

House Bill 483

By: Representatives Roberts of the 154<sup>th</sup>, Williams of the 178<sup>th</sup>, and Ramsey of the 72<sup>nd</sup>

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 modernization and revision of certain  
3 provisions regarding ad valorem taxes; to change certain affidavit requirements regarding the  
4 income of taxpayers 62 years of age or older seeking a homestead exemption for school tax  
5 purposes; to change certain provisions regarding the transmission of resolutions setting the  
6 terms of members of boards of tax assessors; to change certain provisions regarding  
7 notification of changes made to a taxpayer's return; to provide for additional tax return filing  
8 requirements for public utilities; to provide for related matters; to provide an effective date;  
9 to repeal conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

12 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
13 taxation of property, is amended by revising subsection (b) of Code Section 48-5-52, relating  
14 to homestead exemptions from ad valorem taxation for educational purposes for qualified  
15 individuals who are 62 years of age or older, as follows:

16 "(b)(1) The exemption provided for in subsection (a) of this Code section shall not be  
17 granted unless an affidavit of the owner of the homestead, prepared upon forms  
18 prescribed by the commissioner for that purpose, is filed with either the tax receiver or  
19 tax commissioner, in the case of residents of county school districts, or with the  
20 governing authority of the owner's city, in the case of residents of independent school  
21 districts.

22 (2) The affidavit shall in the first year for which the exemption is sought be filed on or  
23 before the last day for making a tax return and shall show the:

24 (A) Age of the owner on January 1 immediately preceding the filing of the affidavit;  
25 (B) Total amount of net income received by the owner and spouse from all sources  
26 during the immediately preceding calendar year; and

27 ~~(C) Total amount of income received from all sources by each individual member of~~  
 28 ~~the owner's family residing within the homestead; and~~

29 ~~(D)~~(C) Such additional information as may be required by the commissioner.

30 (3) Copies of all affidavits received or extracts of the information contained in the  
 31 affidavits shall be forwarded to the commissioner by the various taxing authorities with  
 32 whom the affidavits are filed. The commissioner is authorized to compare such  
 33 information with information contained in any income tax return, sales tax return, or  
 34 other tax documents or records of the department and to report immediately to the  
 35 appropriate county or city taxing authority any apparent discrepancies between the  
 36 information contained in any affidavit and the information contained in any other tax  
 37 records of the department.

38 (4) After the owner has filed the affidavit and has once been allowed the exemption  
 39 provided for in this Code section, it shall not be necessary to make application and file  
 40 the affidavit thereafter for any year and the exemption shall continue to be allowed to  
 41 such owner; provided, however, that it shall be the duty of any such owner to notify the  
 42 tax commissioner or tax receiver in the event the owner becomes ineligible for any reason  
 43 for the exemption provided for in this Code section."

44 **SECTION 2.**

45 Said chapter is further amended by revising subsection (a) of Code Section 48-5-295, relating  
 46 to terms of office, vacancies, and removal by county governing authority, as follows:

47 "(a) Each member of the county board of tax assessors appointed to such office on and  
 48 after July 1, 1996, shall be appointed by the county governing authority for a term of not  
 49 less than three nor more than six years. A county governing authority shall, by resolution,  
 50 within the range provided by this subsection, select the length of terms of office for  
 51 members of its county board of tax assessors. Following the adoption of such resolution,  
 52 all new appointments and reappointments to the county board of tax assessors shall be for  
 53 the term lengths specified in the resolution. Such resolution, however,; ~~however, such~~  
 54 ~~resolution~~ shall not have the effect of shortening or extending the terms of office of current  
 55 members of the board of assessors whose terms have not yet expired. The county  
 56 governing authority shall not be authorized to again change the term length until the  
 57 expiration of the term of office of the first appointment or reappointment following the  
 58 resolution that last changed such terms of office. If the resolution changing the terms of  
 59 office of members of the board of tax assessors would result in a voting majority of the  
 60 board of tax assessors having their terms expire in the same calendar year, the county  
 61 governing authority shall provide in the resolution for staggered initial appointments or  
 62 reappointments of a duration of not less than three nor more than six years that will prevent

