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THIS SUPPLEMENT CONTAINS

Statutes:

All laws specifically codified by the General Assembly of the State of Georgia through the 2025 Regular Session of the General Assembly.

Annotations of Judicial Decisions:

Case annotations reflecting decisions posted to LexisNexis® through May 12, 2025. These annotations will appear in the following traditional reporter sources: Georgia Reports; Georgia Appeals Reports; Southeastern Reporter; Supreme Court Reporter; Federal Reporter; Federal Supplement; Federal Rules Decisions; Lawyers' Edition; United States Reports; and Bankruptcy Reporter.

Annotations of Attorney General Opinions:

Constructions of the Official Code of Georgia Annotated, prior Codes of Georgia, Georgia Laws, the Constitution of Georgia, and the Constitution of the United States by the Attorney General of the State of Georgia posted to LexisNexis® through May 12, 2025.

Other Annotations:

References to:

Emory Bankruptcy Developments Journal.
Emory International Law Review.
Emory Law Journal.
Georgia Journal of International and Comparative Law.
Georgia Law Review.
Georgia State University Law Review.
John Marshall Law Review.
Mercer Law Review.
Georgia State Bar Journal.
Georgia Journal of Intellectual Property Law.
American Jurisprudence, Second Edition.
American Jurisprudence, Pleading and Practice Forms Annotated.
American Jurisprudence, Proof of Facts.
American Jurisprudence, Trials.
Corpus Juris Secundum.
Uniform Laws Annotated.
American Law Reports, First through Seventh Series.
American Law Reports, Federal.

Tables:

In Volume 41, a Table Eleven-A comparing provisions of the 1976 Constitution of Georgia to the 1983 Constitution of Georgia and a Table Eleven-B comparing provisions of the 1983 Constitution of Georgia to the 1976 Constitution of Georgia.

An updated version of Table Fifteen which reflects legislation through the 2025 Regular Session of the General Assembly.

Indices:

A cumulative replacement index to laws codified in the 2025 supplement pamphlets and in the bound volumes of the Code.

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TITLE 48
REVENUE AND TAXATION
VOLUME 36

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CHAPTER 1
GENERAL PROVISIONS

Sec.

48-1-2. Definitions.

48-1-2. Definitions.

As used in this title, the term:

- (1) “Agency” means any department, commission, institution, office, or officer of this state.

(2) “Aircraft” means any contrivance used or designed for navigation or flight through the air.

(3) “Airline company” means any person who undertakes, directly or indirectly, to engage in the scheduled transportation by aircraft of persons or property for hire in intrastate, interstate, or international transportation.

(4) “Commissioner” means the state revenue commissioner.

(5) “Contraband article” means:

(A) Any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking, prima facie evidencing the payment of any tax imposed by the revenue laws of this state;

(B) Any article, plate, die, stamp, machine, apparatus, paraphernalia, or other device or material designed for use, intended to be used, or used in the making of any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking described in subparagraph (A) of this paragraph; or

(C) Any article or property to which any unauthorized, false, forged, altered, or counterfeit revenue stamp or marking prima facie evidencing the payment of any tax imposed by the revenue laws of this state is attached or affixed.

(6) “Department” means the Department of Revenue.

(7) “Deputy commissioner” means the deputy revenue commissioner.

(8) “Domestic,” when applied to any corporation or association (including, but not limited to, a partnership), means created, organized, or domiciled in this state.

(9) “Fiduciary” means a guardian, trustee, executor, administrator, receiver, conservator, or any person, whether individual or corporate, acting in any fiduciary capacity for any person.

(10) Reserved.

(11) “Foreign,” when applied to any corporation or association (including, but not limited to, a partnership), means created or organized outside this state.

(12) “Individual” means a natural person.

(13) “Intangible personal property” means the capital stock of all corporations; money, notes, bonds, accounts, or other credits, secured or unsecured; patent rights, copyrights, franchises, and any other classes and kinds of property defined by law as intangible personal property.

(14) “Internal Revenue Code” or “Internal Revenue Code of 1986” means for taxable years beginning on or after January 1, 2024, the provisions of the United States Internal Revenue Code of 1986, as amended, provided for in federal law enacted on or before January 1, 2025, except that Section 108(i), Section 163(e)(5)(F), Section 168(b)(3)(I), Section 168(e)(3)(B)(vii), Section 168(e)(3)(E)(ix), Section 168(e)(8), Section 168(k), Section 168(m), Section 168(n), Section 179(d)(1)(B)(ii), Section 179(f), Section 199, Section 381(c)(20), Section 382(d)(3), Section 810(b)(4), Section 1400L, Section 1400N(d)(1), Section 1400N(f), Section 1400N(j), Section 1400N(k), and Section 1400N(o) of the Internal Revenue Code of 1986, as amended, shall be treated as if they were not in effect, and except that Section 168(e)(7), Section 172(b)(1)(F), and Section 172(i)(1) of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect before the 2008 enactment of federal Public Law 110-343, and except that Section 163(i)(1) of the Internal Revenue Code of 1986, as amended, shall be treated as it was in effect before the 2009 enactment of federal Public Law 111-5, and except that Section 13(e)(4) of 2009 federal Public Law 111-92 shall be treated as if it was not in effect, and except that Section 118, Section 163(j), Section 382(k)(1), and Section 174 of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect before the 2017 enactment of federal Public Law 115-97; provided, however, that all provisions in federal Public Law 117-58 (Infrastructure Investment and Jobs Act) that change or affect in any manner Section 118 shall be treated as if they were in effect, and except that all provisions in federal Public Law 116-136 (CARES Act) that change or affect in any manner Section 172 and Section 461(l) shall be treated as if they were not in effect, and except that all provisions in federal Public Law 117-2 (American Rescue Plan Act of 2021) that change or affect in any manner Section 461(l) shall be treated as if they were not in effect, and except that the limitations provided in Section 179(b)(1) shall be \$250,000.00 for tax years beginning in 2010, shall be \$250,000.00 for tax years beginning in 2011, shall be \$250,000.00 for tax years beginning in 2012, shall be \$250,000.00 for tax years beginning in 2013, and shall be \$500,000.00 for tax years beginning in 2014, and except that the limitations provided in Section 179(b)(2) shall be \$800,000.00 for tax years beginning in 2010, shall be \$800,000.00 for tax years beginning in 2011, shall be \$800,000.00 for tax years beginning in 2012, shall be \$800,000.00 for tax years beginning in 2013, and shall be \$2 million for tax years beginning in 2014, and provided that Section 1106 of federal Public Law 112-95 as amended by federal Public Law 113-243 shall be treated as if it is in effect, except the phrase “Code Section 48-2-35 (or, if later, November 15, 2015)” shall be substituted for the phrase “section 6511(a) of such Code (or, if later, April 15, 2015),” and notwithstanding any other

provision in this title, no interest shall be refunded with respect to any claim for refund filed pursuant to Section 1106 of federal Public Law 112-95, and provided that subsection (b) of Section 3 of federal Public Law 114-292 shall be treated as if it is in effect, except the phrase “Code Section 48-2-35” shall be substituted for the phrase “section 6511(a) of the Internal Revenue Code of 1986” and the phrase “such section” shall be substituted for the phrase “such subsection.” In the event a reference is made in this title to the Internal Revenue Code or the Internal Revenue Code of 1954 as it existed on a specific date prior to January 1, 2025, the term means the provisions of the Internal Revenue Code or the Internal Revenue Code of 1954 as it existed on the prior date. Unless otherwise provided in this title, any term used in this title shall have the same meaning as when used in a comparable provision or context in the Internal Revenue Code of 1986, as amended. For taxable years beginning on or after January 1, 2024, provisions of the Internal Revenue Code of 1986, as amended, which were as of January 1, 2025, enacted into law but not yet effective shall become effective for purposes of Georgia taxation on the same dates upon which they become effective for federal tax purposes.

(14.1) “Internal Revenue Code” or “Internal Revenue Code of 1986” means for taxable years beginning after December 31, 2005, but before January 1, 2007, the provisions of the United States Internal Revenue Code of 1986, as amended, provided for in federal law enacted on or before January 1, 2006, except that Section 168(k) (but not excepting Section 168(k)(2)(A)(i), Section 168(k)(2)(D)(i), and Section 168(k)(2)(E)), Section 199, Section 1400L, Section 1400N(d)(1), Section 1400N(j), and Section 1400N(k) of the Internal Revenue Code of 1986, as amended, shall be treated as if they were not in effect, and except that the following provisions shall be as amended by the federal Tax Relief and Health Care Act of 2006 (Pub. L. No. 109-432) as such federal act existed on December 20, 2006, and effective for purposes of Georgia taxation on the same dates upon which they became effective for federal tax purposes pursuant to said federal act: Sections 38, 41, 45A, 45N, 51, 51A, 61, 62, 106, 121, 143, 164, 168 (except 168(k) but not excepting 168(k)(2)(A)(i), 168(k)(2)(D)(i), and 168(k)(2)(E)), 170, 179E, 198, 220, 222, 223, 263, 280C, 312, 355, 613A, 954, 1043, 1221, 1245, 1355, 1397E, 1400A, 1400B, 7623, and 7872. For such taxable years, provisions of the Internal Revenue Code of 1986, as amended, which were as of January 1, 2006, enacted into law but not yet effective shall be effective for purposes of Georgia taxation on the same dates upon which they become effective for federal tax purposes. The provisions of this paragraph shall supersede and control over any provision of paragraph (14) of this Code section to the contrary.

(14.2) “Internal Revenue Code” or “Internal Revenue Code of 1986” means for taxable years beginning after December 31, 2006, but

before January 1, 2008, the provisions of the United States Internal Revenue Code of 1986, as amended, provided for in federal law enacted on or before January 1, 2008, except that Section 168(k) (but not excepting Section 168(k)(2)(A)(i), Section 168(k)(2)(D)(i), and Section 168(k)(2)(E)), Section 199, Section 1400L, Section 1400N(d)(1), Section 1400N(j), and Section 1400N(k) of the Internal Revenue Code of 1986, as amended, shall be treated as if they were not in effect. For such taxable years, provisions of the Internal Revenue Code of 1986, as amended, which were as of January 1, 2008, enacted into law but not yet effective shall be effective for purposes of Georgia taxation on the same dates upon which they become effective for federal tax purposes. The provisions of this paragraph shall supersede and control over any provision of paragraph (14) of this Code section to the contrary.

(14.3) “Internal Revenue Code” or “Internal Revenue Code of 1986” means for taxable years beginning after December 31, 2007, but before January 1, 2009, the provisions of the United States Internal Revenue Code of 1986, as amended, provided for in federal law enacted on or before January 1, 2009, except that Section 168(b)(3)(I), Section 168(e)(3)(B)(vii), Section 168(e)(3)(E)(ix), Section 168(e)(8), Section 168(k) (but not excepting Section 168(k)(2)(A)(i), Section 168(k)(2)(D)(i), and Section 168(k)(2)(E)), Section 168(m), Section 168(n), Section 172(b)(1)(F), Section 172(b)(1)(J), Section 172(j), Section 199, Section 1400L, Section 1400N(d)(1), Section 1400N(f), Section 1400N(j), Section 1400N(k), and Section 1400N(o) of the Internal Revenue Code of 1986, as amended, shall be treated as if they were not in effect, and except that Section 168(e)(7), Section 172(i)(1), and Section 1221 of the Internal Revenue Code of 1986, as amended, shall be treated as they were in effect before the 2008 enactment of federal Public Law 110-343. For such taxable years, provisions of the Internal Revenue Code of 1986, as amended, which were as of January 1, 2009, enacted into law but not yet effective shall be effective for purposes of Georgia taxation on the same dates upon which they become effective for federal tax purposes. The provisions of this paragraph shall supersede and control over any provision of paragraph (14) of this Code section to the contrary.

(15) “Internal Revenue Service” or “IRS” means the Internal Revenue Service of the United States Department of the Treasury.

(16) “Member of the armed forces” means commissioned officers and personnel below the grade of commissioned officers in all regular and reserve components of the uniformed services subject to the jurisdiction of the United States Department of Defense. The term also includes the Coast Guard, but it does not include civilian employees of the armed forces.

(17) “Municipality” means an incorporated municipality in this state.

(18) “Person” means any individual, firm, partnership, cooperative, nonprofit membership corporation, joint venture, association, company, corporation, agency, syndicate, estate, trust, business trust, receiver, fiduciary, or other group or combination acting as a unit, body politic, or political subdivision, whether public, private, or quasi-public.

(19) “Personal property” means all tangible personal property and all intangible personal property, as the terms are defined in this Code section.

(20) “Personal representative” means the duly qualified and acting personal representative of the estate of a decedent or, if there is no duly qualified and acting representative, the person in possession of any property of the decedent.

(21) “Public utility” means all railroad companies, street and suburban railroads, or sleeping car companies; persons or companies operating railroads, street railroads, suburban railroads, or sleeping cars in this state; all express companies including railroad companies doing express, telephone, or telegraph business (except small telephone companies or persons operating a telephone business, the value of whose capital stock or property is less than \$5,000.00); all gas, electric light, electric power, hydroelectric power, steam heat, refrigerated air, dockage or cramage, canal, toll road, toll bridge, railroad equipment, and navigation companies; and any person or persons operating a gas, electric light, electric power, hydroelectric power, steam heat, refrigerated air, dockage or cramage, canal, toll road, toll bridge, railroad equipment, or navigation business, through their president, general manager, owner, or agent having control of the company’s offices in this state.

(22) “Tangible personal property” means personal property which may be seen, weighed, measured, felt, or touched or which is in any other manner perceptible to the senses. The term “tangible personal property” shall not include intangible personal property. This paragraph shall not apply to Chapter 8 of this title relating to sales and use taxation.

(23) “Tax collector” means a county tax collector.

(24) “Tax commissioner” means a county tax commissioner.

(25) “Taxpayer” means any person required by law to file a return or to pay taxes.

(26) “Tax receiver” means a county tax receiver.

History.

Code 1933, § 91A-102, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 2; Ga. L. 1981, p. 1857, § 2; Ga. L. 1981, p. 1903, § 1; Ga. L. 1982, p. 3, § 48; Ga. L. 1984, p. 1323, § 1; Ga. L. 1987, p. 191, § 1; Ga. L. 1988, p. 475, § 1; Ga. L. 1989, p. 1402, § 1; Ga. L. 1990, p. 1350, § 1; Ga. L. 1991, p. 367, § 1; Ga. L. 1992, p. 1441, § 1; Ga. L. 1993, p. 728, § 1; Ga. L. 1993, p. 1402, § 16; Ga. L. 1994, p. 797, § 1; Ga. L. 1995, p. 324, § 1; Ga. L. 1996, p. 117, § 1; Ga. L. 1996, p. 130, § 1; Ga. L. 1996, p. 308, § 1; Ga. L. 1997, p. 396, § 1; Ga. L. 1998, p. 1224, § 1; Ga. L. 1999, p. 483, § 1; Ga. L. 2000, p. 1296, § 1; Ga. L. 2001, p. 1224, § 1; Ga. L. 2002, p. 439, § 1; Ga. L. 2003, p. 665, § 2; Ga. L. 2004, p. 410, § 2; Ga. L. 2005, p. 159, § 2/HB 488; Ga. L. 2006, p. 200, § 1/HB 1310; Ga. L. 2007, p. 2, §§ 1, 2/HB 357; Ga. L. 2008, p. 10, §§ 1, 2/HB 926; Ga. L. 2008, p. 324, § 48/SB 455; Ga. L. 2009, p. 6, §§ 1, 2/HB 74; Ga. L. 2010, p. 895, § 1/HB 1138; Ga. L. 2011, p. 38, § 1/HB 168; Ga. L. 2012, p. 694, § 1/HB 729; Ga. L. 2013, p. 7, § 1/HB 266; Ga. L. 2014, p. 231, § 1/HB 918; Ga.

L. 2015, p. 2, § 1/HB 292; Ga. L. 2016, p. 1, § 1/HB 742; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2017, p. 4, § 1/HB 283; Ga. L. 2018, p. 8, § 1-1/HB 918; Ga. L. 2019, p. 817, § 1/HB 419; Ga. L. 2020, p. 184, § 1-1/HB 846; Ga. L. 2021, p. 1, § 1/HB 265; Ga. L. 2021, Ex. Sess. p. 3, § 1/HB 7EX; Ga. L. 2022, p. 316, § 1/HB 1320; Ga. L. 2023, p. 333, § 1/HB 95, effective May 2, 2023; Ga. L. 2023, p. 335, § 2-1/SB 56, effective May 2, 2023; Ga. L. 2024, p. 157, § 1/HB 1162, effective April 22, 2024; Ga. L. 2025, p. 1026, § 1/HB 290, effective May 14, 2025.

Amendments.

The 2025 amendment, effective May 14, 2025, in paragraph (14), substituted “January 1, 2024” for “January 1, 2023” twice and substituted “January 1, 2025” for “January 1, 2024” in three places. See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2025, p. 1026, § 2/HB 290, not codified by the General Assembly, provides that the 2025 amendment shall be applicable to all taxable years beginning on or after January 1, 2024.

CHAPTER 2

STATE ADMINISTRATIVE ORGANIZATION, ADMINISTRATION, AND ENFORCEMENT

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State Administrative Organization			
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48-2-18.	(Effective until July 1, 2026.) State Board of Equalization; duties.	48-2-35.	(Effective July 1, 2026.) Refunds; claims; notice to political subdivision designee.
48-2-18.	(Effective July 1, 2026.) State Board of Equalization; duties.	48-2-35.1.	(Effective until July 1, 2026.) Refund of sales and use taxes; expedited refunds; frivolous claims; refunds for taxes paid to dealers.
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ARTICLE 1

STATE ADMINISTRATIVE ORGANIZATION

48-2-15. Confidential and privileged information.

Law reviews.

For note, “Implementing Information

Fiduciaries,” see 40 Ga. St. U.L. Rev. 787 (2024).

48-2-18. (Effective until July 1, 2026.) State Board of Equalization; duties.

(a) There is established a board composed of the commissioner, the state auditor, and the executive director of the State Properties Commission.

(b) The board created by this Code section shall be designated the State Board of Equalization. The chairman and administrative officer of the board shall be the commissioner. Each year, when the digest of assessments proposed by the commissioner is complete, the commissioner shall submit the digest to the State Board of Equalization which shall carefully examine the proposed assessments of each class of taxpayers or property and the digest of proposed assessments as a whole to determine that they are reasonably apportioned among the several tax jurisdictions and reasonably uniform with the values set on other classes of property throughout the state. If the board determines that the proposed assessed values of any one or more of the classes of taxpayers or property or the digest as a whole does not reasonably conform to the values set for other property throughout the state, it shall inquire as to the reason for the lack of conformity and shall adjust and equalize the same by either adding or subtracting a fixed percentage to the class of taxpayer, to the class of property, or to the digest as a whole, as the case may be.

(c) As chairperson and chief administrative officer of the board, the commissioner shall furnish to the board all necessary records and files

and in this capacity may compel the attendance of witnesses and the production of books and records or other documents as the commissioner is empowered to do in the administration of the tax laws. After final approval by the State Board of Equalization of the digest of proposed assessments made by the commissioner and after any adjustments by the board as authorized by this Code section are made, the commissioner shall notify within 30 days each taxpayer in writing of the proposed assessment of its property. At the same time, the commissioner shall notify in writing the board of tax assessors of such county, as outlined in Code Section 48-5-511, of the total proposed assessment of the property located within the county of taxpayers who are required to return their property to the commissioner. If any such taxpayer notifies the commissioner and the board of tax assessors in any such county of its intent to dispute a portion of the proposed assessment within 20 days after receipt of the notice, the county board of tax assessors shall include in the county digest only the undisputed amount of the assessment, and the taxpayer may challenge the commissioner's proposed assessment in an appeal filed in the Superior Court of Fulton County or with the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 within 30 days of receipt of the notice. In any such appeal to the superior court, the taxpayer shall have the right of discovery as provided in Chapter 11 of Title 9, the "Georgia Civil Practice Act." In any such appeal to the Georgia Tax Tribunal, discovery shall be as provided in Chapter 13A of Title 50, the "Georgia Tax Tribunal Act of 2012." All questions of law decided by a court or the Georgia Tax Tribunal pursuant to this subsection, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules promulgated pursuant to the Georgia Administrative Procedure Act. Upon conclusion of the appeal, the taxpayer shall remit to the appropriate counties any additional taxes owed, with interest at the rate provided by law for judgments. Such interest shall accrue from the date the taxes would have been due absent the appeal to the date the additional taxes are remitted.

(d) Within 30 days after receipt of the proposed digest of assessments, the county board of tax assessors shall make the final assessment of the property in question and provide notice to the taxpayer. Such notice and any appeal therefrom shall be accomplished as is provided by Code Sections 48-5-306 and 48-5-311. In the event of an appeal, the department shall, upon request of the local board of tax assessors and without any charge or cost therefor, provide the local board of tax assessors with any and all technical assistance available

from the resources of the department, including without limitation expert testimony by the employees of the department.

(e) Assessments made in accordance with subsection (d) of this Code section shall be added to the regular county digest at the time the digest is transmitted to the commissioner or at such time as the digest is otherwise required to be compiled. In the event that the commissioner has not provided to the board of tax assessors by August 1 of a tax year the notice of proposed assessments set forth in subsection (c) of this Code section for taxpayers who are required to return their property to the commissioner pursuant to Code Section 48-5-511, the tax commissioner or tax receiver of the county where such property is located may issue an interim tax bill to such taxpayers, owning property in the county in an amount equal to 85 percent of such taxpayer's property tax bill for the immediately preceding tax year or, in the event that such tax year is under appeal, the tax bill for the most recent tax year in which the taxes for such property were finally assessed. At such time as the county board of tax assessors adds the assessments for the tax year made in accordance with subsection (d) of this Code section to the regular county digest, the tax commissioner or tax receiver shall issue a corrected tax bill to each taxpayer who received an interim tax bill, such corrected tax bill to be in an amount based upon the assessed value of such taxpayer's property shown on the regular county digest and such taxpayer shall remit any additional taxes due or, in the event of overpayment, shall be entitled to a tax refund, in either case, without interest or penalty. Nothing in this subsection is intended to alter a taxpayer's right to appeal from either the commissioner's notice of proposed assessment or the county board of assessors' final assessment under the procedures set forth in subsections (c) and (d) of this Code section. The billing pursuant to this Code section shall not subject the tax commissioner or tax receiver of the county to the forfeiture provisions of Code Section 48-5-135.

