

The Senate Finance Committee offered the following substitute to HB 1165:

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to county boards of tax assessors, so as to repeal a population provision
3 relating to a penalty for unreturned property; to repeal a population exception relating to the
4 date of presentation of tax returns to tax assessors; to provide for related matters; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

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8 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
9 relating to county boards of tax assessors, is amended by revising Code Section 48-5-299,
10 relating to ascertainment of taxable property, assessments against unreturned property,
11 penalty for unreturned property, and changing real property values established by appeal in
12 prior year, as follows:

13 "48-5-299.

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

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

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

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

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

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

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

69 **SECTION 2.**

70 Said part is further amended by revising Code Section 48-5-301, relating to time for
 71 presentation of tax returns by tax receiver or tax commissioner, as follows:

72 "48-5-301.

73 ~~(a) Except as provided in subsection (b) of this Code section, not~~ Not later than April 11
 74 in each year the tax receiver or tax commissioner of each county shall present the tax
 75 returns of the county for the current year to the county board of tax assessors.

76 ~~(b) In all counties having a population of not less than 81,300 nor more than 89,000~~
 77 ~~according to the United States decennial census of 1990 or any future such census, the tax~~
 78 ~~receiver or tax commissioner of each such county shall present the tax returns of the county~~
 79 ~~for the current year to the county board of tax assessors not later than March 11 of that~~
 80 ~~year."~~

81 **SECTION 3.**

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