63 such an occurrence. The county governing authority shall transmit to the ~~board of~~  
 64 ~~assessors~~ commissioner a copy of the resolution setting the length of terms of members of  
 65 the county board of tax assessors within ten days of the date the resolution is adopted. Any  
 66 member of the county board of tax assessors shall be eligible for reappointment after  
 67 review of his or her service on the board by the appointing authority. Such review shall  
 68 include education and certification information furnished by the commissioner. Any  
 69 member of the county board of tax assessors who fails to maintain the certification and  
 70 qualifications requirements specified pursuant to Code Section 48-5-291 shall not be  
 71 eligible for reappointment until all requirements have been met. In case of a vacancy on  
 72 the board at any time, whether caused by death, resignation, removal, or otherwise, the  
 73 vacancy shall be immediately filled by appointment of the county governing authority.  
 74 Any person appointed to fill a vacancy shall be appointed ~~only~~ to serve for only the  
 75 remainder of the unexpired term of office and shall possess the same qualifications  
 76 required under this part for regular appointment to a full term of office."

77 **SECTION 3.**

78 Said chapter is further amended by revising subsection (a) of Code Section 48-5-306,  
 79 relating to notice of changes made in taxpayer's return, posting notice, and new assessment  
 80 description, as follows:

81 *"(a) Method of giving notice to taxpayer of changes made in such taxpayer's return.* Each  
 82 county board of tax assessors may meet at any time to receive and inspect the tax returns  
 83 to be laid before it by the tax receiver or tax commissioner. The board shall examine all the  
 84 returns of both real and personal property of each taxpayer, and if in the opinion of the  
 85 board any taxpayer has omitted from such taxpayer's returns any property that should be  
 86 returned or has failed to return any of such taxpayer's property at its fair market value, the  
 87 board shall correct the returns, assess and fix the fair market value to be placed on the  
 88 property, make a note of such assessment and valuation, and attach the note to the returns.  
 89 The board shall see that all taxable property within the county is assessed and returned at  
 90 its fair market value and that fair market values as between the individual taxpayers are  
 91 fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such  
 92 taxpayer's proportionate share of taxes. When any such corrections, changes, or  
 93 equalizations have been made by the board, the board shall, ~~within five days,~~ give written  
 94 notice to the taxpayer of any changes made in such taxpayer's returns. The notice may be  
 95 given personally by leaving the notice at the taxpayer's dwelling house, usual place of  
 96 abode, or place of business with some person of suitable age and discretion residing or  
 97 employed in the house, abode, or business, or by sending the notice through the United  
 98 States mail as first-class mail to the taxpayer's last known address. When notice is given

99 by mail, the county board of tax assessors' return address shall appear in the upper left  
 100 corner of the ~~mailing face with the direction that if not delivered 'Return in five days to' the~~  
 101 ~~above return address, and the lower left corner of the mailing face shall be clearly marked~~  
 102 ~~in bold type — 'OFFICIAL TAX MATTER.'~~ face of the mailing envelope and with the  
 103 United States Postal Service endorsement 'Return Service Requested' and the words  
 104 'Official Tax Matter' clearly printed in boldface type in a location which meets United  
 105 States Postal Service regulations."

106 **SECTION 4.**

107 Said chapter is further amended by revising subsection (b) of Code Section 48-5-511, relating  
 108 to returns of public utilities to commissioner, as follows:

109 "(b) The returns of each public utility shall be in writing and sworn to under oath by the  
 110 chief executive officer to be a just, true, and full return of the fair market value of the  
 111 property of the public utility without any deduction for indebtedness. Each class or species  
 112 of property shall be separately named and valued as far as practicable and shall be taxed  
 113 like all other property under the laws of this state. The returns shall also include the capital  
 114 stock, net annual profits, gross receipts, business, or income (gross, annual, net, or any  
 115 other kind) for which the public utility is subject to taxation by the laws of this state. Each  
 116 parcel of real estate included in the return shall be identified by its physical address and by  
 117 a description adequate for the commissioner to property identify such parcel. Other  
 118 descriptive information includes, but is not limited to, the map or parcel identification  
 119 information of the real estate being returned."

120 **SECTION 5.**

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

123 **SECTION 6.**

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