

House Bill 204 (COMMITTEE SUBSTITUTE)

By: Representatives Harrell of the 106th, Powell of the 171st, England of the 116th, Knight of the 130th, Houston of the 170th, and others

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 that
3 property tax bills shall not include any nontax related fees or assessments; to provide for
4 applicability; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by revising Code
10 Section 48-5-33, which is reserved, as follows:

11 "48-5-33.

12 (a) No property tax bill issued by the tax commissioner or other local fiscal authority for
13 the collection and payment of ad valorem taxes on real property shall include any nontax
14 related fees or assessments, including, but not limited to, storm-water service fees or solid
15 waste service fees. Any collection and payment of such nontax related fees or assessments
16 shall be addressed in separate billings from property tax bills; provided, however, that this
17 shall not preclude a tax commissioner or other local fiscal authority from including
18 multiple billings in the same mailing.

19 (b) For purposes of this Code section, nontax related fees and assessments shall not
20 include any fee, assessment, charge, or cost related to delinquent ad valorem property tax
21 collections, including, but not limited to, any allowed delinquent ad valorem collection
22 costs contained in Title 15 or 48. Any such delinquent tax collection costs may be included
23 in a property tax bill.

24 (c) If the taxpayer remits only a partial payment to the tax commissioner or other local
25 fiscal authority, such partial payment shall first be applied to the outstanding balance of ad
26 valorem taxes on real property which are due and payable.

27 (d) This Code section shall be applicable to all taxable years beginning on or after January
28 1, 2018. Reserved."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.