(f) The notice and appeal procedures provided for in this Code section shall not apply to any decision of the board relating to the assessed value of motor vehicle property.

History.

Ga. L. 1953, Jan.-Feb. Sess., p. 185, § 1; Ga. L. 1972, p. 1015, § 1702; Ga. L. 1972, p. 1120, § 1; Code 1933, § 91A-217, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1983, p. 1834, § 1; Ga. L. 1984, p. 352, § 1; Ga. L. 1985, p. 149, § 48; Ga. L. 1987, p. 485, § 1; Ga. L. 1988, p. 13, § 48; Ga. L. 1988, p. 1568, § 1; Ga. L. 1988, p. 1763,

§ 2; Ga. L. 1992, p. 1346, § 1; Ga. L. 2010, p. 1104, § 8-1/SB 346; Ga. L. 2012, p. 318, § 1/HB 100; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2021, p. 120, § 1/SB 185.

Delayed effective date.

Code Section 48-2-18 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-2-18. (Effective July 1, 2026.) State Board of Equalization; duties.

(a) There is established a board composed of the commissioner, the state auditor, and the executive director of the State Properties Commission.

(b) The board created by this Code section shall be designated the State Board of Equalization. The chairman and administrative officer of the board shall be the commissioner. Each year, when the digest of assessments proposed by the commissioner is complete, the commissioner shall submit the digest to the State Board of Equalization which shall carefully examine the proposed assessments of each class of taxpayers or property and the digest of proposed assessments as a whole to determine that they are reasonably apportioned among the several tax jurisdictions and reasonably uniform with the values set on other classes of property throughout the state. If the board determines that the proposed assessed values of any one or more of the classes of taxpayers or property or the digest as a whole does not reasonably conform to the values set for other property throughout the state, it shall inquire as to the reason for the lack of conformity and shall adjust and equalize the same by either adding or subtracting a fixed percentage to the class of taxpayer, to the class of property, or to the digest as a whole, as the case may be.

(c) As chairperson and chief administrative officer of the board, the commissioner shall furnish to the board all necessary records and files and in this capacity may compel the attendance of witnesses and the production of books and records or other documents as the commissioner is empowered to do in the administration of the tax laws. After final approval by the State Board of Equalization of the digest of proposed assessments made by the commissioner and after any adjustments by the board as authorized by this Code section are made, the commissioner shall notify within 30 days each taxpayer in writing of the proposed assessment of its property. At the same time, the commissioner shall notify in writing the board of tax assessors of such county, as outlined in Code Section 48-5-511, of the total proposed assessment of the property located within the county of taxpayers who are required to return their property to the commissioner. If any such taxpayer notifies the commissioner and the board of tax assessors in any such county of its intent to dispute a portion of the proposed assessment within 20 days after receipt of the notice, the county board of tax assessors shall include in the county digest only the undisputed amount of the assessment, and the taxpayer may challenge the commissioner's proposed assessment in an appeal filed in the Superior Court of Fulton County or with the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025," within 30 days of receipt

of the notice. In any such appeal to the superior court, the taxpayer shall have the right of discovery as provided in Chapter 11 of Title 9, the "Georgia Civil Practice Act." In any such appeal to the Georgia Tax Court, discovery shall be as provided in Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025." All questions of law decided by a court or the Georgia Tax Court pursuant to this subsection, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules promulgated pursuant to the Georgia Administrative Procedure Act. Upon conclusion of the appeal, the taxpayer shall remit to the appropriate counties any additional taxes owed, with interest at the rate provided by law for judgments. Such interest shall accrue from the date the taxes would have been due absent the appeal to the date the additional taxes are remitted.

(d) Within 30 days after receipt of the proposed digest of assessments, the county board of tax assessors shall make the final assessment of the property in question and provide notice to the taxpayer. Such notice and any appeal therefrom shall be accomplished as is provided by Code Sections 48-5-306 and 48-5-311. In the event of an appeal, the department shall, upon request of the local board of tax assessors and without any charge or cost therefor, provide the local board of tax assessors with any and all technical assistance available from the resources of the department, including without limitation expert testimony by the employees of the department.

(e) Assessments made in accordance with subsection (d) of this Code section shall be added to the regular county digest at the time the digest is transmitted to the commissioner or at such time as the digest is otherwise required to be compiled. In the event that the commissioner has not provided to the board of tax assessors by August 1 of a tax year the notice of proposed assessments set forth in subsection (c) of this Code section for taxpayers who are required to return their property to the commissioner pursuant to Code Section 48-5-511, the tax commissioner or tax receiver of the county where such property is located may issue an interim tax bill to such taxpayers, owning property in the county in an amount equal to 85 percent of such taxpayer's property tax bill for the immediately preceding tax year or, in the event that such tax year is under appeal, the tax bill for the most recent tax year in which the taxes for such property were finally assessed. At such time as the county board of tax assessors adds the assessments for the tax year made in accordance with subsection (d) of this Code section to the regular county digest, the tax commissioner or tax receiver shall issue a corrected tax bill to each taxpayer who

received an interim tax bill, such corrected tax bill to be in an amount based upon the assessed value of such taxpayer's property shown on the regular county digest and such taxpayer shall remit any additional taxes due or, in the event of overpayment, shall be entitled to a tax refund, in either case, without interest or penalty. Nothing in this subsection is intended to alter a taxpayer's right to appeal from either the commissioner's notice of proposed assessment or the county board of assessors' final assessment under the procedures set forth in subsections (c) and (d) of this Code section. The billing pursuant to this Code section shall not subject the tax commissioner or tax receiver of the county to the forfeiture provisions of Code Section 48-5-135.

(f) The notice and appeal procedures provided for in this Code section shall not apply to any decision of the board relating to the assessed value of motor vehicle property.

History.

Ga. L. 1953, Jan.-Feb. Sess., p. 185, § 1; Ga. L. 1972, p. 1015, § 1702; Ga. L. 1972, p. 1120, § 1; Code 1933, § 91A-217, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1983, p. 1834, § 1; Ga. L. 1984, p. 352, § 1; Ga. L. 1985, p. 149, § 48; Ga. L. 1987, p. 485, § 1; Ga. L. 1988, p. 13, § 48; Ga. L. 1988, p. 1568, § 1; Ga. L. 1988, p. 1763, § 2; Ga. L. 1992, p. 1346, § 1; Ga. L. 2010, p. 1104, § 8-1/SB 346; Ga. L. 2012, p. 318, § 1/HB 100; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2021, p. 120, § 1/SB 185; Ga. L. 2024, p. 888, § 3-3/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-2-18 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, in subsection (c), substituted "the Georgia Tax Court in accordance with Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025,'" for "the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50" in the fourth sentence, rewrote the sixth sentence, which read: "In any such appeal to the Georgia Tax Tribunal,

discovery shall be as provided in Chapter 43A of Title 50, the 'Georgia Tax Tribunal Act of 2012.," and substituted "Georgia Tax Court" for "Georgia Tax Tribunal" near the beginning of the seventh sentence.

Editor's notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

ARTICLE 2
ADMINISTRATION

48-2-35. (Effective until July 1, 2026.) Refunds; claims; notice to political subdivision designee.

(a) A taxpayer shall be refunded any and all taxes or fees which are determined to have been erroneously or illegally assessed and collected from such taxpayer under the laws of this state, whether paid voluntarily or involuntarily, and shall be refunded interest, except as provided in subsection (b) of this Code section, on the amount of the taxes or fees from the date of payment of the tax or fee to the commissioner at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. For the purposes of this Code section, any period of less than one month shall be considered to be one month. Refunds shall be drawn from the treasury on warrants of the Governor issued upon itemized requisitions showing in each instance the person to whom the refund is to be made, the amount of the refund, and the reason for the refund.

(b) No interest shall be paid if the taxes or fees were erroneously or illegally assessed and collected due to the taxpayer failing to claim any credits listed in Article 2 of Chapter 7 of this title on or before the due date for filing the applicable income tax return, including any extensions which have been granted.

(c)(1)(A) A claim for refund of a tax or fee erroneously or illegally assessed and collected may be made by the taxpayer at any time within three years after:

(i) The date of the payment of the tax or fee to the commissioner; or

(ii) In the case of income taxes, the later of the date of the payment of the tax or fee to the commissioner or the due date for filing the applicable income tax return, including any extensions which have been granted.

(B) Each claim shall be filed in writing in the form and containing such information as the commissioner may reasonably require and shall include a summary statement of the grounds upon which the taxpayer relies and an identification of the transactions being contested.

(C) Should any person be prevented from filing such a claim

because of service of such person or such person's counsel in the armed forces during such period, the period of limitation shall date from the discharge of such person or such person's counsel from such service.

(D) A claim for refund may not be submitted by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be similarly situated.

(2) In the event the taxpayer desires a conference or hearing before the commissioner or the commissioner's delegate in connection with any claim for refund, he or she shall specify such desire in writing in the claim and, if the claim conforms with the requirements of this Code section, the commissioner shall grant a conference at a time he or she shall reasonably specify. A taxpayer may contest any claim for refund that is denied in whole or in part by filing with the commissioner a written protest at any time within 45 days from the date of notice of refund denial or partial payment. Such 45 day period shall be extended for such additional period as may be agreed upon in writing between the taxpayer and the commissioner during the initial 45 day period or any extension thereof. In the event the taxpayer wishes to request a conference, that request shall be included in the written protest. All protests shall be prepared in the form and contain such information as the commissioner shall reasonably require and shall include a summary statement of the grounds upon which the taxpayer relies, an identification of the transactions being contested, and the reasons for disputing the findings of the commissioner. The commissioner shall grant a conference before the commissioner's designated officer or agent at a time specified and shall make reasonable rules governing the conduct of conferences. The discretion given in this Code section to the commissioner shall be reasonably exercised on all occasions.

(3) The commissioner or the commissioner's delegate shall consider information contained in the taxpayer's claim for refund, together with such other information as may be available, and shall approve or deny the taxpayer's claim and notify the taxpayer of the action.

(4) Any taxpayer whose claim for refund is denied by the commissioner or the commissioner's delegate or whose claim is not decided by the commissioner or the commissioner's delegate within one year from the date of filing the claim shall have the right to bring an action for a refund in the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or in the superior court of the county of the residence of the taxpayer, except that:

(A) If the taxpayer is a public utility or a nonresident, the taxpayer shall have the right to bring an action for a refund in the

Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or in the superior court of the county in which is located the taxpayer's principal place of doing business in this state or in which the taxpayer's chief or highest corporate officer or employee resident in this state maintains an office; or

(B) If the taxpayer is a nonresident individual or foreign corporation having no place of doing business and no officer or employee resident and maintaining an office in this state, the taxpayer shall have the right to bring an action for a refund in the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or in the Superior Court of Fulton County or in the superior court of the county in which the commissioner in office at the time the action is filed resides.

(5) An action for a refund pursuant to paragraph (4) of this subsection shall not be brought by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be similarly situated.

(6)(A) No action or proceeding for the recovery of a refund under this Code section shall be commenced before the expiration of one year from the date of filing the claim for refund unless the commissioner or the commissioner's delegate renders a decision on the claim within that time, nor shall any action or proceeding be commenced after the later of:

(i) The expiration of two years from the date the claim is denied; or

(ii) If a valid protest is filed under paragraph (2) of this subsection, 45 days after the date of the department's notice of decision on such protest.

(B) The period prescribed in this paragraph for filing an action for refund shall be extended for such period as may be agreed upon in writing between the taxpayer and the commissioner prior to the expiration of such period or any extension thereof.

(7) In an action for a refund pursuant to paragraph (4) of this subsection, all questions of law decided by a court or the Georgia Tax Tribunal, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

(d) In the event any taxpayer's claim for refund is approved by the commissioner or the commissioner's delegate and the taxpayer has not

paid other state taxes which have become due, the commissioner or department may offset any existing liabilities against the refund. Once the offset authorized by this subsection occurs, the refund shall be deemed granted and the amount of the offset shall be considered for all purposes as a payment toward the particular tax liabilities at issue. Any excess refund amount after any offsets have been applied shall be refunded to the taxpayer at the same time the offset is taken.

(e) This Code section shall not apply to taxes paid for alcoholic beverages pursuant to Title 3.

(f) For purposes of all claims for refund of sales and use taxes erroneously or illegally assessed and collected, the term “taxpayer,” as defined under Code Section 48-2-35.1, shall apply. Such claim for refund shall contain the total refund claimed and the allocation of the local sales and use tax by the political subdivision.

(g) Any taxpayer required to pay taxes electronically in accordance with paragraph (2.1) of subsection (f) of Code Section 48-2-32 shall also file any claims for refund electronically. The department shall make claim for refund forms consistent with this subsection electronically available.

(h)(1) As used in this subsection, the term:

(A) “Political subdivision designee” means the chief officer or officers designated by the political subdivision to receive information about a refund claim of local significance pursuant to this subsection. Each political subdivision shall certify to the commissioner that any such designee is so authorized on a form and in a manner prescribed by the department.

(B) “Refund claim of local significance” means a taxpayer’s claim for refund of sales and use taxes erroneously or illegally assessed and collected or the department’s discovery of any overpayment of such taxes, if such claim for refund or overpayment is for an amount equal to or greater than 10 percent of the total yearly average of aggregate sales and use tax distributions to any single political subdivision based on the average of the three most recent calendar years.

(2)(A) Within 30 business days following the department’s receipt of a refund claim of local significance, the department shall notify each affected political subdivision’s political subdivision designee that a refund claim of local significance to the political subdivision has been received and shall furnish the taxpayer with a copy of such notification. Such notification shall include the date the refund claim of local significance was filed, the amount in the claim for refund for which the political subdivision itself would be

responsible if the request is granted, and a copy of the confidentiality provisions in Code Section 48-2-15 and this Code section.

(B) After the department has completed an audit of the claim for refund and determined a final refund amount, the department shall supplement the above notice by transmitting to the political subdivision designee the final refund amount for which the political subdivision is responsible.

(C)(i) With respect to a final refund amount due to a taxpayer that made an overpayment of taxes pursuant to a direct pay permit issued in accordance with Code Section 48-8-49.1, in lieu of a single payment of the final refund amount to the taxpayer, an affected political subdivision may elect for the final refund amount, including applicable interest, to be repaid by the department to the taxpayer over a time period less than or equal to the total duration of the periods subject to the claim for refund. Any such election must be made by the political subdivision, in a manner prescribed by the department, within 30 days of the date the department notifies the political subdivision of the final refund amount for which the political subdivision is responsible.

(ii) When an election is made pursuant to division (i) of this subparagraph, the department shall make payment of the total final refund amount, which shall include amounts for local sales and use taxes, to the taxpayer in monthly installments due on or before the fifteenth day of each calendar month during the repayment period. Interest shall accrue on the unpaid balance during such repayment period pursuant to subsection (a) of this Code section.

(iii) The provisions of this subparagraph shall only apply to refund claims of local significance and resulting final refund amounts due to a taxpayer that made an overpayment of local sales and use taxes pursuant to a direct pay permit issued in accordance with Code Section 48-8-49.1.

(3) Any information supplied to a political subdivision designee pursuant to this subsection shall retain, in the hands of the local official, its privileged and confidential nature to the same extent and under the same conditions as such information is privileged and confidential in the hands of the commissioner, pursuant to Code Section 48-2-15. It shall be the responsibility of the political subdivision designee, and not the department, to protect privileged and confidential information received under this subsection. Any person who divulges any tax information obtained under this subsection shall be subject to the same civil and criminal penalties as provided for divulgence of tax information by employees of the

department. Though privileged and confidential information shall not be disclosed, the political subdivision designee may make reasonable budgetary recommendations to elected officials, city managers, and tax officials in political subdivisions based on the confidential information furnished. The department shall not be subject to any criminal or civil liability for the unauthorized divulgence of privileged and confidential information by a political subdivision designee. Notwithstanding the foregoing, in the event all or any portion of the refund claim of local significance is for a tax levied under Part 1 of Article 3 of Chapter 8 of this title, the affected county shall not be in violation of this confidential provision if it notifies all municipal political subdivision designees in the county that such notification has been received from the department.

(4) The commissioner, by rule or regulation, shall establish guidelines for identifying and producing documents to the Department of Audits and Accounts for review relating to the handling of refund claims of local significance. In the event of such review, the Department of Audits and Accounts shall assess whether the department followed proper procedures and used appropriate methodology to reach its final determination on a refund claim of local significance.

(5) Any refund claims of local significance pending with the department for two years after the claim for refund was filed shall be automatically transferred to the Georgia Tax Tribunal as a declaratory judgment of the commissioner requesting a show cause proceeding pursuant to Code Section 50-13A-19.1.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 34; Ga. L. 1945, p. 272, § 1; Ga. L. 1955, p. 455, § 1; Ga. L. 1971, p. 378, § 1; Ga. L. 1973, p. 507, § 1; Ga. L. 1975, p. 156, §§ 7, 8; Code 1933, § 91A-245, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 11; Ga. L. 1979, p. 1078, §§ 1, 2; Ga. L. 1992, p. 1458, § 4; Ga. L. 2000, p. 777, § 1; Ga. L. 2003, p. 355, §§ 1, 2; Ga. L. 2003, p. 429, § 1; Ga. L. 2005, p. 159, § 5/HB 488; Ga. L. 2006, p. 72, § 48/SB 465; Ga. L. 2009, p. 816, § 3/HB 485; Ga. L. 2012, p. 318, § 2/HB 100; Ga. L. 2016, p. 574, § 2/HB 960; Ga. L. 2020, p. 184,

§ 1-2/HB 846; Ga. L. 2021, p. 120, § 2/SB 185; Ga. L. 2025, p. 738, § 1-1/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-2-35 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in paragraph (c)(2) and in division (c)(6)(A)(ii), and substituted “45 day” for “30 day” twice in paragraph (c)(2).

48-2-35. (Effective July 1, 2026.) Refunds; claims; notice to political subdivision designee.

(a) A taxpayer shall be refunded any and all taxes or fees which are determined to have been erroneously or illegally assessed and collected from such taxpayer under the laws of this state, whether paid volun-

tarily or involuntarily, and shall be refunded interest, except as provided in subsection (b) of this Code section, on the amount of the taxes or fees from the date of payment of the tax or fee to the commissioner at an annual rate equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it, plus 3 percent, to accrue monthly. Such annual interest rate shall be determined for each calendar year based on the first weekly posting of statistical release H. 15 on or after January 1 of each calendar year. For the purposes of this Code section, any period of less than one month shall be considered to be one month. Refunds shall be drawn from the treasury on warrants of the Governor issued upon itemized requisitions showing in each instance the person to whom the refund is to be made, the amount of the refund, and the reason for the refund.

(b) No interest shall be paid if the taxes or fees were erroneously or illegally assessed and collected due to the taxpayer failing to claim any credits listed in Article 2 of Chapter 7 of this title on or before the due date for filing the applicable income tax return, including any extensions which have been granted.

(c)(1)(A) A claim for refund of a tax or fee erroneously or illegally assessed and collected may be made by the taxpayer at any time within three years after:

(i) The date of the payment of the tax or fee to the commissioner; or

(ii) In the case of income taxes, the later of the date of the payment of the tax or fee to the commissioner or the due date for filing the applicable income tax return, including any extensions which have been granted.

(B) Each claim shall be filed in writing in the form and containing such information as the commissioner may reasonably require and shall include a summary statement of the grounds upon which the taxpayer relies and an identification of the transactions being contested.

(C) Should any person be prevented from filing such a claim because of service of such person or such person's counsel in the armed forces during such period, the period of limitation shall date from the discharge of such person or such person's counsel from such service.

(D) A claim for refund may not be submitted by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be similarly situated.

(2) In the event the taxpayer desires a conference or hearing before the commissioner or the commissioner's delegate in connection with

any claim for refund, he or she shall specify such desire in writing in the claim and, if the claim conforms with the requirements of this Code section, the commissioner shall grant a conference at a time he or she shall reasonably specify. A taxpayer may contest any claim for refund that is denied in whole or in part by filing with the commissioner a written protest at any time within 45 days from the date of notice of refund denial or partial payment. Such 45 day period shall be extended for such additional period as may be agreed upon in writing between the taxpayer and the commissioner during the initial 45 day period or any extension thereof. In the event the taxpayer wishes to request a conference, that request shall be included in the written protest. All protests shall be prepared in the form and contain such information as the commissioner shall reasonably require and shall include a summary statement of the grounds upon which the taxpayer relies, an identification of the transactions being contested, and the reasons for disputing the findings of the commissioner. The commissioner shall grant a conference before the commissioner's designated officer or agent at a time specified and shall make reasonable rules governing the conduct of conferences. The discretion given in this Code section to the commissioner shall be reasonably exercised on all occasions.

(3) The commissioner or the commissioner's delegate shall consider information contained in the taxpayer's claim for refund, together with such other information as may be available, and shall approve or deny the taxpayer's claim and notify the taxpayer of the action.

(4) Any taxpayer whose claim for refund is denied by the commissioner or the commissioner's delegate or whose claim is not decided by the commissioner or the commissioner's delegate within one year from the date of filing the claim shall have the right to bring an action for a refund in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025," or in the superior court of the county of the residence of the taxpayer, except that:

(A) If the taxpayer is a public utility or a nonresident, the taxpayer shall have the right to bring an action for a refund in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025," or in the superior court of the county in which is located the taxpayer's principal place of doing business in this state or in which the taxpayer's chief or highest corporate officer or employee resident in this state maintains an office; or

(B) If the taxpayer is a nonresident individual or foreign corporation having no place of doing business and no officer or employee resident and maintaining an office in this state, the taxpayer shall

have the right to bring an action for a refund in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or in the Superior Court of Fulton County or in the superior court of the county in which the commissioner in office at the time the action is filed resides.

(5) An action for a refund pursuant to paragraph (4) of this subsection shall not be brought by the taxpayer on behalf of a class consisting of other taxpayers who are alleged to be similarly situated.

