

House Bill 1041

By: Representatives Epps of the 140<sup>th</sup> and Jackson of the 142<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-304 of the Official Code of Georgia Annotated, relating to the  
2 approval of tax digests when property is in arbitration or on appeal, so as to eliminate certain  
3 conditions under which digests are not approved by the state revenue commissioner; to  
4 provide an effective date; to provide for applicability; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-304 of the Official Code of Georgia Annotated, relating to the approval  
9 of tax digests when property is in arbitration or on appeal, is amended by revising subsection  
10 (a) as follows:

11 "(a) The commissioner shall not be required to disapprove or withhold approval of the  
12 digest of any county solely because appeals have been filed or arbitrations demanded on  
13 the assessment of any property or number of properties in the county. ~~In such cases~~ For  
14 digests submitted for the 2010 tax year and all tax years thereafter, where appeals have  
15 been filed or arbitrations demanded, the assessment or assessments fixed by the board of  
16 tax assessors shall be listed together with the return value on the assessments and  
17 forwarded in a separate listing to the commissioner at the time the digest is filed for  
18 examination and approval. ~~The commissioner shall not approve any digest when the~~  
19 ~~assessed value that is in dispute for any property or properties on appeal or in arbitration~~  
20 ~~exceeds 3 percent of the total assessed value of the total taxable tangible digest of the~~  
21 ~~county for the same year. In any year when a complete revaluation or reappraisal program~~  
22 ~~is implemented, the commissioner shall not approve a digest when 5 percent or more of the~~  
23 ~~property by assessed value in dispute is in arbitration or on appeal and 5 percent or more~~  
24 ~~of the number of properties is in arbitration or on appeal. When the assessed value in~~  
25 ~~dispute on any one appeal or arbitration exceeds 1.5 percent of the total assessed value of~~  
26 ~~the total taxable digest of the county for the same year, such appeal or arbitration may be~~

27 ~~excluded by the commissioner in making his or her determination of whether the digest~~  
28 ~~may be approved under the limitations of the Code section."~~

29 **SECTION 2.**

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

32 **SECTION 3.**

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