

House Bill 411

By: Representatives Harrell of the 106th, Powell of the 171st, and England of the 116th

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 tax collector for the collection
13 and payment of ad valorem taxes on real property shall include any nontax related fees or
14 assessments, including, but not limited to, storm-water service fees or solid waste service
15 fees. Any collection and payment of such nontax related fees or assessments shall be
16 addressed in billings that are separate from property tax bills; provided, however, that this
17 shall not preclude a tax commissioner or tax collector from including multiple billings in
18 the same mailing.

19 (b) For purposes of this Code section, nontax related fees and assessments shall not apply
20 to 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 tax collector,
25 such partial payment shall first be applied to the outstanding balance of ad valorem taxes
26 on real property which are due and payable.

27 (d) This Code section shall be applicable to all taxable years beginning on or after
28 January 1, 2019. Reserved."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.