

The House Committee on Ways and Means offers the following substitute to HB 291:

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 regarding ad valorem taxation of property, so as to provide for
3 procedures, conditions, and limitations regarding ad valorem real property tax bills and
4 nontax related fees or assessments; to provide for applicability; to repeal conflicting laws;
5 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 regarding ad valorem taxation of property, is amended by adding a new
10 Code section to read as follows:

11 "48-5-33.

12 (a) As used in this Code section, the term 'nontax related fees or assessments' means any
13 fees or assessments related to real property which are not ad valorem taxes on such real
14 property and includes, but shall not be limited to, stormwater service fees or solid waste
15 service fees.

16 (b) In the event that the mailing sent by the tax commissioner or other local fiscal authority
17 contains a billing for ad valorem taxes on real property as well as one or more billings for
18 nontax related fees or assessments, and the taxpayer remits only a partial payment, such
19 partial payment shall first be applied to the outstanding balance of ad valorem taxes on real
20 property which are due and payable.

21 (c) This Code section shall be applicable to all taxable years beginning on or after
22 January 1, 2012."

23 **SECTION 2.**

24 All laws and parts of laws in conflict with this Act are repealed.