

The Senate Committee on Finance offered the following substitute to SB 258:

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to
2 creation of county boards of equalization, duties, review of assessments, and appeals, so as
3 to provide that the assessed value of property for a taxable year may be lowered by the
4 deciding body based upon the evidence before such body but shall not be increased beyond
5 the assessment value established by the board of tax assessors; to provide an exception; to
6 provide for related matters; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of
10 county boards of equalization, duties, review of assessments, and appeals, is amended in
11 subsection (e) by adding a new paragraph to read as follows:

12 "(9) Notwithstanding any other provision of law to the contrary, on any tax appeal made
13 under this Code section on and after January 1, 2016, the assessed value being appealed
14 may be lowered by the deciding body based upon the evidence presented but cannot be
15 increased from the amount assessed by the county board of tax assessors. This subsection
16 shall not apply to any appeal where the taxpayer files an appeal during a time when
17 subsection (c) of Code Section 48-5-299 is in effect for the assessment being appealed."

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.