

House Bill 335

By: Representative Harbin of the 122<sup>nd</sup>

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 the assessment of property damaged by fire; to provide for related matters; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
8 general provisions regarding ad valorem taxation of property, is amended in Code Section  
9 48-5-2, relating to definitions, by adding a new subparagraph to paragraph (3) as follows:

10 "(B.3) In determining the fair market value of real property which has been damaged  
11 by fire, the tax assessor shall not take into account any buildings or structures that have  
12 been damaged and are not repaired. The assessed value of such structures shall be  
13 deducted from the current assessment of the real property on a pro rata basis starting  
14 with the date the fire occurred. Any damage to the buildings, other structures, or land,  
15 including, but not limited to, damage to trees and other natural objects, shall be  
16 considered prior to the next determination of fair market value."

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.