(6)(A) No action or proceeding for the recovery of a refund under this Code section shall be commenced before the expiration of one year from the date of filing the claim for refund unless the commissioner or the commissioner’s delegate renders a decision on the claim within that time, nor shall any action or proceeding be commenced after the later of:

(i) The expiration of two years from the date the claim is denied; or

(ii) If a valid protest is filed under paragraph (2) of this subsection, 45 days after the date of the department’s notice of decision on such protest.

(B) The period prescribed in this paragraph for filing an action for refund shall be extended for such period as may be agreed upon in writing between the taxpayer and the commissioner prior to the expiration of such period or any extension thereof.

(7) In an action for a refund pursuant to paragraph (4) of this subsection, all questions of law decided by a court or the Georgia Tax Court, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the “Georgia Administrative Procedure Act.”

(d) In the event any taxpayer’s claim for refund is approved by the commissioner or the commissioner’s delegate and the taxpayer has not paid other state taxes which have become due, the commissioner or department may offset any existing liabilities against the refund. Once the offset authorized by this subsection occurs, the refund shall be deemed granted and the amount of the offset shall be considered for all purposes as a payment toward the particular tax liabilities at issue. Any excess refund amount after any offsets have been applied shall be refunded to the taxpayer at the same time the offset is taken.

(e) This Code section shall not apply to taxes paid for alcoholic beverages pursuant to Title 3.

(f) For purposes of all claims for refund of sales and use taxes erroneously or illegally assessed and collected, the term “taxpayer,” as defined under Code Section 48-2-35.1, shall apply. Such claim for refund shall contain the total refund claimed and the allocation of the local sales and use tax by the political subdivision.

(g) Any taxpayer required to pay taxes electronically in accordance with paragraph (2.1) of subsection (f) of Code Section 48-2-32 shall also file any claims for refund electronically. The department shall make claim for refund forms consistent with this subsection electronically available.

(h)(1) As used in this subsection, the term:

(A) “Political subdivision designee” means the chief officer or officers designated by the political subdivision to receive information about a refund claim of local significance pursuant to this subsection. Each political subdivision shall certify to the commissioner that any such designee is so authorized on a form and in a manner prescribed by the department.

(B) “Refund claim of local significance” means a taxpayer’s claim for refund of sales and use taxes erroneously or illegally assessed and collected or the department’s discovery of any overpayment of such taxes, if such claim for refund or overpayment is for an amount equal to or greater than 10 percent of the total yearly average of aggregate sales and use tax distributions to any single political subdivision based on the average of the three most recent calendar years.

(2)(A) Within 30 business days following the department’s receipt of a refund claim of local significance, the department shall notify each affected political subdivision’s political subdivision designee that a refund claim of local significance to the political subdivision has been received and shall furnish the taxpayer with a copy of such notification. Such notification shall include the date the refund claim of local significance was filed, the amount in the claim for refund for which the political subdivision itself would be responsible if the request is granted, and a copy of the confidentiality provisions in Code Section 48-2-15 and this Code section.

(B) After the department has completed an audit of the claim for refund and determined a final refund amount, the department shall supplement the above notice by transmitting to the political subdivision designee the final refund amount for which the political subdivision is responsible.

(C)(i) With respect to a final refund amount due to a taxpayer that made an overpayment of taxes pursuant to a direct pay

permit issued in accordance with Code Section 48-8-49.1, in lieu of a single payment of the final refund amount to the taxpayer, an affected political subdivision may elect for the final refund amount, including applicable interest, to be repaid by the department to the taxpayer over a time period less than or equal to the total duration of the periods subject to the claim for refund. Any such election must be made by the political subdivision, in a manner prescribed by the department, within 30 days of the date the department notifies the political subdivision of the final refund amount for which the political subdivision is responsible.

(ii) When an election is made pursuant to division (i) of this subparagraph, the department shall make payment of the total final refund amount, which shall include amounts for local sales and use taxes, to the taxpayer in monthly installments due on or before the fifteenth day of each calendar month during the repayment period. Interest shall accrue on the unpaid balance during such repayment period pursuant to subsection (a) of this Code section.

(iii) The provisions of this subparagraph shall only apply to refund claims of local significance and resulting final refund amounts due to a taxpayer that made an overpayment of local sales and use taxes pursuant to a direct pay permit issued in accordance with Code Section 48-8-49.1.

(3) Any information supplied to a political subdivision designee pursuant to this subsection shall retain, in the hands of the local official, its privileged and confidential nature to the same extent and under the same conditions as such information is privileged and confidential in the hands of the commissioner, pursuant to Code Section 48-2-15. It shall be the responsibility of the political subdivision designee, and not the department, to protect privileged and confidential information received under this subsection. Any person who divulges any tax information obtained under this subsection shall be subject to the same civil and criminal penalties as provided for divulgence of tax information by employees of the department. Though privileged and confidential information shall not be disclosed, the political subdivision designee may make reasonable budgetary recommendations to elected officials, city managers, and tax officials in political subdivisions based on the confidential information furnished. The department shall not be subject to any criminal or civil liability for the unauthorized divulgence of privileged and confidential information by a political subdivision designee. Notwithstanding the foregoing, in the event all or any portion of the refund claim of local significance is for a tax levied under Part 1 of Article 3 of Chapter 8 of this title, the affected

county shall not be in violation of this confidential provision if it notifies all municipal political subdivision designees in the county that such notification has been received from the department.

(4) The commissioner, by rule or regulation, shall establish guidelines for identifying and producing documents to the Department of Audits and Accounts for review relating to the handling of refund claims of local significance. In the event of such review, the Department of Audits and Accounts shall assess whether the department followed proper procedures and used appropriate methodology to reach its final determination on a refund claim of local significance.

(5) Any refund claims of local significance pending with the department for two years after the claim for refund was filed shall be automatically transferred to the Georgia Tax Court as a declaratory judgment of the commissioner requesting a show cause proceeding pursuant to Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025.”

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 34; Ga. L. 1945, p. 272, § 1; Ga. L. 1955, p. 455, § 1; Ga. L. 1971, p. 378, § 1; Ga. L. 1973, p. 507, § 1; Ga. L. 1975, p. 156, §§ 7, 8; Code 1933, § 91A-245, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 11; Ga. L. 1979, p. 1078, §§ 1, 2; Ga. L. 1992, p. 1458, § 4; Ga. L. 2000, p. 777, § 1; Ga. L. 2003, p. 355, §§ 1, 2; Ga. L. 2003, p. 429, § 1; Ga. L. 2005, p. 159, § 5/HB 488; Ga. L. 2006, p. 72, § 48/SB 465; Ga. L. 2009, p. 816, § 3/HB 485; Ga. L. 2012, p. 318, § 2/HB 100; Ga. L. 2016, p. 574, § 2/HB 960; Ga. L. 2020, p. 184, § 1-2/HB 846; Ga. L. 2021, p. 120, § 2/SB 185; Ga. L. 2025, p. 738, § 1-1/SB 141, effective July 1, 2025; Ga. L. 2024, p. 888, § 3-4/HB 1267, effective July 1, 2026; Ga. L. 2025, p. 738, § 1-1/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-2-35 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50” throughout para-

graph (c)(4); substituted “Georgia Tax Court” for “Georgia Tax Tribunal” in paragraph (c)(7); and, in paragraph (h)(5), substituted “Georgia Tax Court” for “Georgia Tax Tribunal” and substituted “Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025.’” for “Code Section 50-13A-19.1.” at the end.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in paragraph (c)(2) and in division (c)(6)(A)(ii), and substituted “45 day” for “30 day” twice in paragraph (c)(2).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was

approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

48-2-35.1. (Effective until July 1, 2026.) Refund of sales and use taxes; expedited refunds; frivolous claims; refunds for taxes paid to dealers.

(a)(1) If a certificate or exemption determination letter issued by the commissioner certifying that the purchaser is entitled to purchase tangible personal property or taxable services without the payment of sales and use tax has not been obtained and used prior to purchasing such tangible personal property or taxable services, a refund of sales and use taxes shall be made to such purchaser without interest.

(2) For refunds of overpayments of state and local sales and use taxes made pursuant to a direct payment permit issued in accordance with Code Section 48-8-49.1, interest shall be paid on the overpaid amount of the taxes or fees pursuant to subsection (a) of Code Section 48-2-35, and subject to the provisions of Code Section 50-13A-19.1; provided, however, that interest shall begin to accrue on the overpaid amount of taxes or fees from the date an amended return or refund claim claiming a refund is filed.

(b) Any taxpayer who wishes to expedite the payment of a sales and use tax claim for refund may apply to the commissioner for such expedited refund; and as part of such application the taxpayer shall file a bond that is satisfactory to the commissioner as security for the repayment of such refund and any applicable tax, interest, penalties, fees, or costs in the event that the commissioner determines within the applicable statute of limitations that all or a portion of such refund was paid in error. The commissioner shall issue the refund within 30 days of the date of the posting of the approved bond. Any assessment of tax, interest, penalties, fees, or costs related to the payment of such refund claim shall be made within three years after the date that such refund was paid by the commissioner.

(c)(1) As used in this subsection, the term:

(A) “Disregard” means any careless, reckless, or intentional disregard.

(B) “Excessive amount” means that portion of the claim for refund that exceeds the amount that is eligible for refund and for which there is no reasonable basis.

(C) “Frivolously filed” means a sales and use tax claim for refund in which the amount claimed exceeds the amount eligible for refund by at least 50 percent.

(D) “Negligence” includes any failure to make a reasonable attempt to comply with the provisions of this title.

(E) “Reasonable basis” means a position that is reasonably based on one or more of the following authorities: applicable provisions of this title and other statutory provisions; proposed and adopted regulations construing such statutes; court cases; official opinions of the Attorney General; and letter rulings, policy statements, informational bulletins, and other administrative pronouncements published by the commissioner. Notwithstanding the preceding list of authorities, an authority shall not continue to be an authority to the extent it is overruled or modified, implicitly or explicitly, by a body with the power to overrule or modify the earlier authority.

(2) Any taxpayer who frivolously files a sales and use tax claim for refund shall be subject to a penalty of 20 percent of the excessive amount. No penalty shall be assessed pursuant to this subsection against any portion of an excessive amount for which a refund is claimed in good faith and the filing of which was not due to negligence or disregard of the law. The determination of whether a taxpayer acted in good faith shall be made on a case-by-case basis, taking into account all pertinent facts and circumstances. Generally, the most important factor in such determination is the extent of the taxpayer’s effort to assess the taxpayer’s proper tax liability. Circumstances that may indicate good faith shall include an honest misunderstanding of fact or law that is reasonable in light of all the facts and circumstances, including the experience, knowledge, and education of the taxpayer. An isolated computational or transcriptional error generally is not inconsistent with good faith.

(3) In addition to the penalty imposed under paragraph (2) of this subsection, when all or part of the excessive amount of the taxpayer’s claim for refund is based on a position which is knowingly and willfully advanced in bad faith and is patently improper, such taxpayer shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000.00.

(d) Except as provided for in this subsection, for the purposes of all claims for refund of sales and use taxes erroneously or illegally assessed and collected, the term “taxpayer” as used in Code Section 48-2-35 shall mean a dealer as defined in Code Section 48-8-2 that collected and remitted erroneous or illegal sales and use taxes to the commissioner. A person that has erroneously or illegally paid sales taxes to a dealer that collected and remitted such taxes to the commissioner may file a claim for refund either initially with the commissioner or, alternatively, elect to seek a refund from the dealer, by submitting a written request for refund to the dealer, and file a claim for refund with the commissioner

after being unable to obtain a refund from such dealer. Such person shall also be considered a taxpayer for purposes of filing a claim for refund with the commissioner under Code Section 48-2-35, but only if such person:

(1) When filing a refund claim initially with the commissioner, provides the department with a notarized form prescribed by the commissioner and executed by the dealer affirming that the dealer:

(A) Has not claimed or will not claim a refund of the same tax included in the person's request for refund;

(B) Will provide to the person any information or documentation in the dealer's possession needed for submission to the department to support or prove the claim for refund;

(C) Has remitted to the state the taxes being sought for refund; and

(D) Has not taken or will not take a credit for taxes being sought for refund; or

(2)(A) When filing a refund claim with the commissioner after being unable to obtain a refund from such dealer, such person provides a letter or other information as may be requested by the commissioner that either:

(i) The dealer refused or was unable to refund the erroneously or illegally assessed and collected taxes; or

(ii) The dealer did not act upon the person's written request for refund of the erroneously or illegally assessed and collected taxes within 90 days from the date of such request for refund.

(B) Upon acceptance of such letter or information by the commissioner, the dealer shall be deemed to have assigned all rights to the refund to such person.

History.

Code 1981, § 48-2-35.1, enacted by Ga. L. 2004, p. 630, § 1; Ga. L. 2009, p. 813, § 1/HB 441; Ga. L. 2009, p. 816, § 4/HB 485; Ga. L. 2013, p. 677, § 1/SB 137; Ga. L. 2020, p. 184, § 1-3/HB 846.

Delayed effective date.

Code Section 48-2-35.1 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-2-35.1. (Effective July 1, 2026.) Refund of sales and use taxes; expedited refunds; frivolous claims; refunds for taxes paid to dealers.

(a)(1) If a certificate or exemption determination letter issued by the commissioner certifying that the purchaser is entitled to purchase tangible personal property or taxable services without the payment of

sales and use tax has not been obtained and used prior to purchasing such tangible personal property or taxable services, a refund of sales and use taxes shall be made to such purchaser without interest.

(2) For refunds of overpayments of state and local sales and use taxes made pursuant to a direct payment permit issued in accordance with Code Section 48-8-49.1, interest shall be paid on the overpaid amount of the taxes or fees pursuant to subsection (a) of Code Section 48-2-35, and subject to the provisions of Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025”; provided, however, that interest shall begin to accrue on the overpaid amount of taxes or fees from the date an amended return or refund claim claiming a refund is filed.

(b) Any taxpayer who wishes to expedite the payment of a sales and use tax claim for refund may apply to the commissioner for such expedited refund; and as part of such application the taxpayer shall file a bond that is satisfactory to the commissioner as security for the repayment of such refund and any applicable tax, interest, penalties, fees, or costs in the event that the commissioner determines within the applicable statute of limitations that all or a portion of such refund was paid in error. The commissioner shall issue the refund within 30 days of the date of the posting of the approved bond. Any assessment of tax, interest, penalties, fees, or costs related to the payment of such refund claim shall be made within three years after the date that such refund was paid by the commissioner.

(c)(1) As used in this subsection, the term:

(A) “Disregard” means any careless, reckless, or intentional disregard.

(B) “Excessive amount” means that portion of the claim for refund that exceeds the amount that is eligible for refund and for which there is no reasonable basis.

(C) “Frivolously filed” means a sales and use tax claim for refund in which the amount claimed exceeds the amount eligible for refund by at least 50 percent.

(D) “Negligence” includes any failure to make a reasonable attempt to comply with the provisions of this title.

(E) “Reasonable basis” means a position that is reasonably based on one or more of the following authorities: applicable provisions of this title and other statutory provisions; proposed and adopted regulations construing such statutes; court cases; official opinions of the Attorney General; and letter rulings, policy statements, informational bulletins, and other administrative pronouncements published by the commissioner. Notwithstanding the preceding list of authorities, an authority shall not continue to be

an authority to the extent it is overruled or modified, implicitly or explicitly, by a body with the power to overrule or modify the earlier authority.

(2) Any taxpayer who frivolously files a sales and use tax claim for refund shall be subject to a penalty of 20 percent of the excessive amount. No penalty shall be assessed pursuant to this subsection against any portion of an excessive amount for which a refund is claimed in good faith and the filing of which was not due to negligence or disregard of the law. The determination of whether a taxpayer acted in good faith shall be made on a case-by-case basis, taking into account all pertinent facts and circumstances. Generally, the most important factor in such determination is the extent of the taxpayer's effort to assess the taxpayer's proper tax liability. Circumstances that may indicate good faith shall include an honest misunderstanding of fact or law that is reasonable in light of all the facts and circumstances, including the experience, knowledge, and education of the taxpayer. An isolated computational or transcriptional error generally is not inconsistent with good faith.

(3) In addition to the penalty imposed under paragraph (2) of this subsection, when all or part of the excessive amount of the taxpayer's claim for refund is based on a position which is knowingly and willfully advanced in bad faith and is patently improper, such taxpayer shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than \$1,000.00.

(d) Except as provided for in this subsection, for the purposes of all claims for refund of sales and use taxes erroneously or illegally assessed and collected, the term "taxpayer" as used in Code Section 48-2-35 shall mean a dealer as defined in Code Section 48-8-2 that collected and remitted erroneous or illegal sales and use taxes to the commissioner. A person that has erroneously or illegally paid sales taxes to a dealer that collected and remitted such taxes to the commissioner may file a claim for refund either initially with the commissioner or, alternatively, elect to seek a refund from the dealer, by submitting a written request for refund to the dealer, and file a claim for refund with the commissioner after being unable to obtain a refund from such dealer. Such person shall also be considered a taxpayer for purposes of filing a claim for refund with the commissioner under Code Section 48-2-35, but only if such person:

(1) When filing a refund claim initially with the commissioner, provides the department with a notarized form prescribed by the commissioner and executed by the dealer affirming that the dealer:

(A) Has not claimed or will not claim a refund of the same tax included in the person's request for refund;

(B) Will provide to the person any information or documentation in the dealer's possession needed for submission to the department to support or prove the claim for refund;

(C) Has remitted to the state the taxes being sought for refund; and

(D) Has not taken or will not take a credit for taxes being sought for refund; or

(2)(A) When filing a refund claim with the commissioner after being unable to obtain a refund from such dealer, such person provides a letter or other information as may be requested by the commissioner that either:

(i) The dealer refused or was unable to refund the erroneously or illegally assessed and collected taxes; or

(ii) The dealer did not act upon the person's written request for refund of the erroneously or illegally assessed and collected taxes within 90 days from the date of such request for refund.

(B) Upon acceptance of such letter or information by the commissioner, the dealer shall be deemed to have assigned all rights to the refund to such person.

History.

Code 1981, § 48-2-35.1, enacted by Ga. L. 2004, p. 630, § 1; Ga. L. 2009, p. 813, § 1/HB 441; Ga. L. 2009, p. 816, § 4/HB 485; Ga. L. 2013, p. 677, § 1/SB 137; Ga. L. 2020, p. 184, § 1-3/HB 846; Ga. L. 2024, p. 888, § 3-5/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-2-35.1 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted "Chapter 5B of Title 15, the 'Georgia Tax Court Act of 2025'" for "Code Section 50-13A-19.1" in the middle of paragraph (a)(2).

Editor's notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267,

not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

48-2-36. (Effective until July 1, 2026.) Extension of time for returns.

(a) The commissioner may grant, upon written request, a reasonable extension of time for filing returns, declarations, or other documents

required under state revenue laws whenever, in the reasonable exercise of such commissioner's judgment, a good cause for the extension exists. The commissioner shall keep a record of every extension granted and the reason for the extension. No extension or extensions, except as otherwise expressly provided by law, shall aggregate more than six months, nor shall any extension of time for filing returns, except as otherwise expressly provided by law, operate to delay the payment of a tax unless a bond satisfactory to the commissioner is posted. In no event shall the commissioner extend the time of filing returns which are required to be filed with the tax receiver or tax commissioner.

(b) Notwithstanding any other provision in the laws of this state, in the case of a taxpayer determined by the commissioner to be affected by a Federally declared disaster, as such term is defined in Internal Revenue Code Section 165(i)(5), a fire with respect to which assistance is provided under Section 420 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, or a terroristic or military action, as defined in Internal Revenue Code Section 692(c)(2), the commissioner may specify a period of up to one year that may be disregarded in determining, under the laws of this state, in respect of any tax liability, fee liability, or other liability of such taxpayer:

(1) Whether any of the actions described in subsection (c) of this Code section were performed within the time prescribed therefor, determined without regard to extension under any other provision of the laws of this state for periods after the date, as determined by the commissioner, of such disaster or action;

(2) The amount of any interest, penalty, or addition to the taxes, fees, or other liability for periods after the date, as determined by the commissioner, of such disaster or action; and

(3) The amount of any refund.

(c) Actions which may be extended:

(1) Filing any return of taxes, fees, or other liability;

(2) Payment of any taxes, fees, or other liability or any installment thereof;

(3) Filing a petition with the superior court, the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50, or the Office of State Administrative Hearings as allowed under the laws of this state;

(4) Allowance of a refund of any taxes, fees, or other liability;

(5) Filing a claim for refund of any taxes, fees, or other liability;

(6) Bringing suit upon any such claim for refund;

- (7) Assessment of any taxes, fees, or other liability;
- (8) Giving or making any notice, assessment, or demand for the payment of any taxes, fees, or other liability;
- (9) Collection, by the commissioner, by tax execution, or otherwise, of the amount of any liability of any taxes, fees, or other liability;
- (10) Bringing suit by the department, or any officer on its behalf, in respect of any liability in respect of any taxes, fees, or other liability; and
- (11) Any other action required or permitted under the laws administered by the commissioner.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 27; Code 1933, § 91A-234, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2006, p. 200, § 4/HB 1310; Ga. L. 2012, p. 318, § 3/HB 100; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2022, p. 316, § 2/HB 1320.

Delayed effective date.

Code Section 48-2-36 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-2-36. (Effective July 1, 2026.) Extension of time for returns.

(a) The commissioner may grant, upon written request, a reasonable extension of time for filing returns, declarations, or other documents required under state revenue laws whenever, in the reasonable exercise of such commissioner's judgment, a good cause for the extension exists. The commissioner shall keep a record of every extension granted and the reason for the extension. No extension or extensions, except as otherwise expressly provided by law, shall aggregate more than six months, nor shall any extension of time for filing returns, except as otherwise expressly provided by law, operate to delay the payment of a tax unless a bond satisfactory to the commissioner is posted. In no event shall the commissioner extend the time of filing returns which are required to be filed with the tax receiver or tax commissioner.

