

The Senate Finance Committee offered the following substitute to HB 304:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to county taxation, so as to change certain provisions regarding appraisers and
3 assessors going upon property in the performance of their duties; to provide for an effective
4 date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

7 Article 4 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
8 county taxation, is amended by revising Code Section 48-5-264.1, relating to the right of
9 appraisers and assessors to go upon property, as follows:

10 "48-5-264.1.

11 The chief appraiser, other members of the county property appraisal staff, authorized
12 agents of the county board of tax assessors, and members of the county board of tax
13 assessors who are conducting official business of the chief appraiser, the county appraisal
14 staff, or the county board of tax assessors may go upon property outside of buildings,
15 posted or otherwise, in order to carry out the duty of making appraisals of the fair market
16 value of taxable property in the county, other than property returned directly to the
17 commissioner; provided, however, ~~the~~ such person representing ~~the~~ such chief appraiser,
18 appraisal staff, or county board of tax assessors shall carry identification which is
19 sufficiently prominent to permit the occupant to readily ascertain ~~he~~ that such person is
20 such representative, ~~and if practicable shall first advise~~ Such representative shall not enter
21 upon the property unless reasonable notice has been provided to the owner and to the
22 occupant of his the property regarding the purpose for which such person is entering upon
23 such property."

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SECTION 2.

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This Act shall become effective upon its approval by the Governor or upon its becoming law

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without such approval.

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SECTION 3.

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All laws and parts of laws in conflict with this Act are repealed.