

The House Committee on Ways and Means offers the following substitute to HB 820:

**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 between January 1, 2017, and December 31, 2017, the**
12 **commissioner declined to approve a county tax digest pursuant to subsection (b) of Code**
13 **Section 48-5-304 or Code Section 48-5-345, or both, and the county petitioned for and was**
14 **granted a temporary collection order between January 1, 2017, and December 31, 2017,**
15 **pursuant to Code Section 48-5-310, those residential assessments that were concluded to**
16 **be erroneous by the board of commissioners and were corrected by the assessors at the**
17 **request of the board of commissioners as included in the corrected 2017 digest by utilizing**
18 **the residential valuations from the 2016 digest for those properties as part of the means to**
19 **correct the 2017 digest, as well as those assessments that were corrected in the corrected**
20 **2017 digest to reinstate freezes implemented from appeals that were initially subject to**
21 **removal for tax year 2017 shall be utilized for the year in which the temporary collection**
22 **order was adopted by the county commission and in the year following, regardless of**
23 **whether the commissioner approves a revised tax digest during that time.**

24 **(b) During the collection period under the temporary collection order, the board of**
25 **commissioners and the board of tax assessors of an affected county shall take steps to**

correct the erroneous tax digest in order to protect the taxpayers and to strengthen the processes regarding accurate maintenance of the tax database.

(c) The following measures shall be considered:

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

(2) Utilizing the tax digest upon which the temporary collection order was based as the 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.

46 This Act shall become effective upon its approval by the Governor or upon its becoming law
47 without such approval and shall be repealed by operation of law on July 1, 2019.

SECTION 3.

49 All laws and parts of laws in conflict with this Act are repealed.