(b) Notwithstanding any other provision in the laws of this state, in the case of a taxpayer determined by the commissioner to be affected by a Federally declared disaster, as such term is defined in Internal Revenue Code Section 165(i)(5), a fire with respect to which assistance is provided under Section 420 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, or a terroristic or military action, as defined in Internal Revenue Code Section 692(c)(2), the commissioner may specify a period of up to one year that may be disregarded in determining, under the laws of this state, in respect of any tax liability, fee liability, or other liability of such taxpayer:

- (1) Whether any of the actions described in subsection (c) of this Code section were performed within the time prescribed therefor,

determined without regard to extension under any other provision of the laws of this state for periods after the date, as determined by the commissioner, of such disaster or action;

(2) The amount of any interest, penalty, or addition to the taxes, fees, or other liability for periods after the date, as determined by the commissioner, of such disaster or action; and

(3) The amount of any refund.

(c) Actions which may be extended:

(1) Filing any return of taxes, fees, or other liability;

(2) Payment of any taxes, fees, or other liability or any installment thereof;

(3) Filing a petition with the superior court, the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or the Office of State Administrative Hearings as allowed under the laws of this state;

(4) Allowance of a refund of any taxes, fees, or other liability;

(5) Filing a claim for refund of any taxes, fees, or other liability;

(6) Bringing suit upon any such claim for refund;

(7) Assessment of any taxes, fees, or other liability;

(8) Giving or making any notice, assessment, or demand for the payment of any taxes, fees, or other liability;

(9) Collection, by the commissioner, by tax execution, or otherwise, of the amount of any liability of any taxes, fees, or other liability;

(10) Bringing suit by the department, or any officer on its behalf, in respect of any liability in respect of any taxes, fees, or other liability; and

(11) Any other action required or permitted under the laws administered by the commissioner.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 27; Code 1933, § 91A-234, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2006, p. 200, § 4/HB 1310; Ga. L. 2012, p. 318, § 3/HB 100; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2022, p. 316, § 2/HB 1320; Ga. L. 2024, p. 888, § 3-6/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-2-36 is set out twice in this Code. This version is effective July 1,

2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50,” in paragraph (c)(3).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267,

not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a

resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

48-2-38. Due date; interest on deferred taxes.

(a) Except as otherwise expressly provided by law, all state taxes and licenses except ad valorem and income taxes shall be due and payable either with the return or within 45 days after notice, as the case may be.

(b) When the collection of any tax specified in subsection (a) of this Code section is deferred under any law and unless a higher rate of interest or penalty is fixed by law, interest at the rate specified in Code Section 48-2-40 shall be collected thereon from the due date until the date of payment.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 28; Code 1933, § 91A-235, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 10, § 2; Ga. L. 2025, p. 738, § 1-2/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in subsection (a).

48-2-45. Service of notice of assessment.

(a)(1) In all cases in which the commissioner is required by law to provide an opportunity to appeal, the assessment of a tax or license fee shall become final if no written appeal is filed by the taxpayer with the commissioner within 45 days of the date of the notice of assessment.

(2) For the purposes of this subsection, the notice shall be deemed to have been given if written notice is sent by registered or certified or first-class mail or by statutory overnight delivery and addressed to the taxpayer at his or her last known address, as shown on the records of the department.

(b) A notice of assessment by the commissioner or his or her delegate of any tax or license fee shall be sufficiently served upon the person assessed if it is sent by registered or certified or first-class mail or by statutory overnight delivery to the person at his or her address as shown on the records of the department.

(c) If no return receipt is on file or if notice is returned, the notice

shall be by personal service; except that, if the notice mailed by registered, certified, or first-class mail or statutory overnight delivery, as provided in this Code section, is returned as “refused” or “unclaimed,” the notice shall be sufficiently served.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 29; Ga. L. 1961, p. 435, § 1; Code 1933, § 91A-240, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1981, p. 1857, § 6; Ga. L. 1981, p. 1903, § 2; Ga. L. 1983, p. 1834, § 2; Ga. L. 1989, p. 1400, § 1; Ga. L. 1993, p. 961,

§ 1; Ga. L. 2000, p. 1589, § 13; Ga. L. 2025, p. 738, § 1-3/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in paragraph (a)(1).

48-2-46. Procedures for protests.

Any taxpayer may contest any proposed assessment or license fee made or determined by the commissioner by filing with the commissioner a written protest at any time within 45 days from the date of notice of the proposed assessment or license fee or within such other time limit as may be specified within the notice of proposed assessment or license fee, if a different time limit is specified. All protests shall be prepared in the form and contain such information as the commissioner shall reasonably require and shall include a summary statement of the grounds upon which the taxpayer relies and his or her reasons for disputing the finding of the commissioner. The filing of a written protest, a petition for redetermination of a deficiency, or a written request by the taxpayer for additional time for filing such a petition shall toll the period of limitations for making an assessment until the petition is denied by the commissioner or the request is withdrawn in writing by the taxpayer. In the event the taxpayer desires a conference or hearing, the fact of such desire must be set out in the protest. The commissioner shall grant a conference before his or her officers or agents as he or she may designate at a time he or she shall specify and shall make such reasonable rules governing the conduct of conferences as he or she may deem proper. The discretion given in this Code section to the commissioner shall be reasonably exercised on all occasions.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 30; Code 1933, § 91A-241, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1981, p. 1857, § 7; Ga. L. 1993, p. 961, § 2; Ga. L. 2025, p. 738, § 1-4/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30

days” in the first sentence, inserted “or her” in the second and fifth sentences, and inserted “or she” three times in the fifth sentence.

48-2-50. (Effective until July 1, 2026.) Review of assessments; certifications.

(a) The commissioner's assessments shall not be reviewed except by the procedure provided in this chapter or Chapter 13A of Title 50. No trial court shall have jurisdiction of proceedings to question the assessments, except as provided in this chapter or Chapter 13A of Title 50.

(b) When the commissioner is required by law to certify to any county or municipal government of this state all or any part of an assessment or tax against any taxpayer and the taxpayer disputes the correctness of the assessment or tax as determined by the commissioner, the commissioner is directed to certify to the county and municipal government the value of the property of the taxpayer or the tax admitted by him in his return to be due, or both such value and such tax due. After a final determination of the balance of the assessment or tax in dispute, the commissioner shall make a supplemental certification to the county and municipal government of the amount of the balance of the assessment or tax as finally determined. It shall be the duty of the taxpayer to pay as required by law any taxes assessed by the state, county, or municipal governments, both upon the original value as shown in his return and upon the supplemental value determined as provided in this chapter.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 44; Ga. L. 1943, p. 204, § 2; Code 1933, § 91A-254, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2012, p. 318, § 4/HB 100.

Delayed effective date.

Code Section 48-2-50 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-2-50. (Effective July 1, 2026.) Review of assessments; certifications.

(a) The commissioner's assessments shall not be reviewed except by the procedure provided in this chapter or Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025." No trial court shall have jurisdiction of proceedings to question the assessments, except as provided in this chapter or Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025."

(b) When the commissioner is required by law to certify to any county or municipal government of this state all or any part of an assessment or tax against any taxpayer and the taxpayer disputes the correctness of the assessment or tax as determined by the commissioner, the commissioner is directed to certify to the county and municipal government the value of the property of the taxpayer or the tax admitted by him in his return to be due, or both such value and such tax due. After a final determination of the balance of the assessment or tax in dispute,

the commissioner shall make a supplemental certification to the county and municipal government of the amount of the balance of the assessment or tax as finally determined. It shall be the duty of the taxpayer to pay as required by law any taxes assessed by the state, county, or municipal governments, both upon the original value as shown in his return and upon the supplemental value determined as provided in this chapter.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 44; Ga. L. 1943, p. 204, § 2; Code 1933, § 91A-254, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2012, p. 318, § 4/HB 100; Ga. L. 2024, p. 888, § 3-7/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-2-50 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025.’” for “Chapter 13A of Title 50.” at the end of the first and second sentences.

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly,

provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

48-2-54. Action by commissioner to collect unpaid tax.

In the event any taxpayer fails to pay any tax due, the commissioner shall notify the taxpayer and his or her surety or sureties by mailing a letter to their post office addresses last known to the commissioner. If, after 45 days of mailing the notice, the amount due remains unpaid, the commissioner shall bring an action to collect the amount due, including, but not limited to, penalties, interest, and costs. It shall not be necessary to make the defaulting taxpayer a party to any action that may be brought against his or her surety or sureties.

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 40; Code 1933, § 91A-249, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2025, p. 738, § 1-5/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, inserted “or her” in the first and last sentences; and substituted “45 days” for “30 days” in the second sentence.

48-2-56. Liens for taxes; priority.

(a) Except as otherwise provided in this Code section, liens for all taxes due the state or any county or municipality in the state shall arise as of the time the taxes become due and unpaid and all tax liens shall

cover all property in which the taxpayer has any interest from the date the lien arises until such taxes are paid.

(b) Except as otherwise provided in this Code section, liens for taxes are superior to all other liens and shall be paid before any other debt, lien, or claim of any kind. Liens for taxes shall rank among themselves as follows:

- (1) Taxes due the state;
- (2) Taxes due counties of the state;
- (3) Taxes due school and other special tax districts of the state; and
- (4) Taxes due municipal corporations of the state.

(c) The lien for taxes imposed by Article 1 of Chapter 9 of this title, relating to motor fuel taxes, shall not have priority as against:

- (1) Any bona fide mortgagee, holder, or transferee of a deed to secure debt; or
- (2) Any pledgee, judgment creditor, or purchaser of or from persons liable for the tax imposed by Article 1 of Chapter 9 of this title

where the rights of such mortgagee, holder, or transferee of a deed to secure debt, pledgee, judgment creditor, or purchaser have attached prior to the time the lien has been filed by the commissioner in the office of the clerk of superior court of the county in which the principal place of business is located.

(d)(1) Liens for any ad valorem taxes shall cover the property of taxpayers liable to tax from the time fixed by law for valuation of the property in each year until such taxes are paid and shall cover the property of tax collectors or tax commissioners and their sureties from the time of giving bond until all the taxes for which they are responsible are paid.

(2) The lien for any ad valorem tax shall not be superior to the title and operation of a security deed when the tax represents an assessment upon property of the taxpayer other than property specifically covered by the title and operation of the security deed.

(3) When real property located within this state is transferred between the date on which any ad valorem tax lien on the property vests and the date on which the tax evidenced by the tax lien becomes due and payable, the ad valorem tax lien on the transferred property shall not extend to cover any other real property of the transferor.

(e) The lien for taxes imposed by the provisions of Article 2 of Chapter 7 of this title, relating to certain income taxes, shall:

- (1) Arise and attach to all property of the taxpayer as of the time a tax execution for these taxes is filed with the clerk of superior court

of the county of the last known address of the taxpayer appearing on the records of the department at the time the state tax execution is filed; and

(2) Not be superior to the lien of a prior recorded instrument securing a bona fide debt.

Before the lien provided for in this subsection shall attach to real property, an execution shall be filed with the clerk of superior court in the county where the real property is located.

(f) The lien for taxes imposed by the provisions of Article 5 of Chapter 7 of this title, relating to withholding taxes, shall:

(1) Arise and attach to all property of the defaulting employer or other person required to deduct and withhold on the date of the assessment of the taxes by operation of law or by action of the commissioner;

(2) Not be superior to the lien of a prior recorded instrument securing a bona fide debt; and

(3) Not attach to the interest of a subsequent bona fide purchaser nor be superior to the lien of a lender for value recorded prior to the time the execution for the tax has been filed in the office of the clerk of superior court of the county of the last known address of the taxpayer appearing on the records of the department at the time the state tax execution is filed.

Before the lien provided for in this subsection shall attach to real property, an execution shall be filed with the clerk of superior court in the county where the real property is located.

(g)(1) The lien of a specific or occupation tax shall not be superior to the title and operation of a security deed recorded prior to the time the execution for the tax has been filed in the office of the clerk of superior court of the county of the last known address of the taxpayer appearing on the records of the department at the time the state tax execution is filed.

(2) As used in this subsection, the term “specific or occupation tax” means all state, county, and municipal taxes and all state licenses and fees except:

(A) The taxes imposed by Article 1 of Chapter 9 of this title;

(B) Ad valorem taxes;

(C) The taxes imposed by Article 2 of Chapter 7 of this title; and

(D) The taxes imposed by Article 5 of Chapter 7 of this title.

The term includes, but is not limited to, sales and use taxes, corporate net worth taxes, estate taxes, real estate transfer taxes, taxes on

financial institutions, alcohol and tobacco taxes, road taxes on motor carriers, excise taxes, license fees, tax liabilities of corporate officers and business successors, and tax collections of a person who is a dealer under Chapter 8 of this title relating to sales and use taxation.

(h) Liens for taxes existing prior to July 1, 1983, shall not be changed by this Code section. On and after July 1, 1983, this Code section shall govern the time of creation of all tax liens and the priority of all tax liens.

(i) All executions, liens, releases, cancellations, or other related documents issued by the department to be filed with a superior court clerk shall be presented and filed electronically pursuant to Code Section 48-3-42 and the appropriate filing fees shall be paid by the department as provided in subsection (f) of Code Section 15-6-77.

History.

Ga. L. 1873, p. 42, § 2; Code 1873, § 1973; Code 1882, § 1973; Civil Code 1895, § 2791; Civil Code 1910, § 3333; Code 1933, § 92-5708; Ga. L. 1937-38, Ex. Sess., p. 77, § 42; Ga. L. 1937-38, Ex. Sess., p. 156, § 10; Ga. L. 1953, Nov.-Dec. Sess., p. 168, §§ 2, 3; Ga. L. 1968, p. 360, § 15; Ga. L. 1978, p. 1778, § 1; Code 1933,

§ 91A-252, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 13; Ga. L. 1983, p. 1834, § 4; Ga. L. 1984, p. 22, § 48; Ga. L. 1988, p. 13, § 48; Ga. L. 1993, p. 768, § 1; Ga. L. 2017, p. 723, § 2/HB 337; Ga. L. 2018, p. 1, § 1/HB 661.

Editor's notes.

This Code section is set out in the supplement to correct a formatting issue.

48-2-59. (Effective until July 1, 2026.) Appeals; payment of taxes admittedly owed; bond; costs.

(a) Except with respect to claims for refunds, either party may appeal from any order, ruling, or finding of the commissioner to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or the superior court of the county of the residence of the taxpayer, except that:

(1) If the taxpayer is a public utility or nonresident, the appeal of either party shall be to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or the superior court of the county in which is located the taxpayer's principal place of doing business or in which the taxpayer's chief or highest corporate officer residing in this state maintains such officer's office; or

(2) If the taxpayer is a nonresident individual or a foreign corporation having no place of doing business and no officer or employee residing and maintaining such officer's office in this state, the taxpayer shall have the right to appeal to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or the Superior Court of Fulton County or to the superior court of the county in which the commissioner in office at the time the action is filed resides.

(b) The taxpayer shall commence an appeal by filing a petition with

the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 or the superior court within 45 days from the date of decision by the commissioner or at any time after the department records a state tax execution pursuant to Code Section 48-3-42.

(c) Before the superior court shall have jurisdiction to entertain an appeal filed by any aggrieved taxpayer, the taxpayer shall file with the clerk of the superior court a written statement whereby the taxpayer agrees to pay on the date or dates the taxes become due all taxes for which the taxpayer has admitted liability. Additionally, the taxpayer shall file with the clerk of the superior court within 45 days from the date of decision by the commissioner, except when the value of the appellant's title or interest in real property owned in this state is in excess of the amount of the tax in dispute, a surety bond or other security in an amount satisfactory to the clerk, conditioned to pay any tax over and above that for which the taxpayer has admitted liability and which is found to be due by a final judgment of the court, together with interest and costs. It shall be ground for dismissal of the appeal if the taxpayer fails to pay all taxes admittedly owed upon the due date or dates as provided by law. This subsection shall not apply to appeals filed with the Georgia Tax Tribunal as provided in Chapter 13A of Title 50.

(d)(1) If the final judgment of the court places upon the taxpayer any tax liability which has not already been paid and if the tax or any part of the tax has:

(A) Not become due on the date of the final judgment of the court, then the taxpayer shall pay the amount of the unpaid tax liability on the due date or dates as provided by law; or

(B) Already become due at the time of final judgment of the court, the taxpayer shall immediately pay the tax or as much of the tax as has already become due, with interest.

(2) In the event the final judgment of the court is adverse to the taxpayer, the taxpayer shall pay the court costs regardless of whether the tax or any part of the tax has or has not become due at the time of the final judgment of the court.

(3) This subsection shall not apply to appeals filed with the Georgia Tax Tribunal as provided in Chapter 13A of Title 50.

(e) In an action pursuant to subsection (a) of this Code section, all questions of law decided by a court or the Georgia Tax Tribunal, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules

promulgated pursuant to Chapter 13 of Title 50, the “Georgia Administrative Procedure Act.”

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 45; Ga. L. 1943, p. 204, § 3; Code 1933, § 91A-255, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 15; Ga. L. 1991, p. 716, § 1; Ga. L. 2012, p. 318, § 5/HB 100; Ga. L. 2017, p. 723, § 3/HB 337; Ga. L. 2021, p. 120, § 3/SB 185; Ga. L. 2025, p. 738, § 1-6/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-2-59 is set out twice in this Code. This version is effective until

July 1, 2026. For version effective July 1, 2026, see the following version.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in subsection (b) and in the second sentence of subsection (c).

48-2-59. (Effective July 1, 2026.) Appeals; payment of taxes admittedly owed; bond; costs.

(a) Except with respect to claims for refunds, either party may appeal from any order, ruling, or finding of the commissioner to the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or the superior court of the county of the residence of the taxpayer, except that:

(1) If the taxpayer is a public utility or nonresident, the appeal of either party shall be to the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or the superior court of the county in which is located the taxpayer’s principal place of doing business or in which the taxpayer’s chief or highest corporate officer residing in this state maintains such officer’s office; or

(2) If the taxpayer is a nonresident individual or a foreign corporation having no place of doing business and no officer or employee residing and maintaining such officer’s office in this state, the taxpayer shall have the right to appeal to the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or the Superior Court of Fulton County or to the superior court of the county in which the commissioner in office at the time the action is filed resides.

(b) The taxpayer shall commence an appeal by filing a petition with the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” or the superior court within 45 days from the date of decision by the commissioner or at any time after the department records a state tax execution pursuant to Code Section 48-3-42.

(c) Before the superior court shall have jurisdiction to entertain an appeal filed by any aggrieved taxpayer, the taxpayer shall file with the

clerk of the superior court a written statement whereby the taxpayer agrees to pay on the date or dates the taxes become due all taxes for which the taxpayer has admitted liability. Additionally, the taxpayer shall file with the clerk of the superior court within 45 days from the date of decision by the commissioner, except when the value of the appellant's title or interest in real property owned in this state is in excess of the amount of the tax in dispute, a surety bond or other security in an amount satisfactory to the clerk, conditioned to pay any tax over and above that for which the taxpayer has admitted liability and which is found to be due by a final judgment of the court, together with interest and costs. It shall be ground for dismissal of the appeal if the taxpayer fails to pay all taxes admittedly owed upon the due date or dates as provided by law. This subsection shall not apply to appeals filed with the Georgia Tax Court as provided in Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025."

(d)(1) If the final judgment of the court places upon the taxpayer any tax liability which has not already been paid and if the tax or any part of the tax has:

(A) Not become due on the date of the final judgment of the court, then the taxpayer shall pay the amount of the unpaid tax liability on the due date or dates as provided by law; or

(B) Already become due at the time of final judgment of the court, the taxpayer shall immediately pay the tax or as much of the tax as has already become due, with interest.

(2) In the event the final judgment of the court is adverse to the taxpayer, the taxpayer shall pay the court costs regardless of whether the tax or any part of the tax has or has not become due at the time of the final judgment of the court.

(3) This subsection shall not apply to appeals filed with the Georgia Tax Court as provided in Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025."

(e) In an action pursuant to subsection (a) of this Code section, all questions of law decided by a court or the Georgia Tax Court, including interpretations of constitutional, statutory, and regulatory provisions, shall be made without any deference to any determination or interpretation, whether written or unwritten, that may have been made on the matter by the department, except such requirement shall have no effect on the judicial standard of deference accorded to rules promulgated pursuant to Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

History.

Ga. L. 1937-38, Ex. Sess., p. 77, § 45; Ga. L. 1943, p. 204, § 3; Code 1933, § 91A-255, enacted by Ga. L. 1978, p. 309,

§ 2; Ga. L. 1979, p. 5, § 15; Ga. L. 1991, p. 716, § 1; Ga. L. 2012, p. 318, § 5/HB 100; Ga. L. 2017, p. 723, § 3/HB 337; Ga. L. 2021, p. 120, § 3/SB 185; Ga. L. 2025, p. 738, § 1-6/SB 141, effective July 1, 2025; Ga. L. 2024, p. 888, § 3-8/HB 1267, effective July 1, 2026; Ga. L. 2025, p. 738, § 1-6/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-2-59 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50” throughout subsections (a) and (b); substituted “Georgia Tax Court as provided in Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Georgia Tax Tribunal as provided in Chapter 13A of Title 50” at the end of subsection (c) and at the end of paragraph (d)(3); and substituted “Georgia Tax Court” for “Georgia Tax Tribunal” near the beginning of subsection (e).

The 2025 amendment, effective July 1, 2025, substituted “45 days” for “30 days” in subsection (b) and in the second sentence of subsection (c).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

CHAPTER 5

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ARTICLE 1

GENERAL PROVISIONS

48-5-2. Definitions.

As used in this chapter, the term:

(1) "Arm's length, bona fide sale" means a transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction.

(1) "Current use value" of bona fide conservation use property means the amount a knowledgeable buyer would pay for the property with the intention of continuing the property in its existing use and in an arm's length, bona fide sale and shall be determined in accordance with the specifications and criteria provided for in subsection (b) of Code Section 48-5-269.

(2) "Current use value" of bona fide residential transitional property means the amount a knowledgeable buyer would pay for the property with the intention of continuing the property in its existing use and in an arm's length, bona fide sale. The tax assessor shall consider the following criteria, as applicable, in determining the current use value of bona fide residential transitional property:

(A) The current use of such property;

(B) Annual productivity; and

(C) Sales data of comparable real property with and for the same existing use.

