

Senate Bill 377

By: Senators Buckner of the 44th, Seay of the 34th, James of the 35th, Stoner of the 6th, Rogers of the 21st and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions for the ad valorem taxation of property, so as to establish
3 County Property Tax Evaluation Committees for the review and evaluation of county
4 property value assessment methods; to provide for membership and purpose; to provide for
5 related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions for the ad valorem taxation of property, is amended by adding a new Code
10 section to read as follows:

11 "48-5-33.

12 (a) There is established a County Property Tax Evaluation Committee in each of the
13 several counties of this state. Each County Property Tax Evaluation Committee shall
14 consist of the members of the county board of commissioners, the members of the county
15 board of tax assessors, the tax commissioner, and the state legislators whose district
16 includes part or all of the county. Additional members and their terms of service may be
17 added to the committee by local Act of the General Assembly. Members may designate
18 a representative to attend meetings on his or her behalf. Members of the committee
19 designated by this Code section shall serve for so long as he or she remains in office.

20 (b) The purpose of the County Property Tax Evaluation Committee shall be to conduct
21 annual meetings for the evaluation of property tax assessments in the upcoming year. The
22 meetings shall be workshop sessions for encouraging the exchange of ideas and making
23 equitable and efficient property tax decisions for the citizens of each county. Items which
24 shall be on the annual agenda and raised for discussion and consideration include, but are
25 not limited to:

- 26 (1) The number of foreclosures in the preceding 12 months and a comparison of the
27 current number of foreclosures to previous years;
- 28 (2) Current assessed values and a comparison of assessed values in previous years and
29 assessed values of other similar locations, if known;
- 30 (3) The overall fairness of property evaluations given current fair market prices;
- 31 (4) The current state of property conditions throughout the county, including commercial
32 and residential properties; and
- 33 (5) Property evaluation methods used to determine the ad valorem taxes of each
34 homeowner.
- 35 (c) The chairperson of the county board of commissioners shall designate the date, time,
36 and location of any meeting held by the committee. A minimum of seven days' notice of
37 each scheduled meeting shall be given in writing by the chairperson to each of the members
38 of the committee. No fewer than one nor more than three meetings shall be held annually.
39 Meetings shall be held no earlier than September 1 and no later than December 1 of each
40 year.
- 41 (d) Members of the committee shall serve without compensation. The actual costs of the
42 members of the committee and other actual expenses as may necessarily be incurred in the
43 performance of the duties of the committee shall be paid from the county treasury in the
44 same manner as other payments by the county are made."

45 **SECTION 2.**

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