

House Bill 311 (AS PASSED HOUSE AND SENATE)

By: Representatives Smith of the 70th, Stephens of the 164th, Knight of the 134th, Greene of the 154th, Blackmon of the 146th, 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 for
3 optional temporary tax relief to certain properties located in nationally declared federal
4 disaster areas; to provide for rules, procedures, conditions, and limitations; to provide for
5 appeals; to provide for definitions; to provide for related matters; to provide for an effective
6 date and applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Article 1 of Chapter 5 of Title 48 the Official Code of Georgia Annotated, relating to general
10 provisions regarding ad valorem taxation of property, is amended by revising Code Section
11 48-5-33, which was previously reserved, as follows:

12 "48-5-33.

13 (a) As used in this Code section, the term:

14 (1) 'Disaster area' means that portion of any county which is wholly or partially located
15 in a nationally declared disaster area under the federal Robert T. Stafford Disaster Relief
16 and Emergency Assistance Act, 42 U.S.C. Sections 5121-5207.

17 (2) 'Eligible damaged tax parcel' means any tax parcel that contains a building located
18 wholly or partially in a disaster area, which building has been determined by the
19 appropriate local emergency management director to have incurred a degree of damage
20 as a result of the disaster sufficient to qualify as 'major.'

21 (3) 'Eligible destroyed tax parcel' means any tax parcel that contains a building located
22 wholly or partially in a disaster area, which building has been determined by the
23 appropriate local emergency management director to have incurred a degree of damage
24 as a result of the disaster sufficient to qualify as 'destroyed.'

25 (4) 'Eligible tax parcel' means any eligible damaged tax parcel and any eligible destroyed
26 tax parcel.

27 (5) 'Governing authority' means the governing authority of the appropriate county,
28 consolidated government, or municipality or the governing body of the appropriate
29 county or independent board of education.

30 (6) 'Local emergency management director' means:

31 (A) The director of the local organization for emergency management for the county
32 appointed pursuant to subsection (a) of Code Section 38-3-27, or the designee thereof.
33 This subparagraph shall apply to the county, consolidated government, county board
34 of education, municipality, and independent board of education except as otherwise
35 provided under subparagraph (B) of this paragraph; or

36 (B) In the event that the governing authority of a municipality has elected to implement
37 its own local organization for emergency management under subsection (a) of Code
38 Section 38-3-27, the director of the local organization for emergency management for
39 the municipality, or the designee thereof. This subparagraph shall apply to such
40 municipality and any independent board of education thereof.

41 (b) Pursuant to Article VII, Section I, Paragraph III(h) of the Constitution of Georgia, this
42 Code section provides an optional mechanism to grant temporary tax relief to buildings

43 located in a disaster area that have been destroyed or severely damaged as a result of the
44 disaster.

45 (c)(1) Each local emergency management director shall establish and maintain rules for
46 the purposes of this Code section, which may use the most recent edition of the Federal
47 Emergency Management Agency Preliminary Damage Assessment Guide, or any other
48 similar guide established by the federal government, if such director determines that such
49 federal guide reflects appropriately the effects of damage assessment on persons in the
50 State of Georgia. Such rules shall set forth the conditions for a building to be determined
51 to have incurred a degree of damage sufficient to qualify as 'major' or 'destroyed.'

52 (2) During the normal course of the disaster response operations of the local emergency
53 management director, such director shall travel through the disaster area and identify and
54 make a determination regarding all buildings that have incurred a degree of damage
55 sufficient to qualify as 'major' or 'destroyed' as a result of the disaster.

56 (3) Such determinations shall be consolidated into a written damage report containing
57 the location or physical address and damage status of each building which shall be
58 provided to the tax commissioner of each county wholly or partially containing the
59 disaster area. Such damage report shall not contain any tangible personal property or any
60 real property other than a building.

61 (4) Each such tax commissioner shall use such damage report to determine the proper
62 parcel numbers and shall provide aggregated data of all eligible tax parcels to each
63 affected governing authority whose jurisdiction wholly or partially contains the
64 associated disaster area.

65 (d)(1) Following receipt of an applicable damage report, a governing authority shall be
66 authorized, but not required, to adopt a resolution consenting to provide temporary tax
67 relief pursuant to this Code section to eligible tax parcels or eligible destroyed tax parcels
68 for the taxable year in which such disaster occurred. If such governing authority consents
69 to such temporary tax relief, the resolution shall state the total dollar amount of ad

70 valorem property tax relief to be granted throughout its jurisdiction and the method by
71 which the total value of such relief shall be applied throughout the jurisdiction. Such
72 method may exclude eligible damaged tax parcels or provide that eligible damaged tax
73 parcels and eligible destroyed tax parcels shall receive differing amounts, but, in any
74 event, shall grant relief through either:

75 (A) A reduction or reductions in the millage rate, which shall be applied as follows:

76 (i) A single rate reduction amount applied equally among all eligible tax parcels or,
77 if eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels;

78 or

79 (ii) Two rate reduction amounts with one applied equally among all eligible
80 destroyed tax parcels and the other applied equally among all eligible damaged tax
81 parcels; or

82 (B) A flat dollar amount or amounts to be credited as follows:

83 (i) One flat dollar amount to be credited equally for all eligible tax parcels or, if
84 eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels;

85 or

86 (ii) Two flat dollar amounts with one applied equally among all eligible destroyed tax
87 parcels and the other applied equally among all eligible damaged tax parcels.

88 (2) Upon the adoption of such resolution, such eligible tax parcels or eligible destroyed
89 tax parcels shall automatically qualify to receive such temporary tax relief without need
90 of application or action therefor by the owner.

91 (3) No governing authority shall be bound or limited by the determination of another
92 governing authority and the determination of one shall be independent of the others.

93 (4) If a governing authority consents to such temporary tax relief, the resolution shall
94 specify that for such tax year, the taxpayer shall be authorized either to receive a tax
95 credit on the taxpayer's tax bill or the taxpayer shall be authorized to claim a refund in the
96 same manner as otherwise provided under Code Section 48-5-380.

97 (e) Any credits, reductions, or refunds approved or allowed under this Code section shall
98 be paid from funds of the county, consolidated government, municipality, or county or
99 independent board of education to which the taxes were or were to have been paid.
100 (f) Any owner of real property that contains a building shall have a right to appeal in
101 writing to the local emergency management director if such owner, in good faith, believes
102 that such owner's property was overlooked or missed by such director and that it is an
103 eligible tax parcel or that such owner's property was improperly given a classification other
104 than as an eligible tax parcel. Such director as soon as practicable shall make an on-site
105 determination. If the director agrees with such owner, an amendment to the written report
106 under paragraph (3) of subsection (c) of this Code section shall be filed by the director with
107 the tax commissioner who shall update the information required under paragraph (4) of
108 subsection (c) of this Code section and provide such update to the appropriate governing
109 authorities. The determination of such director shall be final."

110 **SECTION 2.**

111 This Act shall become effective upon its approval by the Governor or upon its becoming law
112 without such approval and shall be applicable to property tax assessments issued on or after
113 April 1, 2023.

114 **SECTION 3.**

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