

House Bill 1165

By: Representatives Clark of the 98th, Sheldon of the 105th, Rice of the 51st, Harrell of the 106th, Thomas of the 100th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-299 of the Official Code of Georgia Annotated, relating to
2 ascertainment of taxable property, assessments against unreturned property, penalty for
3 unreturned property, and changing real property values established by appeal in prior year,
4 so as to eliminate a population provision; to provide for penalties for certain unreturned
5 property; to provide for related matters; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-299 of the Official Code of Georgia Annotated, relating to ascertainment
9 of taxable property, assessments against unreturned property, penalty for unreturned
10 property, and changing real property values established by appeal in prior year, is amended
11 by revising as follows:

12 "48-5-299.

13 (a) It shall be the duty of the county board of tax assessors to investigate diligently and to
14 inquire into the property owned in the county for the purpose of ascertaining what real and
15 personal property is subject to taxation in the county and to require the proper return of the
16 property for taxation. The board shall make such investigation as may be necessary to
17 determine the value of any property upon which for any reason all taxes due the state or the
18 county have not been paid in full as required by law. In all cases where the full amount of
19 taxes due the state or county has not been paid, the board shall assess against the owner,
20 if known, and against the property, if the owner is not known, the full amount of taxes
21 which has accrued and which may not have been paid at any time within the statute of
22 limitations. In all cases where taxes are assessed against the owner of property, the board
23 may proceed to assess the taxes against the owner of the property according to the best
24 information obtainable; and such assessment, if otherwise lawful, shall constitute a valid
25 lien against the property so assessed.

26 ~~(b)(1) In all cases where unreturned property is assessed by the county board of tax~~
27 ~~assessors after the time provided by law for making tax returns has expired, the board~~
28 ~~shall add to the amount of state and county taxes due a penalty of 10 percent of the~~
29 ~~amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00~~
30 ~~in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected~~
31 ~~by the tax collector or the tax commissioner and in all cases shall be paid into the county~~
32 ~~treasury and shall remain the property of the county.~~

33 ~~(2)(A) The provisions of paragraph (1) of this subsection to the contrary~~
34 ~~notwithstanding, this paragraph shall apply with respect to counties having a population~~
35 ~~of 600,000 or more according to the United States decennial census of 1970 or any~~
36 ~~future such census.~~

37 ~~(B)~~(b) In all cases in which unreturned property is assessed by the board after the time
38 provided by law for making tax returns has expired, the board shall add to the assessment
39 of the property a penalty of 10 percent, which shall be included as a part of the taxable
40 value for the year.

41 (c) Real property, the value of which was established by an appeal in any year, that has not
42 been returned by the taxpayer at a different value during the next two successive years,
43 may not be changed by the board of tax assessors during such two years for the sole
44 purpose of changing the valuation established or decision rendered in an appeal to the
45 board of equalization or superior court. In such cases, before changing such value or
46 decision, the board of assessors shall first conduct an investigation into factors currently
47 affecting the fair market value. The investigation necessary shall include, but not be
48 limited to, a visual on-site inspection of the property to ascertain if there have been any
49 additions, deletions, or improvements to such property or the occurrence of other factors
50 that might affect the current fair market value. If a review to determine if there are any
51 errors in the description and characterization of such property in the files and records of the
52 board of tax assessors discloses any errors, such errors shall not be the sole sufficient basis
53 for increasing the valuation during the two-year period.

54 (d) When real or personal property is located within a municipality whose boundaries
55 extend into more than one county, it shall be the duty of each board of tax assessors of a
56 county, wherein a portion of the municipality lies, to cooperatively investigate diligently
57 into whether the valuation of such property is uniformly assessed with other properties
58 located within the municipality but outside the county where such property is located.
59 Such investigation shall include, but is not limited to, an analysis of the assessment to sales
60 ratio of properties that have recently sold within the municipality and a comparison of the
61 average assessment level of such properties by the various counties wherein a portion of
62 the municipality lies. The respective boards shall exchange such information as will

63 facilitate this investigation and make any necessary adjustments to the assessment of the
64 real and personal property that is located in their respective counties within the
65 municipality to achieve a uniform assessment of such property throughout the municipality.
66 Any uniformity adjustments pursuant to this subsection shall only apply to the assessment
67 used for municipal ad valorem tax purposes within the applicable county."

68 **SECTION 2.**

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