

## House Bill 820

By: Representatives Beskin of the 54<sup>th</sup>, Jones of the 47<sup>th</sup>, Martin of the 49<sup>th</sup>, Price of the 48<sup>th</sup>, Willard of the 51<sup>st</sup>, and others

**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 establish a procedure for  
3 counties following a rejection of a tax digest; to provide for related matters; to provide for  
4 an effective date and automatic repeal; to repeal conflicting laws; and for other purposes.

5 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

6 **SECTION 1.**

7 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
8 relating to county boards of tax assessors, is amended by adding a new Code section to read  
9 as follows:

10 **"48-5-310.1.**

11 **(a) In any county in which the commissioner declines to approve a county tax digest**  
12 **pursuant to subsection (b) of Code Section 48-5-304 or Code Section 48-5-345, or both,**  
13 **and the county petitions for and is granted a temporary collection order pursuant to Code**  
14 **Section 48-5-310, unless the superior court orders otherwise, the tax digest upon which the**  
15 **temporary collection order was based shall be utilized for the next two years or until the**  
16 **commissioner approves a revised tax digest.**

17 **(b) During the collection period under the temporary collection order, the board of**  
18 **commissioners and the board of tax assessors of an affected county shall take steps to**  
19 **correct the erroneous tax digest in order to protect the taxpayers and to strengthen the**  
20 **processes regarding accurate maintenance of the tax database.**

21 **(c) The following measures shall be considered:**

22 **(1) Reinstating all freezes implemented from appeals that were removed for the**  
23 **erroneous tax digest year and have the records reflect the properties' value prior to the**  
24 **withdrawal of such freeze; or**

25 **(2) Utilizing the tax digest upon which the temporary collection order was based as the**  
26 **basis for the revised tax digest and property tax bills adjusted for residential properties**

by entering into the tax database for the revised tax digest and for tax billing purposes the values set by the tax digest upon which the temporary collection order was based, subject only to the following changes to adjust the values for parcels that:

- (A) Were subject to new construction or improvements;
  - (B) Had a change in exemption for the property requested by taxpayers or removed by the tax assessors' office in error;
  - (C) Were subject to litigation that either changed ownership or value of the land or improvements within a tax parcel as a result of the appeal; or
  - (D) Did not exist for tax purposes in the tax digest upon which the temporary collection order was based. In such cases, the value established by the initial assessment shall be used for the revised tax digest."

## SECTION 2.

39 This Act shall become effective upon its approval by the Governor or upon its becoming law  
40 without such approval and shall be repealed by operation of law on July 1, 2020.

### SECTION 3.

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