(2.1) "Estimated roll-back rate" means, for any given levying or recommending authority, the current year's estimated millage rate for general maintenance and operations minus the millage equivalent of the total net assessed value added by reassessments as calculated and certified by the levying or recommending authority pursuant to Code Section 48-5-306.2.

(3) "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data are available, shall be considered in determining

the fair market value of income-producing property. If actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information.

(A) In determining the fair market value of a going business where its continued operation is reasonably anticipated, the tax assessor may value the equipment, machinery, and fixtures which are the property of the business as a whole where appropriate to reflect the accurate fair market value.

(B) The tax assessor shall apply the following criteria in determining the fair market value of real property:

(i) Existing zoning of property;

(ii) Existing use of property, including any restrictions or limitations on the use of property resulting from state or federal law or rules or regulations adopted pursuant to the authority of state or federal law;

(iii) Existing covenants or restrictions in deed dedicating the property to a particular use;

(iv) Bank sales, other financial institution owned sales, or distressed sales, or any combination thereof, of comparable real property;

(v) Decreased value of the property based on limitations and restrictions resulting from the property being in a conservation easement;

(vi) Rent limitations, higher operating costs resulting from regulatory requirements imposed on the property, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits with respect to real property which are claimed and granted pursuant to either Section 42 of the Internal Revenue Code of 1986, as amended, or Chapter 7 of this title or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that properties described in this division shall not be considered comparable real property for the assessment or appeal of assessment of properties not covered by this division;

(vii)(I) In establishing the value of any property subject to rent restrictions under the sales comparison approach, any income tax credits described in division (vi) of this subparagraph that are attributable to a property may be considered in determining the fair market value of the property, provided that the tax assessor uses comparable sales of property which, at the time of the comparable sale, had unused income tax credits that were transferred in an arm's length, bona fide sale.

(II) In establishing the value of any property subject to rent restrictions under the income approach, any income tax credits described in division (vi) of this subparagraph that are attributable to property may be considered in determining the fair market value of the property, provided that such income tax credits generate actual income to the record holder of title to the property; and

(viii) Any other existing factors provided by law or by rule and regulation of the commissioner deemed pertinent in arriving at fair market value.

(B.1) The tax assessor shall not consider any income tax credits with respect to real property which are claimed and granted pursuant to either Section 42 of the Internal Revenue Code of 1986, as amended, or Chapter 7 of this title in determining the fair market value of real property.

(B.2) In determining the fair market value of real property, the tax assessor shall not include the value of any intangible assets used by a business, wherever located, including patents, trademarks, trade names, customer agreements, and merchandising agreements.

(C) Fair market value of "rehabilitated historic property" as such term is defined in subsection (a) of Code Section 48-5-7.2 means:

(i) For the first eight years in which the property is classified as rehabilitated historic property, the value equal to the greater of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time preliminary certification on such property was received by the county board of tax assessors pursuant to subsection (c) of Code Section 48-5-7.2;

(ii) For the ninth year in which the property is classified as rehabilitated historic property, the value of the property as determined by division (i) of this subparagraph plus one-half of

the difference between such value and the current fair market value exclusive of the provisions of this subparagraph; and

(iii) For the tenth and following years, the fair market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(D) Fair market value of “landmark historic property” as such term is defined in subsection (a) of Code Section 48-5-7.3 means:

(i) For the first eight years in which the property is classified as landmark historic property, the value equal to the greater of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time certification on such property was received by the county board of tax assessors pursuant to subsection (c) of Code Section 48-5-7.3;

(ii) For the ninth year in which the property is classified as landmark historic property, the value of the property as determined by division (i) of this subparagraph plus one-half of the difference between such value and the current fair market value exclusive of the provisions of this subparagraph; and

(iii) For the tenth and following years, the fair market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(E) Timber shall be valued at its fair market value at the time of its harvest or sale in the manner specified in Code Section 48-5-7.5.

(F) Fair market value of “brownfield property” as such term is defined in subsection (a) of Code Section 48-5-7.6 means:

(i) Unless sooner disqualified pursuant to subsection (e) of Code Section 48-5-7.6, for the first ten years in which the property is classified as brownfield property, or as this period of preferential assessment may be extended pursuant to subsection (o) of Code Section 48-5-7.6, the value equal to the lesser of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time application was made to the Environmental Protection Division of the Department of Natural Resources for participation under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended; and

(ii) Unless sooner disqualified pursuant to subsection (e) of Code Section 48-5-7.6, for the eleventh and following years, or at the end of any extension of this period of preferential assessment pursuant to subsection (o) of Code Section 48-5-7.6, the fair

market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(G) Fair market value of “qualified timberland property” means the fair market value determined in accordance with Article 13 of this chapter.

(4) “Foreign merchandise in transit” means personal property of any description which has been or will be moved by waterborne commerce through any port located in this state and:

(A) Which has entered the export stream, although temporarily stored or warehoused in the county where the port of export is located; or

(B) Which was shipped from a point of origin located outside the customs territory of the United States and on which United States customs duties are paid at or through any customs district or port located in this state, although stored or warehoused in the county where the port of entry is located while in transit to a final destination.

(5) “Forest land conservation use value” of forest land conservation use property means the amount determined in accordance with the specifications and criteria provided for in Code Section 48-5-271 and Article VII, Section I, Paragraph III(f) of the Constitution.

(6) “Forest land fair market value” means the fair market value of the forest land determined in accordance with Article VII, Section I, Paragraph III(f) of the Constitution.

History.

Ga. L. 1909, p. 36, § 22; Civil Code 1910, § 1004; Code 1933, § 92-5702; Ga. L. 1968, p. 358, § 1; Ga. L. 1969, p. 980, § 2; Ga. L. 1975, p. 96, § 1; Ga. L. 1978, p. 1950, § 1; Code 1933, § 91A-1001, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 17; Ga. L. 1983, p. 716, § 1; Ga. L. 1989, p. 1585, § 1; Ga. L. 1990, p. 1122, § 1; Ga. L. 1990, p. 1869, § 1; Ga. L. 1991, p. 1903, § 2; Ga. L. 1992, p. 1008, § 1; Ga. L. 2001, p. 1098, § 1; Ga. L. 2003, p. 170, § 1; Ga. L. 2008, p. 297, § 1/HB 1211; Ga. L. 2009, p. 27, § 1/SB 55; Ga. L. 2010, p. 1104, §§ 5-1, 5-2, 5-3, 5-4/SB 346; Ga. L. 2012, p. 843, § 3/HB 1102; Ga. L. 2014, p. 672, § 1/HB 755; Ga. L. 2014, p. 820, § 1/HB 954; Ga. L. 2017, p. 55, § 1/HB 196; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2018, p. 119, §§ 1, 2/HB 85; Ga. L. 2018, p. 1112, § 48/SB 365; Ga. L. 2019, p. 651, § 1/HB 507; Ga. L. 2024, p.

20, § 1-1/HB 581, effective January 1, 2025; Ga. L. 2025, p. 4, § 1-1/HB 92, effective April 1, 2025.

Amendments.

The 2024 amendment, effective January 1, 2025, added paragraph (2.1) and deleted the former fourth sentence in paragraph (3), which read: “Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm’s length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.” See Editor’s notes for applicability.

The 2025 amendment, effective April 1, 2025, rewrote paragraph (2.1), which read: “‘Estimated roll-back rate’ means the current year’s estimated millage rate minus the millage equivalent of the total net assessed value added by reassessments:

“(A) As calculated and certified to the tax commissioner by the levying authority for county and educational purposes; and
“(B) As calculated and certified to the collecting officer of the municipality by the levying authority for municipal tax purposes.”. See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581 and Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt

out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024

Ga. L. 2024, p. 20, § 4-1/HB 581 and Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, make paragraph (2.1) of this Code section applicable to taxable years beginning on or after January 1, 2025.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes paragraph (3) of this Code section applicable to taxable years beginning on or after January 1, 2025.

JUDICIAL DECISIONS

ANALYSIS

GENERAL CONSIDERATION

General Consideration

Fair market value.

Trial court did not err by holding that excluding Section 42 of the Internal Revenue Code of 1986 tax credits from the fair market value of the property would violate the taxation uniformity provision because it would be inconsistent with the statutory definition of fair market value of O.C.G.A. § 48-5-2(3) and would grant preferential treatment for ad valorem taxation purposes. Gateway Pines Hahira v. Lowndes Co. Bd. of Tax Assess., 372 Ga. App. 705, 906 S.E.2d 421, 2024 Ga. App. LEXIS 350 (2024).

Trial court did not err by holding that the income approach was inapplicable and could not be used in valuing Section 42 of the Internal Revenue Code of 1986 properties because the Supreme Court of Georgia limited the applicability of the

income approach in determining the fair market value of Section 42 properties despite being fully aware of O.C.G.A. § 48-5-2. Gateway Pines Hahira v. Lowndes Co. Bd. of Tax Assess., 372 Ga. App. 705, 906 S.E.2d 421, 2024 Ga. App. LEXIS 350 (2024).

Trial court did not err by holding that Section 42 of the Internal Revenue Code of 1986 properties tax credits should not be excluded when using the cost approach or considering unusual circumstances because when rent restrictions were applied, excluding the Section 42 tax credits that went hand in hand with the rent restrictions would artificially depress the value of the property for tax valuation purposes. Gateway Pines Hahira v. Lowndes Co. Bd. of Tax Assess., 372 Ga. App. 705, 906 S.E.2d 421, 2024 Ga. App. LEXIS 350 (2024).

48-5-7.2. Preferential assessment for rehabilitated historic property.

(a)(1) For the purposes of this article, “rehabilitated historic property” means tangible real property which:

(A) Qualifies for listing on the Georgia Register of Historic Places as provided in Part 1 of Article 3 of Chapter 3 of Title 12;

(B) Is in the process of or has been substantially rehabilitated, provided that in the case of owner occupied residential real property the rehabilitation has increased the fair market value of the building or structure by not less than 50 percent, or, in the case of income-producing real property, the rehabilitation has increased the fair market value of the building or structure by not less than 100 percent, or, in the case of real property used primarily as residential property but partially as income-producing property, the rehabilitation has increased the fair market value of the building or structure by not less than 75 percent, provided that the exact percentage of such increase in the fair market value to be required shall be determined by rules and regulations promulgated by the Department of Community Affairs. For the purposes of this subparagraph, the term “fair market value” shall mean the fair market value of the property, excluding the provisions of subparagraph (C) of paragraph (3) of Code Section 48-5-2;

(C) The rehabilitation of which meets the rehabilitation standards as provided in regulations promulgated by the Department of Community Affairs; and

(D) Has been certified by the Department of Community Affairs as rehabilitated historic property eligible for preferential assessment.

(2) The preferential classification and assessment of rehabilitated historic property provided for in this Code section shall apply to the building or structure which is the subject of the rehabilitation, the real property on which the building or structure is located, and not more than two acres of real property surrounding the building or structure. The remaining property shall be assessed for tax purposes as otherwise provided by law.

(3) Property may qualify as historic property only if substantial rehabilitation of such property was initiated after January 1, 1989, and only property which has been certified as rehabilitated historic property by the Department of Community Affairs after July 1, 1989, may qualify for preferential assessment.

(b) In order for property to qualify for preferential assessment as provided for in subsection (c) of Code Section 48-5-7, the property must

receive certification as rehabilitated historic property as defined in paragraph (1) of subsection (a) of this Code section and pursuant to regulations promulgated by the Department of Community Affairs. Applications for certification of such property shall be accompanied by a fee specified by rules and regulations of the Department of Community Affairs. The Department of Community Affairs may, at its discretion, delegate its responsibilities conferred under subparagraph (a)(1)(C) of this Code section.

(c) Upon a property owner's receiving preliminary certification pursuant to the provisions of subsection (b) of this Code section, such property owner shall submit a copy of such preliminary certification to the county board of tax assessors. A property owner shall have 24 months from the date that preliminary certification is received pursuant to subsection (b) of this Code section in which to complete the rehabilitation of such property in conformity with the application approved by the Department of Community Affairs. After receiving the preliminary certification from the property owner, the county board of tax assessors shall not increase the assessed value of such property during the period of rehabilitation of such property, not to exceed two years. During such period of rehabilitation of the property, the county tax receiver or tax commissioner shall enter upon the tax digest a notation that the property is subject to preferential assessment and shall also enter an assessment of the fair market value of the property, excluding the preferential assessment authorized by this Code section. Any taxes not paid on the property as a result of the preliminary certification and frozen assessed value of the property shall be considered deferred until a final determination is made as to whether such property qualifies for preferential assessment as provided in this Code section.

(d) Upon the completion of the rehabilitation of such property, the property owner shall submit a request in writing for final certification to the Department of Community Affairs. The Department of Community Affairs shall determine whether such property as rehabilitated constitutes historic property which will be listed on the Georgia Register of Historic Places and which qualifies for preferential assessment. The Department of Community Affairs shall issue to the property owner a final certification if such property so qualifies.

(e) Upon receipt of final certification from the Department of Community Affairs, a property owner desiring classification of any such historic property as rehabilitated historic property in order to receive the preferential assessment shall make application to the county board of tax assessors and include the order of final certification with such application. The county board of tax assessors shall determine if the value of the building or structure has been increased in accordance with

the provisions of subparagraph (a)(1)(B) of this Code section; provided, however, that, if the property owner can document expenditures on rehabilitation of owner occupied property of not less than 50 percent of the fair market value of the building or structure at the time of the preliminary certification of the property, or, in the case of income-producing property, expenditures on rehabilitation of such property of not less than 100 percent of the fair market value of the building or structure at the time of preliminary certification of the property, or, in the case of real property used primarily as residential property but partially as income-producing property, expenditures on rehabilitation of such property of not less than 75 percent of the fair market value of the building or structure at the time of preliminary certification of the property, the county board of tax assessors shall be required to grant preferential assessment to such property. For the purposes of this subsection, the term "fair market value" shall mean the fair market value of the building or structure, excluding the provisions of subparagraph (C) of paragraph (3) of Code Section 48-5-2; and such rehabilitation expenditures shall also include expenditures incurred in preserving specimen trees upon not more than two acres of real property surrounding the building or structure. As used in this Code section, the term "specimen tree" means any tree having a trunk diameter of 30 inches or more. The county board of tax assessors shall make the determination within 30 days after receiving the application and shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306. Appeals from the denial of an application for preferential assessment by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

(f) A property owner who fails to have property classified as rehabilitated historic property and listed on the Georgia Register of Historic Places for the preferential assessment shall be required to pay the difference between the amount of taxes on the property during the period that the assessment was frozen pursuant to the provisions of subsection (c) of this Code section and the amount of taxes which would have been due had the property been assessed at the regular fair market value, plus interest at the rate prescribed in Code Section 48-2-40.

(g)(1) Property which has been classified by the county board of tax assessors as rehabilitated historic property shall be eligible for the preferential assessment provided for in subsection (c) of Code Section 48-5-7; provided, however, that, for the purposes of determining the years of eligibility for preferential assessment, the tax year following the year in which the preliminary certification was filed with the county board of tax assessors pursuant to subsection (c) of this Code section shall be considered and counted as the first year of eligibility.

(2) Property which is subject to preferential assessment shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to preferential assessment.

(3) The county tax receiver or tax commissioner shall enter upon the tax digest as the basis or value of a parcel of rehabilitated historic property a value equal to the greater of the acquisition cost of the property or the assessment of the fair market value of the property as recorded in the county tax digest at the time preliminary certification on such property was received by the county board of tax assessors pursuant to subsection (c) of this Code section. Property classified as rehabilitated historic property shall be recorded upon the tax digest as provided in this Code section for nine consecutive assessment years, and the notation "rehabilitated historic property" shall be entered on the tax digest adjacent to the valuation of such property to indicate that the property is being preferentially assessed. The tax commissioner or tax receiver shall also enter upon the tax digest an assessment of the fair market value of the property each year, excluding the provisions of subparagraph (C) of paragraph (3) of Code Section 48-5-2.

(h) When property has once been classified and assessed as rehabilitated historic property, it shall remain so classified and be granted the special assessment until the property becomes disqualified by any one of the following:

(1) Written notice by the taxpayer to the county tax commissioner or receiver to remove the preferential classification and assessment;

(2) Sale or transfer of ownership making the property exempt from property taxation;

(3) Decertification of such property by the Department of Community Affairs. The Department of Community Affairs has the authority to decertify any property which no longer possesses the qualities and features which made it eligible for the Georgia Register of Historic Places or which has been altered through inappropriate rehabilitation as determined by the Department of Community Affairs. The sale or transfer to a new owner shall not operate to disqualify the property from preferential classification and assessment so long as the property continues to qualify as rehabilitated historic property. When for any reason the property or any portion thereof ceases to qualify as rehabilitated historic property, the owner at the time of change shall notify the Department of Community Affairs and the county board of tax assessors prior to the next January; or

(4) The expiration of nine years during which the property was classified and assessed as rehabilitated historic property; provided,

however, that any such property may qualify thereafter as rehabilitated historic property if such property is subject to subsequent rehabilitation and qualifies under the provisions of this Code section; provided, further, that, if approved by the governing authority of the county, the classification and assessment under this Code section may continue for a period of up to an additional 12 years for income-producing real property, and such property's fair market value shall continue to be calculated pursuant to division (3)(C)(ii) of Code Section 48-5-2 during such period.

(i) Any person who is aggrieved or adversely affected by any order or action of the Department of Community Affairs pursuant to this Code section shall, upon petition within 30 days after the issuance of such order or taking of such action, have a right to a hearing before an administrative law judge appointed by the Department of Community Affairs. The hearing before the administrative law judge shall be conducted in accordance with Chapter 13 of Title 50, the "Georgia Administrative Procedure Act." The decision of the administrative law judge shall constitute the final decision of the board and any party to the hearing, including the Department of Community Affairs, shall have the right of judicial review thereof in accordance with Chapter 13 of Title 50, the "Georgia Administrative Procedure Act."

(j)(1) The taxes and interest deferred pursuant to this Code section shall constitute a prior lien and shall attach as of the date and in the same manner and shall be collected as are other liens for taxes, as provided for under this title, but the deferred taxes and interest shall only be due, payable, and delinquent as provided in this Code section.

(2) Liens for taxes deferred under this Code section, except for any lien covering the then current tax year, shall not be divested by an award for year's support authorized pursuant to former Chapter 5 of Title 53 as such existed on December 31, 1997, if applicable, or Chapter 3 of Title 53.

History.

Code 1981, § 48-5-7.2, enacted by Ga. L. 1989, p. 1585, § 3; Ga. L. 1992, p. 6, § 48; Ga. L. 1998, p. 128, § 48; Ga. L. 2000, p. 775, § 1; Ga. L. 2011, p. 752, § 48/HB 142; Ga. L. 2020, p. 38, §§ 9, 10/SB 473;

Ga. L. 2025, p. 738, § 2-1/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, added the proviso at the end of paragraph (h)(4).

48-5-7.3. Preferential assessment for landmark historic property.

(a)(1) As used in this Code section, the term "landmark historic property" means tangible real property which:

(A) Has been listed on the National Register of Historic Places or

on the Georgia Register of Historic Places as provided in Part 1 of Article 3 of Chapter 3 of Title 12 and has been so certified by the Department of Community Affairs; and

(B) Has been certified by a local government as landmark historic property having exceptional architectural, historic, or cultural significance pursuant to a comprehensive local historic preservation or landmark ordinance which is of general application within such locality and has been approved as such by the state historic preservation officer.

(2) The preferential classification and assessment of landmark historic property provided for in this Code section shall apply to the building or structure which is listed on the National Register of Historic Places or on the Georgia Register of Historic Places, the real property on which the building or structure is located, and not more than two acres of real property surrounding the building or structure. The remaining property shall be assessed for tax purposes as otherwise provided by law.

(3) Property may qualify as landmark historic property and be eligible to receive the preferential assessment provided for in this Code section only if the local governing authority has adopted an ordinance authorizing such preferential assessments for landmark historic property under this Code section. Notwithstanding any other provision of this paragraph, said ordinances may extend the preferential assessment authorized by this Code section to tangible income-producing real property, tangible nonincome-producing real property, or combination thereof, so as to encourage the preservation of historic properties and assist in the revitalization of historic areas.

(b) In order for property to qualify under this Code section for preferential assessment as provided for in subsection (c.1) of Code Section 48-5-7, the property must receive the certifications required for landmark historic property as defined in paragraph (1) of subsection (a) of this Code section.

(c) Upon receipt of said certifications, a property owner desiring classification of any such historic property as landmark historic property in order to receive the preferential assessment shall make application to the county board of tax assessors and include said certifications with such application. The county board of tax assessors shall determine if the provisions of this Code section have been complied with and upon such determination, the county board of tax assessors shall be required to grant preferential assessment to such property. The county board of tax assessors shall make the determination within 30 days after receiving the application and shall notify the applicant in the same manner that notices of assessment are given pursuant to Code

Section 48-5-306. Appeals from the denial of an application for preferential assessment by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

(d)(1) Property which has been classified by the county board of tax assessors as landmark historic property shall be immediately eligible for the preferential assessment provided for in subsection (c.1) of Code Section 48-5-7; provided, however, that, for the purposes of determining the years of eligibility for preferential assessment, the tax year following the year in which the certification was filed with the county board of tax assessors pursuant to subsection (c) of this Code section shall be considered and counted as the first year of eligibility.

(2) Property which is subject to preferential assessment shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to preferential assessment.

(3) The county tax receiver or tax commissioner shall enter upon the tax digest as the basis or value of a parcel of landmark historic property a value equal to the greater of the acquisition cost of the property or the assessment of the fair market value of the property as recorded in the county tax digest at the time certification on such property was received by the county board of tax assessors pursuant to subsection (c) of this Code section. Property classified as landmark historic property shall be recorded upon the tax digest as provided in this Code section for nine consecutive assessment years, and the notation "landmark historic property" shall be entered on the tax digest adjacent to the valuation of such property to indicate that the property is being preferentially assessed. The tax commissioner or tax receiver shall also enter upon the tax digest an assessment of the fair market value of the property each year, excluding the provisions of subparagraph (D) of paragraph (3) of Code Section 48-5-2.

