

Senate Bill 258

By: Senators Millar of the 40<sup>th</sup> and Albers of the 56<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to  
2 creation of county boards of equalization, duties, review of assessments, and appeals, so as  
3 to provide that the assessed value of property for a taxable year shall not be increased beyond  
4 the initial assessment value established by the board of tax assessors during an appeal of such  
5 valuation for such taxable year by the taxpayer but may be reduced as a result of the appeal  
6 of the taxpayer; to provide for related matters; to repeal conflicting laws; and for other  
7 purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of  
11 county boards of equalization, duties, review of assessments, and appeals, is amended by  
12 adding a new subsection to read as follows:

13 "(p) Notwithstanding any provision of this Code section to the contrary, the assessed value  
14 of a property for a taxable year shall not be increased beyond the initial assessment value  
15 established by the board of tax assessors during an appeal of such valuation for such  
16 taxable year by the taxpayer but may be reduced as a result of the appeal of the taxpayer."

17 **SECTION 2.**

18 All laws and parts of laws in conflict with this Act are repealed.