

House Bill 1094

By: Representatives Leverett of the 33rd and Hagan of the 156th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-306 of the Official Code of Georgia Annotated, relating to
2 annual notices of current assessment, contents, posting, and new assessment description, so
3 as to revise the language required to be included in the notices of current assessment; to
4 provide for related matters; to provide for an effective date and applicability; to repeal
5 conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-306 of the Official Code of Georgia Annotated, relating to annual notices
9 of current assessment, contents, posting, and new assessment description, is amended by
10 revising paragraph (2) of subsection (b) as follows:

11 ~~"(2)(A)~~ In addition to the items required under paragraph (1) of this subsection, the
12 notice shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the~~
13 current year's taxes for all levying authorities which shall be in substantially the following
14 form:

15 'The amount of your ad valorem tax bill for this year will be based on the appraised and
16 assessed values specified in this notice. You have the right to appeal these values to the

17 county board of tax assessors. At the time of filing your appeal, you must select one of
 18 the following options:

- 19 ~~(i)(A)~~ An appeal to the county board of equalization with appeal to the superior court;
 20 ~~(ii)(B)~~ To arbitration without an appeal to the superior court; or
 21 ~~(iii)(C)~~ For a parcel of nonhomestead property with a fair market value in excess of
 22 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
 23 Code section, or for one or more account numbers of wireless property as defined in
 24 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
 25 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
 26 assessment under this Code section, to a hearing officer with appeal to the superior
 27 court.

28 If you wish to file an appeal, you must do so in writing no later than 45 days after the date
 29 of this notice. If you do not file an appeal by this date, your right to file an appeal will
 30 be lost. For further information on the proper method for filing an appeal, you may
 31 contact the county board of tax assessors which is located at: (insert address) and which
 32 may be contacted by telephone at: (insert telephone number).'

33 ~~(B) The notice shall also contain the following statements in bold print:~~

34 ~~"The estimate of your ad valorem tax bill for the current year is based on the previous~~
 35 ~~or most applicable year's millage rate and the fair market value contained in this~~
 36 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~
 37 ~~estimate may not include all eligible exemptions."~~

38 **SECTION 2.**

39 This Act shall become effective on July 1, 2022, for the purpose of revising or adopting rules
 40 and regulations related to the assessment notice, and shall be applicable to taxable years
 41 beginning on or after January 1, 2023.

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SECTION 3.

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