(e)(1) When property has once been classified and assessed as landmark historic property, it shall remain so classified and be granted the special assessment until the property becomes disqualified by any one of the following:

(A) Written notice by the taxpayer to the county tax commissioner or receiver to remove the preferential classification and assessment;

(B) Sale or transfer of ownership making the property exempt from property taxation;

(C) Decertification of such property by the Department of Com-

munity Affairs. The Department of Community Affairs has the authority to decertify any property which no longer possesses the qualities and features which made it eligible for the Georgia Register of Historic Places or which has been altered through inappropriate rehabilitation as determined by the Department of Community Affairs. The sale or transfer to a new owner shall not operate to disqualify the property from preferential classification and assessment so long as the property continues to qualify as landmark historic property, except as specified in subparagraph (B) of this paragraph. When for any reason the property or any portion thereof ceases to qualify as landmark historic property, the owner at the time of change shall notify the Department of Community Affairs and the county board of tax assessors prior to the next January;

(D) Decertification of such property by the local governing authority for failure to maintain such property in a standard condition as specified in the local historic preservation or landmark ordinance or in local building codes; or

(E) The expiration of nine years during which the property was classified and assessed as landmark historic property; provided, however, that any such property may qualify thereafter as landmark historic property if such property is subject to subsequent rehabilitation and qualifies under other portions of the historic properties tax incentive program contained within the provisions of this Code section; provided, further, that, if approved by the governing authority of the county, the classification and assessment under this Code section may continue for a period of up to an additional 12 years for income-producing real property, and such property's fair market value shall continue to be calculated pursuant to division (3)(D)(ii) of Code Section 48-5-2 during such period.

(2) Except as otherwise provided in this Code section, if a property becomes disqualified pursuant to any provision of this subsection, the decertification shall be transmitted to the county board of tax assessors and said assessors shall appropriately notate the property as decertified. Such property shall not be eligible to receive the preferential assessment provided for in this Code section during the taxable year in which such disqualification occurs.

(f) Any person who is aggrieved or adversely affected by any order or action of the Department of Community Affairs pursuant to this subsection shall, upon petition within 30 days after the issuance of such order or taking of such action, have a right to a hearing before an administrative law judge appointed by the Department of Community Affairs. The hearing before the administrative law judge shall be conducted in accordance with Chapter 13 of Title 50, the "Georgia

Administrative Procedure Act.” The decision of the administrative law judge shall constitute the final decision of the board and any party to the hearing, including the Department of Community Affairs, shall have the right of judicial review thereof in accordance with Chapter 13 of Title 50, the “Georgia Administrative Procedure Act.”

(g) No property shall be eligible to receive simultaneously more than one of the preferential assessments provided for in this Code section and Code Section 48-5-7.2.

(h) Any landmark historic property which lies within a locally designated landmark or historic preservation district which is predominantly a residential district as determined by the local governing authority shall not be eligible for the preferential assessment provided for in this subsection if such landmark historic property constitutes a nonconforming use pursuant to applicable local zoning ordinances or if such landmark historic property does not contribute to the architectural, historic, or cultural values for which said district is significant.

(i)(1) The difference between the preferential assessment granted by this Code section and the taxes which would otherwise be assessed and interest thereon shall constitute a prior lien and shall attach as of the date and in the same manner and shall be collected as are other liens for taxes, as provided for under this title, but shall only be due, payable, and delinquent as provided in this Code section.

(2) Such liens for taxes, except for any lien covering the then current tax year, shall not be divested by an award for year’s support authorized pursuant to former Chapter 5 of Title 53 as such existed on December 31, 1997, if applicable, or Chapter 3 of Title 53.

History.

Code 1981, § 48-5-7.3, enacted by Ga. L. 1990, p. 1122, § 3; Ga. L. 1992, p. 6, § 48; Ga. L. 1992, p. 1502, § 1; Ga. L. 1998, p. 128, § 48; Ga. L. 2011, p. 752, § 48/HB 142; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2020, p. 38, §§ 9, 10/SB 473; Ga. L.

2025, p. 738, § 2-2/SB 141, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, added the proviso at the end of subparagraph (e)(1)(E).

48-5-7.4. (For effective date, see note.) Preferential assessment for bona fide conservation use property and bona fide residential transitional property.

(a) For purposes of this article, the term “bona fide conservation use property” means property described in and meeting the requirements of paragraph (1) or (2) of this subsection, as follows:

(1) Not more than 2,000 acres of tangible real property of a single person, the primary purpose of which is any good faith production, including but not limited to subsistence farming or commercial

production, from or on the land of agricultural products or timber, subject to the following qualifications:

(A) Such property includes the value of tangible property permanently affixed to the real property which is directly connected to such owner's production of agricultural products or timber and which is devoted to the storage and processing of such agricultural products or timber from or on such real property;

(A.1) In the application of the limitation contained in the introductory language of this paragraph, the following rules shall apply to determine beneficial interests in bona fide conservation use property held in a family owned farm entity as described in division (1)(C)(iv) of this subsection:

(i) A person who owns an interest in a family owned farm entity as described in division (1)(C)(iv) of this subsection shall be considered to own only the percent of the bona fide conservation use property held by such family owned farm entity that is equal to the percent interest owned by such person in such family owned farm entity; and

(ii) A person who owns an interest in a family owned farm entity as described in division (1)(C)(iv) of this subsection may elect to allocate the lesser of any unused portion of such person's 2,000 acre limitation or the product of such person's percent interest in the family owned farm entity times the total number of acres owned by the family owned farm entity subject to such bona fide conservation use assessment, with the result that the family owned farm entity may receive bona fide conservation use assessment on more than 2,000 acres;

(B) Such property excludes the entire value of any residence and its underlying property; as used in this subparagraph, the term "underlying property" means the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less. The board of tax assessors shall not require a recorded plat or survey to set the boundaries of the underlying property. This provision for excluding the underlying property of a residence from eligibility in the conservation use covenant shall only apply to property that is first made subject to a covenant or is subject to the renewal of a previous covenant on or after May 1, 2012;

(C) Except as otherwise provided in division (vii) of this subparagraph, such property must be owned by:

(i) One or more natural or naturalized citizens;

(ii) An estate of which the devisees or heirs are one or more natural or naturalized citizens;

(iii) A trust of which the beneficiaries are one or more natural or naturalized citizens;

(iv) A family owned farm entity, such as a family corporation, a family partnership, a family general partnership, a family limited partnership, a family limited corporation, or a family limited liability company, all of the interest of which is owned by one or more natural or naturalized citizens related to each other by blood or marriage within the fourth degree of civil reckoning, except that, solely with respect to a family limited partnership, a corporation, limited partnership, limited corporation, or limited liability company may serve as a general partner of the family limited partnership and hold no more than a 5 percent interest in such family limited partnership, an estate of which the devisees or heirs are one or more natural or naturalized citizens, a trust of which the beneficiaries are one or more natural or naturalized citizens, or an entity created by the merger or consolidation of two or more entities which independently qualify as a family owned farm entity, and which family owned farm entity derived 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought; provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility;

(v) A bona fide nonprofit organization designated under Section 501(c)(3) of the Internal Revenue Code;

(vi) A bona fide club organized for pleasure, recreation, and other nonprofitable purposes; or

(vii) In the case of constructed storm-water wetlands, any person may own such property;

(D) Factors which may be considered in determining if such property is qualified may include, but not be limited to:

(i) The nature of the terrain;

(ii) The density of the marketable product on the land;

(iii) The past usage of the land;

(iv) The economic merchantability of the agricultural product; and

(v) The utilization or nonutilization of recognized care, cultivation, harvesting, and like practices applicable to the product involved and any implemented plans thereof;

(E) Such property shall, if otherwise qualified, include, but not be limited to, property used for:

(i) Raising, harvesting, or storing crops;

(ii) Feeding, breeding, or managing livestock or poultry;

(iii) Producing plants, trees, fowl, or animals, including without limitation the production of fish or wildlife by maintaining not less than ten acres of wildlife habitat either in its natural state or under management, which shall be deemed a type of agriculture; provided, however, that no form of commercial fishing or fish production shall be considered a type of agriculture; or

(iv) Production of aquaculture, horticulture, floriculture, forestry, dairy, livestock, poultry, and apiarian products; and

(F) The primary purpose described in this paragraph includes land conservation and ecological forest management in which commercial production of wood and wood fiber products may be undertaken primarily for conservation and restoration purposes rather than financial gain; or

(2) Not more than 2,000 acres of tangible real property, excluding the value of any improvements thereon, of a single owner of the types of environmentally sensitive property specified in this paragraph and certified as such by the Department of Natural Resources, if the primary use of such property is its maintenance in its natural condition or controlling or abating pollution of surface or ground waters of this state by storm-water runoff or otherwise enhancing the water quality of surface or ground waters of this state and if such owner meets the qualifications of subparagraph (C) of paragraph (1) of this subsection:

(A) Environmentally sensitive areas, including any otherwise qualified land area 1,000 feet or more above the lowest elevation of the county in which such area is located that has a percentage slope, which is the difference in elevation between two points 500 feet apart on the earth divided by the horizontal distance between those two points, of 25 percent or greater and shall include the crests, summits, and ridge tops which lie at elevations higher than any such area;

(B) Wetland areas that are determined by the United States Army Corps of Engineers to be wetlands under their jurisdiction pursuant to Section 404 of the federal Clean Water Act, as amended, or wetland areas that are depicted or delineated on maps compiled by the Department of Natural Resources or the United States Fish and Wildlife Service pursuant to its National Wetlands Inventory Program;

(C) Significant ground-water recharge areas as identified on maps or data compiled by the Department of Natural Resources;

(D) Undeveloped barrier islands or portions thereof as provided for in the federal Coastal Barrier Resources Act, as amended;

(E) Habitats as certified by the Department of Natural Resources as containing species that have been listed as either endangered or threatened under the federal Endangered Species Act of 1973, as amended;

(F) River or stream corridors or buffers which shall be defined as those undeveloped lands which are:

(i) Adjacent to rivers and perennial streams that are within the 100 year flood plain as depicted on official maps prepared by the Federal Emergency Management Agency; or

(ii) Within buffer zones adjacent to rivers or perennial streams, which buffer zones are established by law or local ordinance and within which land-disturbing activity is prohibited; or

(G)(i) Constructed storm-water wetlands of the free-water surface type certified by the Department of Natural Resources under subsection (k) of Code Section 12-2-4 and approved for such use by the local governing authority.

(ii) No property shall maintain its eligibility for current use assessment as a bona fide conservation use property as defined in this subparagraph unless the owner of such property files an annual inspection report from a licensed professional engineer certifying that as of the date of such report the property is being maintained in a proper state of repair so as to accomplish the objectives for which it was designed. Such inspection report and certification shall be filed with the county board of tax assessors on or before the last day for filing ad valorem tax returns in the county for each tax year for which such assessment is sought.

(a.1) Notwithstanding any other provision of this Code section to the contrary, in the case of property which otherwise meets the requirements for current use assessment and the qualifying use is pursuant to division (1)(E)(iii) of subsection (a) of this Code section, when the owner seeks to renew the covenant or reenter a covenant subsequent to the termination of a previous covenant which met such requirements and the owner meets the qualifications under this Code section but the property is no longer being used for the qualified use for which the previous covenant was entered pursuant to division (1)(E)(iii) of subsection (a) of this Code section, the property is not environmentally sensitive property within the meaning of paragraph (2) of subsection (a)

of this Code section, and the primary use of the property is maintenance of a wildlife habitat of not less than ten acres either by maintaining the property in its natural condition or under management, the county board of tax assessors shall be required to accept such use as a qualifying use for purposes of this Code section.

(b) Except in the case of the underlying portion of a tract of real property on which is actually located a constructed storm-water wetland, the following additional rules shall apply to the qualification of conservation use property for current use assessment:

(1) When one-half or more of the area of a single tract of real property is used for a qualifying purpose, then such tract shall be considered as used for such qualifying purpose unless some other type of business is being operated on the unused portion; provided, however, that such unused portion must be minimally managed so that it does not contribute significantly to erosion or other environmental or conservation problems. The lease of hunting rights or the use of the property for hunting purposes shall not constitute another type of business. The charging of admission for use of the property for fishing purposes shall not constitute another type of business;

(2)(A)(i) The owner of a tract, lot, or parcel of land totaling less than ten acres shall be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant. The provisions of this paragraph relating to requiring additional relevant records regarding proof of bona fide conservation use shall not apply to such property if the owner of the subject property provides one or more of the following:

(I) Proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property;

(II) Proof that such owner has incurred expenses for the qualifying use; or

(III) Proof that such owner has generated income from the qualifying use.

(ii) Prior to a denial of eligibility under this paragraph, the tax assessor shall conduct and provide proof of a visual, on-site inspection of the property. Reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor.

(B) The owner of a tract, lot, or parcel of land totaling ten acres or more shall not be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant;

(3) No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 2,000 acres. If any taxpayer has any beneficial interest in more than 2,000 acres of tangible real property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 2,000 acres of such land;

(4) No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment. This paragraph shall not apply to a corporation, a partnership, a general partnership, a limited partnership, a limited corporation, or a limited liability company registered with the Secretary of State that meets the following conditions:

(A)(i) Its ownership includes only natural or naturalized citizens;

(ii) It has as its primary purpose the production of agricultural products or timber from or on the land, including, but not limited to, subsistence farming or commercial production; and

(iii) It derives 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state; or

(B) At least one of its members has no less than a 25 percent ownership interest in the property being leased and would be entitled to conservation use assessment;

(5) No property shall qualify as bona fide conservation use property if such property is at the time of application for current use assessment subject to a restrictive covenant which prohibits the use of the property for the specific purpose described in subparagraph (a)(1)(E) of this Code section for which bona fide conservation use qualification is sought; and

(6) No otherwise qualified property shall be denied current use assessment on the grounds that no soil map is available for the county in which such property is located; provided, however, that, if

no soil map is available for the county in which such property is located, the owner making an application for current use assessment shall provide the board of tax assessors with a certified soil survey of the subject property unless another method for determining the soil type of the subject property is authorized in writing by such board.

(c) For purposes of this article, the term “bona fide residential transitional property” means not more than five acres of tangible real property of a single owner which is private single-family residential owner occupied property located in a transitional developing area. Such classification shall apply to all otherwise qualified real property which is located in an area which is undergoing a change in use from single-family residential use to agricultural, commercial, industrial, office-institutional, multifamily, or utility use or a combination of such uses. Change in use may be evidenced by recent zoning changes, purchase by a developer, affidavits of intent, or close proximity to property which has undergone a change from single-family residential use. To qualify as residential transitional property, the valuation must reflect a change in value attributable to such property’s proximity to or location in a transitional area.

(d) No property shall qualify for current use assessment under this Code section unless and until the owner of such property agrees by covenant with the appropriate taxing authority to maintain the eligible property in bona fide qualifying use for a period of ten years beginning on the first day of January of the year in which such property qualifies for such current use assessment and ending on the last day of December of the final year of the covenant period. After the owner has applied for and has been allowed current use assessment provided for in this Code section, it shall not be necessary to make application thereafter for any year in which the covenant period is in effect and current use assessment shall continue to be allowed such owner as specified in this Code section. At least 60 days prior to the expiration date of the covenant, the county board of tax assessors shall send by first-class mail written notification of such impending expiration. Upon the expiration of any covenant period, the property shall not qualify for further current use assessment under this Code section unless and until the owner of the property has entered into a renewal covenant for an additional period of ten years; provided, however, that the owner may enter into a renewal contract in the ninth year of a covenant period so that the contract is continued without a lapse for an additional ten years.

(e) A single owner shall be authorized to enter into more than one covenant under this Code section for bona fide conservation use property, provided that the aggregate number of acres of qualified property of such owner to be entered into such covenants does not exceed 2,000 acres. Any such qualified property may include a tract or

tracts of land which are located in more than one county. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter simultaneously the residence located on such property in a covenant for bona fide residential transitional use if the qualifications for each such covenant are met. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter other qualified property of such owner in a covenant for bona fide residential transitional use.

(f) An owner shall not be authorized to make application for and receive current use assessment under this Code section for any property which at the time of such application is receiving preferential assessment under Code Section 48-5-7.1 except that such owner shall be authorized to change such preferential assessment covenant in the manner provided for in subsection (s) of Code Section 48-5-7.1.

(g) Except as otherwise provided in this subsection, no property shall maintain its eligibility for current use assessment under this Code section unless a valid covenant remains in effect and unless the property is continuously devoted to an applicable bona fide qualifying use during the entire period of the covenant. An owner shall be authorized to change the type of bona fide qualifying conservation use of the property to another bona fide qualifying conservation use and the penalty imposed by subsection (l) of this Code section shall not apply, but such owner shall give notice of any such change in use to the board of tax assessors.

(h) If any breach of a covenant occurs, the existing covenant shall be terminated and all qualification requirements must be met again before the property shall be eligible for current use assessment under this Code section.

(i)(1) If ownership of all or a part of the property is acquired during a covenant period by a person or entity qualified to enter into an original covenant, then the original covenant may be continued by such acquiring party for the remainder of the term, in which event no breach of the covenant shall be deemed to have occurred.

(2)(A) As used in this paragraph, the term “contiguous” means real property within a county that abuts, joins, or touches and has the same undivided common ownership. If an applicant’s tract is divided by a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track, then the applicant has, at the time of the initial application, a one-time election to declare the tract as contiguous irrespective of a county boundary, public roadway, public easement, public right of way, natural boundary, land lot line, or railroad track.

(B) If a qualified owner has entered into an original bona fide conservation use covenant and subsequently acquires additional qualified property contiguous to the property in the original covenant, the qualified owner may elect to enter the subsequently acquired qualified property into the original covenant for the remainder of the ten-year period of the original covenant; provided, however, that such subsequently acquired qualified property shall be less than 50 acres.

(j)(1) All applications for current use assessment under this Code section, including the covenant agreement required under this Code section, shall be filed on or before the last day for filing ad valorem tax returns in the county for the tax year for which such current use assessment is sought, except that in the case of property which is the subject of a reassessment by the board of tax assessors an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. Applications for current use assessment under this Code section shall be filed with the county board of tax assessors who shall approve or deny the application. If the application is approved on or after July 1, 1998, the county board of tax assessors shall file a copy of the approved application in the office of the clerk of the superior court in the county in which the eligible property is located. The clerk of the superior court shall file and index such application in the real property records maintained in the clerk's office. Applications approved prior to July 1, 1998, shall be filed and indexed in like manner without payment of any fee. If the application is not so recorded in the real property records, a transferee of the property affected shall not be bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the superior court for recording such applications approved on or after July 1, 1998, shall be paid by the owner of the eligible property with the application for preferential treatment and shall be paid to the clerk by the board of tax assessors when the application is filed with the clerk. If the application is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees advanced by the owner. Appeals from the denial of an application by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

(2) If the final determination on appeal to superior court is to approve the application for current use assessment, the taxpayer

shall recover costs of litigation and reasonable attorney's fees incurred in the action.

(3) Any final determination on appeal that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to such taxpayer, entity, or transferee that paid the taxes within 60 days from the date of the final determination of value. Such refund shall include interest at the same rate specified in Code Section 48-2-35 which shall accrue from the due date of the taxable year in question or the date paid, whichever is later, through the date on which the final determination of value was made. In no event shall the amount of such interest exceed \$5,000.00. Any refund paid after the sixtieth day shall accrue interest from the sixty-first day until paid with interest at the same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day shall not be subject to the limits imposed by this subsection. The tax commissioner shall pay the tax refund and any interest for the refund from current collections in the same proportion for each of the levying authorities for which the taxes were collected.

(4) For the purposes of this Code section, any final determination on appeal that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due. After the tax bill notice has been mailed out, the taxpayer shall be afforded 60 days from the date of the postmark to make full payment of the adjusted bill. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

(5) In the event such application is approved, the taxpayer shall continue to receive annual notification of any change in the fair market value of such property and any appeals with respect to such valuation shall be made in the same manner as other property tax appeals are made pursuant to Code Section 48-5-311.

(k)(1) The commissioner shall by regulation provide uniform application and covenant forms to be used in making application for current use assessment under this Code section. Such application shall include an oath or affirmation by the taxpayer that he or she is in compliance with the provisions of paragraphs (3) and (4) of subsection (b) of this Code section, if applicable.

(2) The applicable local governing authority shall accept applications for approval of property for purposes of subparagraph (a)(2)(G) of this Code section and shall certify property to the local board of tax

assessors as meeting or not meeting the criteria of such paragraph. The local governing authority shall not certify any property as meeting the criteria of subparagraph (a)(2)(G) of this Code section unless:

(A) The owner has submitted to the local governing authority:

(i) A plat of the tract in question prepared by a licensed land surveyor, showing the location and measured area of such tract;

(ii) A certification by a licensed professional engineer that the specific design used for the constructed storm-water wetland was recommended by the engineer as suitable for such site after inspection and investigation; and

(iii) Information on the actual cost of constructing and estimated cost of operating the storm-water wetland, including without limitation a description of all incorporated materials, machinery, and equipment; and

(B) An authorized employee or agent of the local governing authority has inspected the site before, during, and after construction of the storm-water wetland to determine compliance with the requirements of subparagraph (a)(2)(G) of this Code section.

(k.1) In the case of an alleged breach of the covenant, the owner shall be notified in writing by the board of tax assessors. The owner shall have a period of 30 days from the date of such notice to cease and desist the activity alleged in the notice to be in breach of the covenant or to remediate or correct the condition or conditions alleged in the notice to be in breach of the covenant. Following a physical inspection of property, the board of tax assessors shall notify the owner that such activity or activities have or have not properly ceased or that the condition or conditions have or have not been remediated or corrected. The owner shall be entitled to appeal the decision of the board of tax assessors and file an appeal disputing the findings of the board of tax assessors. Such appeal shall be conducted in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311. If the final determination on appeal to superior court is to reverse the decision of the board of tax assessors to enforce the breach of the covenant, the taxpayer shall recover costs of litigation and reasonable attorney's fees incurred in the action.

