acting by virtue of subsection (j) of this Code

26 section, and shall certify the date on which notice of the decision is given to the
27 parties. Notice of the decision shall be given to each party by sending a copy of the
28 decision by registered or certified mail or statutory overnight delivery to the appellant
29 and by filing the original copy of the decision with the county board of tax assessors.
30 Such notice shall additionally display the applicable millage rate and amount of taxes
31 owed for such property for each of the four immediately preceding taxable years,
32 along with the annual percentage changes in such rates and amounts, if any, from one
33 year to the next succeeding year for each year shown. Each of the three members of
34 the county board of equalization must be present and must participate in the
35 deliberations on any appeal. A majority vote shall be required in any matter. All
36 three members of the board must sign the decision indicating their vote."

37 **SECTION 3.**

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