

The House Committee on Ways and Means offers the following substitute to HB 364:

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to revise and change certain provisions regarding the
3 approval of tax digests by the commissioner and the removal of tax assessors; to provide for
4 procedures, conditions, and limitations, to provide for an effective date; to repeal conflicting
5 laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

10 "48-5-295.3.

11 Whenever a county board of tax assessors has assessed property in a manner contrary to
12 a final order issued pursuant to subsection (e) of Code Section 48-5-342, the commissioner
13 shall issue a citation and notice ordering a member or members of such board of tax
14 assessors to appear before him or her at a time and place to be fixed in the notice. At the
15 time and place, unless postponed for reasonable cause, the commissioner shall hear and
16 determine the matter and render a decision either dismissing the citation or removing a
17 member or members of the county board of tax assessors from office and declaring a
18 vacancy in the office. If a member is dissatisfied with the decision and order of the
19 commissioner, such member may appeal to the Superior Court of Fulton County, which
20 shall reverse such decision only if it is not supported by any evidence. The commissioner
21 may promulgate rules and regulations as may be necessary to administer this Code section."

22 **SECTION 2.**

23 Said chapter is further amended in Code Section 48-5-342, relating to the review of county
24 tax digests by the Commissioner of Revenue, by adding a new subsection to read as follows:

25 "(e) The commissioner may annually examine the itemizations of properties appearing on
26 the digest, and if in the judgment of the commissioner any properties are illegally appearing
27 on the digest and should not be subject to taxation under Chapter 5 of Title 48, the
28 commissioner shall strike such items from the digest and return the digest to the county for
29 resubmission to the commissioner. The commissioner shall provide by rule and regulation
30 procedures by which the county board of tax assessors may appeal such finding to the
31 commissioner. If appealed by the board of tax assessors, the commissioner shall, after
32 reviewing such appeal, issue a final order and include a finding as to the taxability of the
33 digest items in dispute and shall finalize the digest in accordance therewith. For any
34 property that has been found by the commissioner to not be subject to taxation under
35 Chapter 5 of Title 48 pursuant to this subsection and such property has appeared on a
36 county digest in a prior year, the owner of such property, upon request, shall be entitled to
37 a refund pursuant to Code Section 48-5-380."

38 **SECTION 3.**

39 This Act shall become effective on January 1, 2016.

40 **SECTION 4.**

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