(l) A penalty shall be imposed under this subsection if during the period of the covenant entered into by a taxpayer the covenant is breached. The penalty shall be applicable to the entire tract which is the subject of the covenant and shall be twice the difference between the total amount of tax paid pursuant to current use assessment under this Code section and the total amount of taxes which would otherwise have

been due under this chapter for each completed or partially completed year of the covenant period. No penalty shall be imposed until the appeal of the board of tax assessors' determination of breach is concluded. After the final determination on appeal, the taxpayer shall be afforded 60 days from issuance of the bill to make full payment. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

(m) Penalties and interest imposed under this Code section shall constitute a lien against the property and shall be collected in the same manner as unpaid ad valorem taxes are collected. Such penalties and interest shall be distributed pro rata to each taxing jurisdiction wherein current use assessment under this Code section has been granted based upon the total amount by which such current use assessment has reduced taxes for each such taxing jurisdiction on the property in question as provided in this Code section.

(n) The penalty imposed by subsection (l) of this Code section shall not apply in any case where a covenant is breached solely as a result of:

(1) The acquisition of part or all of the property under the power of eminent domain;

(2) The sale of part or all of the property to a public or private entity which would have had the authority to acquire the property under the power of eminent domain; or

(3) The death of an owner who was a party to the covenant.

(o) The transfer of a part of the property subject to a covenant for a bona fide conservation use shall not constitute a breach of a covenant if:

(1) The part of the property so transferred is used for single-family residential purposes, starting within one year of the date of transfer and continuing for the remainder of the covenant period, and the residence is occupied within 24 months from the date of the start by a person who is related within the fourth degree of civil reckoning to an owner of the property subject to the covenant; and

(2) The part of the property so transferred, taken together with any other part of the property so transferred to the same relative during the covenant period, does not exceed a total of five acres;

and in any such case the property so transferred shall not be eligible for a covenant for bona fide conservation use, but shall, if otherwise qualified, be eligible for current use assessment as residential transi-

tional property and the remainder of the property from which such transfer was made shall continue under the existing covenant until a terminating breach occurs or until the end of the specified covenant period.

(p) The following shall not constitute a breach of a covenant:

(1) Mineral exploration of the property subject to the covenant or the leasing of the property subject to the covenant for purposes of mineral exploration if the primary use of the property continues to be the good faith production from or on the land of agricultural products;

(2) Allowing all or part of the property subject to the covenant to lie fallow or idle for purposes of any land conservation program, for purposes of any federal agricultural assistance program, or for other agricultural management purposes;

(3) Allowing all or part of the property subject to the covenant to lie fallow or idle due to economic or financial hardship if the owner notifies the board of tax assessors on or before the last day for filing a tax return in the county where the land lying fallow or idle is located and if such owner does not allow the land to lie fallow or idle for more than two years of any five-year period;

(4)(A) Any property which is subject to a covenant for bona fide conservation use being transferred to a place of religious worship or burial or an institution of purely public charity if such place or institution is qualified to receive the exemption from ad valorem taxation provided for under subsection (a) of Code Section 48-5-41. No person shall be entitled to transfer more than 25 acres of such person's property in the aggregate under this paragraph.

(B) Any property transferred under subparagraph (A) of this paragraph shall not be used by the transferee for any purpose other than for a purpose which would entitle such property to the applicable exemption from ad valorem taxation provided for under subsection (a) of Code Section 48-5-41 or subsequently transferred until the expiration of the term of the covenant period. Any such use or transfer shall constitute a breach of the covenant;

(5) Leasing a portion of the property subject to the covenant, but in no event more than six acres, for the purpose of placing thereon a cellular telephone transmission tower. Any such portion of such property shall cease to be subject to the covenant as of the date of execution of such lease and shall be subject to ad valorem taxation at fair market value;

(6) Allowing all or part of the property subject to the covenant on which a corn crop is grown to be used for the purpose of constructing and operating a maze so long as the remainder of such corn crop is harvested;

(7)(A) Allowing all or part of the property subject to the covenant to be used for agritourism purposes.

(B) As used in this paragraph, the term “agritourism” means charging admission for persons to visit, view, or participate in the operation of a farm or dairy or production of farm or dairy products for entertainment or educational purposes or selling farm or dairy products to persons who visit such farm or dairy;

(8) Allowing all or part of the property which has been subject to a covenant for at least one year to be used as a site for farm weddings;

(9) Allowing all or part of the property which has been subject to a covenant for at least one year to be used to host not for profit equestrian performance events to which spectator admission is not contingent upon an admission fee but which may charge an entry fee from each participant;

(10) Allowing all or part of the property subject to the covenant to be used to host a not for profit rodeo event to which spectator admission and participant entry fees are charged in an amount that in aggregate does not exceed the cost of hosting such event;

(11)(A) Allowing part of the property subject to the covenant to be used for solar generation of energy and conversion of such energy into heat or electricity, and the sale of the same in accordance with applicable law.

(B) The provisions of subparagraph (A) of this paragraph shall not allow the portion of the property on which such solar energy generating equipment is located, as depicted by a boundary survey prepared by a licensed surveyor, and which is subject to an existing covenant to remain in the covenant. Such property shall be removed from the existing covenant at the time of the installation of the solar energy generating equipment and shall be subject to the penalty for breach of the covenant contained in subsection (q) of this Code section and shall be subject to ad valorem taxation at fair market value; or

(12)(A) Allowing part of the property subject to the covenant to be used for farm labor housing. As used in this paragraph, the term “farm labor housing” means all buildings or structures used as living quarters when such housing is provided free of charge to workers who provide labor on agricultural property.

(B) The provisions of subparagraph (A) of this paragraph shall not allow the portion of the property on which such farm labor housing is located and which is subject to an existing covenant to remain in the covenant. Such property shall be removed from the existing covenant at the time construction of the farm labor

housing begins and shall be subject to ad valorem taxation at fair market value.

(q) In the following cases, the penalty specified by subsection (l) of this Code section shall not apply and the penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for the year in which the covenant is breached, such penalty to bear interest at the rate specified in Code Section 48-2-40 from the date of the breach:

(1) Any case in which a covenant is breached solely as a result of the foreclosure of a deed to secure debt or the property is conveyed to the lienholder without compensation and in lieu of foreclosure, if:

(A) The deed to secure debt was executed as a part of a bona fide commercial loan transaction in which the grantor of the deed to secure debt received consideration equal in value to the principal amount of the debt secured by the deed to secure debt;

(B) The loan was made by a person or financial institution who or which is regularly engaged in the business of making loans; and

(C) The deed to secure debt was intended by the parties as security for the loan and was not intended for the purpose of carrying out a transfer which would otherwise be subject to the penalty specified by subsection (l) of this Code section;

(2) Any case in which a covenant is breached solely as a result of a medically demonstrable illness or disability which renders the owner of the real property physically unable to continue the property in the qualifying use, provided that the board of tax assessors shall require satisfactory evidence which clearly demonstrates that the breach is the result of a medically demonstrable illness or disability;

(3) Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner has renewed without an intervening lapse at least once the covenant for bona fide conservation use, has reached the age of 65 or older, and has kept the property in a qualifying use under the renewal covenant for at least three years. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors;

(4) Any case in which a covenant is breached solely as a result of an owner electing to discontinue the property in its qualifying use, provided such owner entered into the covenant for bona fide conservation use for the first time after reaching the age of 67 and has either owned the property for at least 15 years or inherited the property and has kept the property in a qualifying use under the covenant for at least three years. Such election shall be in writing and

shall not become effective until filed with the county board of tax assessors; or

(5) Any case in which a covenant is breached solely as a result of an owner that is a family owned farm entity as described in division (a)(1)(C)(iv) of this Code section electing to discontinue the property in its qualifying use on or after July 1, 2018, provided that the owner has renewed at least once, without an intervening lapse, the covenant for bona fide conservation use, has kept the property in a qualifying use under the renewal covenant for at least three years, and any current shareholder, member, or partner of such family owned farm entity has reached the age of 65 and such shareholder, member, or partner held some beneficial interest, directly or indirectly through a family owned farm entity, in the property continuously since the time the covenant immediately preceding the current renewal covenant was entered. Such election shall be in writing and shall not become effective until filed with the county board of tax assessors.

(r) Property which is subject to current use assessment under this Code section shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to current use assessment under this Code section. Covenants shall be public records and shall be indexed and maintained in such manner as will allow members of the public to locate readily the covenant affecting any particular property subject to current use assessment under this Code section. Based on information submitted by the county boards of tax assessors, the commissioner shall maintain a central registry of conservation use property, indexed by owners, so as to ensure that the 2,000 acre limitations of this Code section are complied with on a state-wide basis.

(s) The commissioner shall annually submit a report to the Governor, the Department of Agriculture, the Georgia Agricultural Statistical Service, the State Forestry Commission, the Department of Natural Resources, and the University of Georgia Cooperative Extension Service and the House Ways and Means, Natural Resources and Environment, and Agriculture and Consumer Affairs committees and the Senate Finance, Natural Resources and Environment, and Agriculture and Consumer Affairs committees and shall make such report available to other members of the General Assembly, which report shall show the fiscal impact of the assessments provided for in this Code section and Code Section 48-5-7.5. The report shall include the amount of assessed value eliminated from each county's digest as a result of such assessments; approximate tax dollar losses, by county, to all local governments affected by such assessments; and any recommendations regarding state and local administration of this Code section and Code

Section 48-5-7.5, with emphasis upon enforcement problems, if any, attendant with this Code section and Code Section 48-5-7.5. The report shall also include any other data or facts which the commissioner deems relevant.

(t) A public notice containing a brief, factual summary of the provisions of this Code section shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors and in the office of the tax commissioner of each county in this state.

(u) Reserved.

(v) Reserved.

(w) At such time as the property ceases to be eligible for current use assessment or when any ten-year covenant period expires and the property does not qualify for further current use assessment, the owner of the property shall file an application for release of current use treatment with the county board of tax assessors who shall approve the release upon verification that all taxes and penalties with respect to the property have been satisfied. After the application for release has been approved by the board of tax assessors, the board shall file the release in the office of the clerk of the superior court in the county in which the original covenant was filed. The clerk of the superior court shall file and index such release in the real property records maintained in the clerk's office. No fee shall be paid to the clerk of the superior court for recording such release. The commissioner shall by regulation provide uniform release forms.

(x) Notwithstanding any other provision of this Code section to the contrary, in any case where a renewal covenant is breached by the original covenantor or a transferee who is related to that original covenantor within the fourth degree by civil reckoning, the penalty otherwise imposed by subsection (l) of this Code section shall not apply if the breach occurs during the sixth through tenth years of such renewal covenant, and the only penalty imposed shall be the amount by which current use assessment has reduced taxes otherwise due for each year in which such renewal covenant was in effect, plus interest at the rate specified in Code Section 48-2-40 from the date the covenant is breached.

(y) The commissioner shall have the power to make and publish reasonable rules and regulations for the implementation and enforcement of this Code section. Without limiting the commissioner's authority with respect to any other such matters, the commissioner may prescribe soil maps and other appropriate sources of information for documenting eligibility as a bona fide conservation use property. The commissioner also may provide that advance notice be given to taxpayers of the intent of a board of tax assessors to deem a change in use as a breach of a covenant.

(z) The governing authority of a county shall not publish or promulgate any information which is inconsistent with the provisions of this chapter.

History.

Code 1981, § 48-5-7.4, enacted by Ga. L. 1991, p. 1903, § 6; Ga. L. 1992, p. 6, § 48; Ga. L. 1993, p. 947, §§ 1-6; Ga. L. 1994, p. 428, §§ 1, 2; Ga. L. 1996, p. 1021, § 1; Ga. L. 1998, p. 553, §§ 3, 4; Ga. L. 1998, p. 574, § 1; Ga. L. 1999, p. 589, § 2; Ga. L. 1999, p. 590, § 1; Ga. L. 1999, p. 656, § 1; Ga. L. 2000, p. 1338, § 1; Ga. L. 2002, p. 1031, §§ 2, 3; Ga. L. 2003, p. 271, § 2; Ga. L. 2003, p. 565, § 1; Ga. L. 2004, p. 360, § 1; Ga. L. 2004, p. 361, § 1; Ga. L. 2004, p. 362, §§ 1, 1A; Ga. L. 2005, p. 60, § 48/HB 95; Ga. L. 2005, p. 222, §§ 1, 2/HB 1; Ga. L. 2006, p. 685, § 1/HB 1293; Ga. L. 2006, p. 819, § 1/HB 1502; Ga. L. 2007, p. 90, § 1/HB 78; Ga. L. 2007, p. 608, § 1/HB 321; Ga. L. 2008, p. 1149, §§ 1, 2, 3/HB 1081; Ga. L. 2012, p. 763, § 1/HB 916; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2013, p. 655, § 1/HB 197; Ga. L. 2013, p. 683, § 1/SB 145; Ga. L. 2016, p. 583, § 1/HB 987; Ga. L. 2017, p. 9, § 1/HB 238; Ga. L. 2018, p. 910, § 1/SB 458; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2024, p. 1052, § 5(9)/SB 448, effective July 1, 2024; Ga. L. 2025, p. 258, § 1/HB 90, see notes for effective date; Ga. L. 2025, p. 618, § 1/HB 129, effective May 14, 2025.

Delayed effective date.

Ga. L. 2025, p. 258, § 2/HB 90, not codified by the General Assembly, provides that the 2025 amendments to this Code section become effective on January 1, 2027, upon the ratification of a resolution at the November, 2026, state-wide general election that amends the Constitution so as to increase the maximum acreage to qualify for assessment and taxation as a bona fide conservation use property. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2027. This Code section, as set out above, does not reflect the amendment by that Act owing to the delayed effective date. Upon ratification, is met, paragraph (a)(1), division (a)(1)(A.1)(ii), paragraph (a)(2), paragraph

(b)(3), and subsections (e) and (r) will read as follows: “(a)(1) Not more than 4,000 acres of tangible real property of a single person, the primary purpose of which is any good faith production, including but not limited to subsistence farming or commercial production, from or on the land of agricultural products or timber, subject to the following qualifications:”

“(a) A person who owns an interest in a family owned farm entity as described in division (1)(C)(iv) of this subsection may elect to allocate the lesser of any unused portion of such person’s 4,000 acre limitation or the product of such person’s percent interest in the family owned farm entity times the total number of acres owned by the family owned farm entity subject to such bona fide conservation use assessment, with the result that the family owned farm entity may receive bona fide conservation use assessment on more than 4,000 acres;”

“(a)(2) Not more than 4,000 acres of tangible real property, excluding the value of any improvements thereon, of a single owner of the types of environmentally sensitive property specified in this paragraph and certified as such by the Department of Natural Resources, if the primary use of such property is its maintenance in its natural condition or controlling or abating pollution of surface or ground waters of this state by storm-water runoff or otherwise enhancing the water quality of surface or ground waters of this state and if such owner meets the qualifications of subparagraph (C) of paragraph (1) of this subsection, subject to the following qualifications:”

“(b)(3) No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 4,000 acres. If any taxpayer has any beneficial interest in more than 4,000 acres of tangible real

property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 4,000 acres of such land;”

“(e) A single owner shall be authorized to enter into more than one covenant under this Code section for bona fide conservation use property, provided that the aggregate number of acres of qualified property of such owner to be entered into such covenants does not exceed 4,000 acres. Any such qualified property may include a tract or tracts of land which are located in more than one county. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter simultaneously the residence located on such property in a covenant for bona fide residential transitional use if the qualifications for each such covenant are met. A single owner shall be authorized to enter qualified property in a covenant for bona fide conservation use purposes and to enter other qualified property of such owner in a covenant for bona fide residential transitional use.” and

“(r) Property which is subject to current use assessment under this Code section shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to current use assessment under this Code section. Covenants shall be public records and shall be indexed and maintained in such manner as will allow members of the public to locate readily the covenant affecting any particular prop-

erty subject to current use assessment under this Code section. Based on information submitted by the county boards of tax assessors, the commissioner shall maintain a central registry of conservation use property, indexed by owners, so as to ensure that the 4,000 acre limitations of this Code section are complied with on a state-wide basis.”

Amendments.

The first 2025 amendment substituted “4,000 acres” for “2,000 acres” in paragraph (a)(1), at the end of division (a)(1)(A.1)(ii), in paragraph (a)(2), in three places in paragraph (b)(3), and in subsection (e); substituted “4,000 acre” for “2,000 acre” in division (a)(1)(A.1)(ii) and in subsection (r); and added “, subject to the following qualifications” at the end of paragraph (a)(2). For effective date of this amendment, see the delayed effective date note.

The second 2025 amendment, effective May 14, 2025, added the divisions (b)(2)(A)(i) and (b)(2)(A)(ii) designations; redesignated former division (b)(2)(A)(i) through (b)(2)(A)(iii) as subdivisions (b)(2)(A)(i)(I) through (b)(2)(A)(i)(III); ; substituted “assessment.” for “assessment;” at the end of the first sentence of paragraph (b)(4); added the second sentence of paragraph (b)(4); and added subparagraphs (b)(4)(A) and (b)(4)(B). See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2025, p. 618, § 3/HB 129, not codified by the General Assembly, provides that the 2025 amendment shall be applicable to all taxable years beginning on or after January 1, 2026.

JUDICIAL DECISIONS

Rental income impacting whether property qualified for conservation use covenants. — Open material questions of fact regarding whether the property owner’s rental income qualified as earnings on investments directly related

to past or future bona fide conservation uses precluded summary judgment and required a trial to resolve. *Hall County Bd. of Tax Assessors v Oliver Family Invs.*, 2025 Ga. App. LEXIS 126 (March 12, 2025).

48-5-7.5. Assessment of standing timber; penalty for failure to timely report; effect of reduction of property tax digest; supplemental assessment.

Cross references.

Temporary tax relief for standing timber, § 48-5-33.1.

Creation of tax credit for timber industry devastated from Hurricane Helene, § 48-7-40.37.

48-5-7.6. Preferential assessment for brownfield property.

(a)(1) For the purposes of this Code section, “brownfield property” means tangible real property where:

(A) There has been a release of hazardous waste, hazardous constituents, and hazardous substances into the environment;

(B) The director of the Environmental Protection Division of the Department of Natural Resources, under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended, has approved and not revoked said approval of the prospective purchaser’s corrective action plan or compliance status report for such brownfield property;

(C) The director of the Environmental Protection Division of the Department of Natural Resources, under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended, has issued and not revoked a limitation of liability certificate for the prospective purchaser; and

(D) The Environmental Protection Division of the Department of Natural Resources has certified eligible costs of remediation pursuant to subsection (j) of this Code section.

(2) The preferential classification and assessment of brownfield property provided for in this Code section shall apply to all real property qualified by the Environmental Protection Division of the Department of Natural Resources under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended, and any subsequent improvements to said property.

(3) “Eligible brownfield costs” means costs incurred after July 1, 2003, and directly related to the receipt of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended, that are not ineligible costs.

(4) “Ineligible costs” means expenses of the following types:

(A) Purchase or routine maintenance of equipment of a durable nature that is expected to have a period of service of one year or more after being put into use at the property without material impairment of its physical condition, unless the applicant can show

that the purchase was directly related to the receipt of a limitation of liability, or the applicant can demonstrate that the equipment was a total loss and that the loss occurred during the activities required for receipt of applicant's limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Georgia Brownfield Act," as amended;

(B) Materials or supplies not purchased specifically for obtaining a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Georgia Brownfield Act," as amended;

(C) Employee salaries and out-of-pocket expenses normally provided for in the property owner's operating budget (i.e., meals, fuel) and employee fringe benefits;

(D) Medical expenses;

(E) Legal expenses;

(F) Other expenses not directly related to the receipt of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the "Georgia Brownfield Act," as amended;

(G) Costs arising as a result of claims for damages filed by third parties against the property owner or its agents should there be a new release at the property during or after the receipt of a limitation of liability;

(H) Costs resulting from releases after the purchase of qualified brownfield property that occur as a result of violation of state or federal laws, rules, or regulations;

(I) Purchases of property;

(J) Construction costs;

(K) Costs associated with maintaining institutional controls after the certification of costs by the Environmental Protection Division of the Department of Natural Resources; and

(L) Costs associated with establishing, maintaining or demonstrating financial assurance after the certification of costs by the Environmental Protection Division of the Department of Natural Resources.

(5) "Local taxing authority" means a county, municipal, school district, or any other local governing authority levying ad valorem taxes on a taxpayer's property. If a taxpayer's property is taxed by more than one such authority, the term "local taxing authority" shall mean every levying authority.

(6) "Taxable base" means a value assigned to the brownfield property pursuant to the provisions of subparagraph (F) of paragraph (3) of Code Section 48-5-2.

(7) "Tax savings" means the difference between the amount of taxes paid on the taxable base and the taxes that would otherwise be due on the current fair market value of the qualified brownfield property. Tax savings run with the qualified brownfield property regardless of title transfer and shall be available until the brownfield property is disqualified pursuant to subsection (e) of this Code section.

(b) In order for property to qualify under this Code section for preferential assessment as provided for in subsection (c.4) of Code Section 48-5-7, the applicant must receive the certifications required for brownfield property as defined in paragraph (1) of subsection (a) of this Code section.

(c) Upon receipt of said certifications, a property owner desiring classification of any such contaminated property as brownfield property in order to receive the preferential assessment shall make application to the county board of tax assessors and include said certifications with such application. The county board of tax assessors shall determine if the provisions of this Code section have been complied with, and upon such determination, the county board of tax assessors shall be required to grant preferential assessment to such property. The county board of tax assessors shall make the determination within 90 days after receiving the application and shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306. Failure to timely make such determination or so notify the applicant pursuant to this subsection shall be deemed an approval of the application. Appeals from the denial of an application for preferential assessment by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

(d)(1) Property which has been classified by the county board of tax assessors as brownfield property shall be immediately eligible for the preferential assessment provided for in subsection (c.4) of Code Section 48-5-7; provided, however, that, for the purposes of determining the years of eligibility for preferential assessment, the tax year following the year in which the certification was filed with the county board of tax assessors pursuant to subsection (c) of this Code section shall be considered and counted as the first year of eligibility.

(2) Property which is subject to preferential assessment shall be separately classified from all other property on the tax digest; and such separate classification shall be such as will enable any person examining the tax digest to ascertain readily that the property is subject to preferential assessment.

(3) The local taxing authority shall enter upon the tax digest as the

basis or value of a parcel of brownfield property a value equal to the lesser of the acquisition cost of the property or the assessment of the fair market value of the property as recorded in the county tax digest at the time application for participation in the program was submitted to the Environmental Protection Division of the Department of Natural Resources under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended. Property classified as brownfield property shall be recorded upon the tax digest as provided in this Code section for ten consecutive assessment years, or as extended pursuant to subsection (o) of this Code section, unless sooner disqualified pursuant to subsection (e) of this Code section, and the notation “brownfield property” shall be entered on the tax digest adjacent to the valuation of such property to indicate that the property is being preferentially assessed. The local taxing authority shall also enter upon the tax digest an assessment of the fair market value of the property each year, excluding the provisions of subparagraph (F) of paragraph (3) of Code Section 48-5-2.

(e)(1) When property has once been classified and assessed as brownfield property, it shall remain so classified and be granted the preferential assessment until the property becomes disqualified by any one of the following:

(A) Written notice by the taxpayer to the local taxing authority to remove the preferential classification and assessment;

(B) Sale or transfer of ownership to a person not subject to property taxation or making the property exempt from property taxation except a sale or transfer to any authority created by or pursuant to the Constitution of Georgia, statute or local legislation, including a development authority created pursuant to Code Section 36-62-4, constitutional amendment or local legislation, a downtown development authority created pursuant to Code Section 36-42-4, an urban redevelopment agency created pursuant to Code Section 36-61-18, a joint development authority created pursuant to Code Section 36-62-5.1, or a housing authority created pursuant to Code Section 8-3-4;

(C) Revocation of a limitation of liability by the Department of Natural Resources. The Department of Natural Resources has the authority to revoke a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended. The sale or transfer to a new owner shall not operate to disqualify the property from preferential classification and assessment so long as the property continues to qualify as brownfield property, except as specified in subparagraph (B) of this paragraph;

(D) The later of the expiration of ten years during which the property was classified and assessed as brownfield property or the

expiration of this preferential assessment period as extended pursuant to subsection (o) of this Code section; or

(E) The tax savings accrued on the property equal the eligible brownfield costs certified by the Environmental Protection Division of the Department of Natural Resources and submitted to the local taxing authority.

(2) Except as otherwise provided in this Code section, if a property becomes disqualified pursuant to subparagraph (C) of paragraph (1) of this subsection, the decertification shall be transmitted to the county board of tax assessors by the Environmental Protection Division of the Department of Natural Resources and said assessors shall appropriately notate the property as decertified. Such property shall not be eligible to receive the preferential assessment provided for in this Code section during the taxable year in which such disqualification occurs.

(f) After a qualified brownfield property begins to receive preferential tax treatment the property owner shall:

(1) In a sworn affidavit, report his or her tax savings realized for each year to the local taxing authority. Such report shall include:

(A) The number of years preferential tax treatment pursuant to this Code section has been received;

(B) Total certified eligible brownfield costs;

(C) Tax savings realized to date;

(D) Transfers of eligible brownfield costs, if any; and

(E) Eligible brownfield costs remaining;

(2) In the tax year in which the taxes otherwise due on the fair market value of the property exceed any remaining eligible brownfield costs, the taxpayer shall pay the taxes due on the fair market value of the property less any remaining eligible brownfield costs.

(g) A qualified brownfield property may be transferred or leased and continue to receive preferential tax treatment if:

(1) The transferee or lessee of the property is an entity required to pay ad valorem property tax on the qualified brownfield property or an interest therein;

(2) The transferee or lessee complies with all of the requirements of this Code section;

(3) The transferee or lessee meets the requirements of Code Section 12-8-206;

(4) The transferee or lessee continues any and all activities, if any are required, for the continuation of a limitation of liability pursuant to Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended;

(5) The transferee or lessee and the transferor notify the local taxing authority with respect to the transfer of the qualified brownfield property by filing a separate copy of the transfer with the local taxing authority no later than 90 days following the date of the transfer;

(6) Failure to timely notify one local taxing authority shall not affect any timely notification to any other local taxing authority; and

(7) The transfer of property shall not restart, reset or otherwise lengthen the period of preferential tax treatment pursuant to this Code section.

(h)(1) A qualified brownfield property may be subdivided into smaller parcels and continue to receive preferential tax treatment if:

(A) All of the requirements of subsection (g) of this Code section are met; and

(B) The transferee and transferor agree and jointly submit to the local taxing authority a sworn affidavit stating the eligible brownfield costs being transferred to the subdivided property, to wit:

(i) A transferor’s report to the local taxing authority shall include:

(I) The total certified eligible brownfield costs for the qualified brownfield property;

(II) The tax savings realized to date;

(III) The eligible brownfield costs being transferred;

(IV) The number of years of preferential tax treatment pursuant to this Code section has been received;

(V) The eligible brownfield costs remaining; and

(VI) A request to establish the taxable base of the transferred property and reestablish the taxable base for the retained property pursuant to paragraph (2) of this subsection;

(ii) Failure to file a sworn affidavit with one local taxing authority shall not affect any sworn affidavit submitted to any other local taxing authority;

(iii) A transferee’s first report to the local taxing authority shall include:

(I) A statement of the amount of the transferred eligible brownfield costs;

(II) The number of years of preferential tax treatment the property received prior to transfer (carry over from transferor); and

(III) A request to establish a taxable base for the property pursuant to paragraph (2) of this subsection; and

(iv) Subsequent reports made by a transferee shall include the same information provided by property owners in paragraph (1) of subsection (f) of this Code section.

(2) The taxable base for the subdivided property shall be established by the local taxing authority based on the ratio of acres purchased to total acres at the time of the establishment of the taxable base for the entire qualified brownfield property. Such ratio shall be applied to the taxable base as recorded in the county tax digest at the time the application was received by the Environmental Protection Division for participation in the program under Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act.” The taxable base on the retained qualified brownfield property shall be decreased by the amount of taxable base assigned to the subdivided portion of the property.

(3) The subdivision of property shall not restart, reset, or otherwise lengthen the period of preferential tax treatment pursuant to this Code section.

(i) In the year in which preferential tax treatment ends, the taxpayer shall be liable for any and all ad valorem taxes due on the property for which a certified eligible brownfield cost is not claimed as an offset.

(j) The Environmental Protection Division of the Department of Natural Resources shall review the eligible costs submitted by the applicant/taxpayer and shall approve or deny those costs prior to those costs being submitted to the local tax authority. Eligible costs to be certified as accurate by the Environmental Protection Division shall be submitted by the applicant to the division at such time and in such form as is prescribed by the division. Eligible costs may be submitted for certification only once for each assessment or remediation undertaken pursuant to Article 9 of Chapter 8 of Title 12, the “Georgia Brownfield Act,” as amended. The certification of costs shall be a decision of the director and may be appealed in accordance with subsection (c) of Code Section 12-2-2.

(k) The taxing authority shall provide an appropriate form or forms or space on an existing form or forms to implement this Code section.

(l) Taxpayers shall have the same rights to appeal from the deter-

mination of the taxable base and assessments and reassessments of qualified brownfield property as set out in Code Section 48-5-311.

(m) A penalty shall be imposed under this Code section if during the special classification period the taxpayer fails to abide by the corrective action plan. The penalty shall be applicable to the entire tract which is the subject of the special classification and shall be twice the difference between the total amount of tax paid pursuant to preferential assessment under this Code section and the total amount of taxes which would otherwise have been due under this chapter for each completed or partially completed year of the special classification period. Any such penalty shall bear interest at the rate specified in Code Section 48-2-40 from the date the special classification is breached.

(n) Penalties and interest imposed under this Code section shall constitute a lien against the property and shall be collected in the same manner as unpaid ad valorem taxes are collected. Such penalties and interest shall be distributed pro rata to each taxing jurisdiction wherein current use assessment under this Code section has been granted based upon the total amount by which such preferential assessment has reduced taxes for each such taxing jurisdiction on the property in question as provided in this Code section.

(o)(1) Notwithstanding anything to the contrary in subsections (a) through (n) of this Code section, a qualified brownfield property may be eligible for preferential assessment in accordance with the provisions of subsection (c.4) of Code Section 48-5-7 for a period not to exceed 15 years under the following circumstances:

(A) Construction of improvements on the property commenced but thereafter ceased for a period in excess of 180 days;

(B) After a delay in excess of 180 days, construction of improvements on the property resumed; and

(C) The owner of the qualified brownfield property submits a sworn certification to the county board of tax assessors stating the date on which construction first commenced, the date on which construction ceased, and the date on which construction resumed.

(2) Upon receipt of the certification required by subparagraph (C) of paragraph (1) of this subsection, the county board of tax assessors shall extend the period of preferential assessment for one year for each 365 days of construction inactivity for up to a maximum of five consecutive years. Under no circumstances shall the period of preferential assessment exceed 15 consecutive years.

History.

§ 48; Ga. L. 2012, p. 843, § 4/HB 1102;
Code 1981, § 48-5-7.6, enacted by Ga. L. Ga. L. 2013, p. 141, § 48/HB 79; Ga. L.
2003, p. 170, § 3; Ga. L. 2004, p. 631, 2014, p. 866, § 48/SB 340; Ga. L. 2016, p.

864, § 48/HB 737; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2025, p. 1029, § 48(1)/SB 153, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, part of an Act to revise, modern-

ize, and correct the Code, redesignated the second subdivision (h)(1)(B)(iii)(II) as subdivision (h)(1)(B)(iii)(III).

48-5-28. Priority of taxes over other claims; superiority of security deed.

(a) Except as otherwise provided in Code Section 53-7-40, taxes shall be paid before any other debt, lien, or claim of any kind. The property returned, the property held at the time of returning property, and the property held after the time of returning property shall always be subject to a lien for taxes.

(b) The title and operation of a security deed shall be superior to the taxes assessed against the owner of property when the tax represents an assessment upon property of the owner other than that property specifically subject to the title and operation of the security deed.

History.

Laws 1804, Cobb's 1851 Digest, p. 1050.; Code 1863, § 742; Code 1868, § 809; Code 1873, § 812; Code 1882, § 812; Civil Code 1895, § 883; Civil Code 1910, § 1140; Code 1933, § 92-5707; Ga. L. 1953, Nov.-Dec. Sess., p. 168, § 1; Code 1933, § 91A-1023, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 10, § 11; Ga. L. 2025, p.

1029, § 48(2)/SB 153, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, part of an Act to revise, modernize, and correct the Code substituted "Code Section 53-7-40," for "Code Section 53-7-91," in subsection (a).

48-5-33.1. Temporary tax relief for standing timber; procedure; certification form; cooperation with State Forestry Commission; regulations.

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

(1) "Disaster area" means any county designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024.

(2) "Eligible governing authority" means the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the disaster area.

(3) "Eligible standing timber" means any timber which is subject to taxation pursuant to Code Section 48-5-7.5 that is on eligible timber property.

(4) “Eligible timber property” means any parcel, tract, stand, or other identifiable unit of property that:

(A) Contains standing timber which would, in the ordinary course of business, be sold or harvested;

(B) Is timberland property as such term is defined in Code Section 48-5-600;

(C) Is located within the disaster area; and

(D) Was severely damaged or destroyed as a result of the natural disaster.

(5) “Severely damaged or destroyed” means damaged to the extent which would require salvage thinning, a salvage operation, or clear-cut of eligible standing timber based on criteria established by the State Forestry Commission pursuant to subsection (k) of this Code section.

(b) Pursuant to Article VII, Section I, Paragraph III(h) of the Constitution of Georgia and in accordance with the provisions of this Code section, an eligible governing authority may grant temporary tax relief from taxes levied for eligible standing timber pursuant to Code Section 48-5-7.5 during:

(1) The final quarter of 2024; and

(2) Each quarter of 2025.

(c) To grant the temporary tax relief authorized by subsection (b) of this Code section, an eligible governing authority shall adopt a resolution or ordinance that:

(1) Declares that its jurisdiction contains eligible timber property;

(2) Consents to grant the tax relief provided under this Code section;

(3) Requires that taxpayers seeking such tax relief submit the certification established pursuant to subsection (f) of this Code section and that such certification shall be accepted by the eligible governing authority; and

(4) Waives the levy and collection of payment of taxes otherwise due pursuant to Code Section 48-5-7.5 for the final quarter of 2024 and during each quarter of 2025.

(d) Upon adoption of the resolution or ordinance provided under subsection (c) of this Code section, no taxpayer who submits the certification established pursuant to subsection (f) of this Code section shall be required to pay taxes otherwise levied pursuant to Code

Section 48-5-7.5 for eligible standing timber during the final quarter of 2024 or during any quarter of 2025.

(e) In the event taxes were levied and paid by a taxpayer pursuant to Code Section 48-5-7.5 for eligible standing timber during the final quarter of 2024 or during any quarter of 2025, the eligible governing authority to which such taxes were payable or collected shall provide that a refund be issued to such taxpayer for the total amount paid in the same manner as otherwise provided under Code Section 48-5-380. If such taxes were levied but unpaid, the eligible governing authority to which such taxes are payable or collected shall waive payment and collection as provided in the resolution or ordinance adopted pursuant to subsection (c) of this Code section, and shall be provided by the tax collector or tax commissioner an updated tax bill reflecting that the amount is no longer due.

(f)(1) A certification form shall be established by the State Forestry Commission in consultation with the commissioner and Association County Commissioners of Georgia within ten days of May 8, 2025. In addition to requiring necessary identification and location information, such certification shall:

(A) Require such taxpayer to declare that their otherwise taxable property is eligible standing timber;

(B) Require such taxpayer to declare that they are making a claim for temporary tax relief for eligible standing timber pursuant to this Code section; and

(C) Allow the taxpayer to attach photographs of their eligible timber property, verification by a registered forester that the otherwise taxable property is eligible timber property, or other supporting documentation.

(2) Such certification shall be completed by the taxpayer and shall be submitted to the eligible governing authority as provided in the resolution or ordinance adopted pursuant to subsection (c) of this Code section.

(3) The State Forestry Commission shall distribute or otherwise make available such certification form to taxpayers.

(g) The State Forestry Commission is authorized to conduct audits of property for compliance with this Code section at the request of the tax collector or tax commissioner for an eligible governing authority. In the event the State Forestry Commission conducts an audit and finds that the temporary tax relief granted to a taxpayer pursuant to this Code section was improper, the State Forestry Commission shall report such findings to the tax collector or tax commissioner who may pursue all remedies available by law as necessary to recapture the tax that would have been due but for being wrongfully claimed by a taxpayer.

(h) Any temporary tax relief approved or allowed under this Code section shall be paid from funds of the eligible governing authority to which the taxes were or were to have been paid.

(i)(1) For the purpose of offsetting an eligible governing authority's revenue loss in the final quarter of 2024 and any quarter of 2025 due to the destruction of eligible standing timber in the disaster area and the temporary tax relief authorized pursuant to this Code section, the commissioner shall, subject to an appropriation by the General Assembly specifically referencing the provisions of this Code section, provide a grant to each eligible governing authority that has consented to grant the temporary tax relief authorized pursuant to this Code section.

(2) A grant provided for in paragraph (1) of this subsection shall be allotted to each eligible governing authority based on:

(A) The governing authority's estimated revenue loss as described in paragraph (1) of this subsection;

(B) The revenue received by such governing authority pursuant to Code Section 48-5-7.5 in each of the preceding three years; and

(C) The estimated damage to eligible standing timber in the jurisdiction as provided in the *Hurricane Helene Timber Damage Assessment* published by the State Forestry Commission on November 5, 2024, or other reliable data from the State Forestry Commission.

(3) No grant to an eligible governing authority provided pursuant to paragraph (1) of this subsection shall exceed the average of the total revenue received by such governing authority pursuant to Code Section 48-5-7.5 in 2021, 2022, and 2023.

(j)(1) The grants provided pursuant to subsection (i) of this Code section shall not be included in the calculation of the equalized adjusted property tax digest under Code Section 48-5-274 for the purpose of calculating the required local five mill share for school funding purposes under Code Section 20-2-164.

(2) The temporary tax relief authorized pursuant to this Code section shall not affect the requirement provided for in paragraph (2) of subsection (m) of Code Section 48-5-7.5 that the fair market value of timber harvested or sold be added to a digest and be included in the calculation of the equalized adjusted property tax digest under Code Section 48-5-274 for the purpose of calculating the required local five mill share for school funding purposes under Code Section 20-2-164.

(k)(1) The commissioner, tax collectors, and tax commissioners shall be authorized to consult with the State Forestry Commission to implement the provisions of this Code section.

(2) The State Forestry Commission shall establish criteria for determining whether timber property is severely damaged or destroyed. In establishing such criteria, such commission may consider:

(A) The average damage sustained throughout the timber property;

(B) Whether the timber property has adequate remaining trees per acre to maintain viable timber property; and

(C) The risk of insect and disease damage to the timber property as a result of the disaster.

(1) The commissioner may promulgate any rules and regulations necessary to implement and administer the provisions this Code section.

History.

Code 1981, § 48-5-33.1, enacted by Ga. L. 2025, p. 231, § 1-3/HB 223, effective May 8, 2025.

Effective date.

This Code section became effective May 8, 2025.

Code Commission notes.

Pursuant to Code Section 28-9-5, in 2025, “May 8, 2025” was substituted for “the effective of this Code section” at the end of the first sentence of paragraph (f)(1).

Editor’s notes.

Ga. L. 2025, p. 231, § 1/HB 223, not codified by the General Assembly, provides: “This part shall be known and may be cited as the “Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act.”

Ga. L. 2025, p. 231, § 1-2/HB 223, not codified by the General Assembly, provides: “The General Assembly finds that:

“(1) Hurricane Helene has had a catastrophic impact on the citizens and the economy of many areas in this state, has particularly devastated the timber industry on which the citizens of southwest Georgia are heavily dependent for their livelihood by reducing or eliminating the long-held investments in standing timber and timberlands of businesses and families, and has created both a public fire

hazard and a danger of insect infestations due to the massive amounts of downed timber caused by the severity of this natural disaster;

“(2) As of November, 2024, the estimated losses to standing timber caused by Hurricane Helene as measured by the State Forestry Commission were nearly \$1.3 billion;

“(3) Timberlands as investments are unique as an agriculture product in this state, as timber products often take ten years or longer to realize any return on the investment;

“(4) Many counties, municipalities, and local school districts rely on the taxes levied at the time of timber’s harvest or sale pursuant to Code Section 48-5-7.5, but with the destruction of timberlands throughout this state, that tax revenue will likely not be realized; and

“(5) It is the intent of the General Assembly to authorize local governing authorities to provide temporary tax relief from the taxes levied pursuant to Code 48-5-7.5 so that the timber industry, and the businesses and families that provide timber products to such industry, will realize a reduced cost for growing new product and recovering from the devastating effects of Hurricane Helene. These reduced costs will help stabilize the market and allow for quicker harvesting and recovery of lands where some timber is still salvageable.”

48-5-34. Tax bill; procedures and requirements.

(a) In addition to any other requirements provided by law, the ad valorem property tax bill form shall be prepared annually by the county tax commissioner or collector and furnished to each taxpayer who owes state, county, or county school tax for the current tax year. The form shall provide the total amount of such taxes levied on property owned by the taxpayer, the amount of property tax credit granted by Act of the 1973 Session of Georgia’s General Assembly, and the net amount of such taxes due for the current tax year.

(b) In addition to the requirements of subsection (a) of this Code section, if the millage rate adopted by a taxing authority exceeds the estimated roll-back rate and such estimated roll-back rate was provided in the annual notice of assessment, such tax bill shall include a notice containing the name of such taxing authority and the following statement in bold print: “The adopted millage rate exceeds the estimated roll-back rate as stated in the annual notice of assessment that you previously received for this taxable year, which will result in an increase in the amount of property tax that you will owe.”

(c)(1) If the governing authority of a county, consolidated government, municipality, or school district elected to opt out of the homestead exemption provided for in Code Section 48-5-44.2 and there is not in effect for such political subdivision a base year value homestead exemption or adjusted base year value homestead exemption that is generally applicable for homestead residents, each ad valorem property tax bill issued by such political subdivision for homestead properties shall contain a notice in bold print that corresponds with the following statement:

“[Name of the political subdivision] chose to opt out of property tax relief for homeowners related to HB 581 (2024). If you have concerns about that decision, please call [the main telephone number for the levying or recommending authority of the political subdivision].”

(2) The provisions of paragraph (1) of this subsection shall not apply for any taxable year beginning after December 31, 2029.

History.

Ga. L. 2024, p. 20, § 1-2/HB 581, effective January 1, 2025; Ga. L. 2025, p. 4, § 1-2/HB 92, effective April 1, 2025.

Effective date.

This Code section became effective January 1, 2025. See Editor’s notes for applicability.

Amendments.

The 2025 amendment, effective April

1, 2025, in subsection (b), substituted “if the millage rate adopted by a taxing authority” for “regarding any ad valorem property tax bill where the millage rate adopted by a tax authority” and inserted “and such estimated roll-back rate was provided in the annual notice of assessment”; and added subsection (c). See Editor’s notes for applicability.

Editor's notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is

not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

Ga. L. 2024, p. 20, § 4-1/HB 581 and Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, make this Code section applicable to taxable years beginning on or after January 1, 2025.

ARTICLE 2**PROPERTY TAX EXEMPTIONS AND DEFERRAL****PART 1****TAX EXEMPTIONS****48-5-41. Exempt property.****JUDICIAL DECISIONS****General Consideration**

Property used for blood collection exempt. — Superior court did not err in granting summary judgment to appellee and ruling that the appellee's property was exempt from ad valorem taxation because the appellee collected blood and blood components from volunteer donors,

processed and tested the blood, and distributed the blood to hospitals for all patients, including indigent ones. *Lowndes Cnty. Bd. of Tax Assessors v. LifeSouth Cmty. Blood Ctrs., Inc.*, 373 Ga. App. 110, 907 S.E.2d 716, 2024 Ga. App. LEXIS 394 (2024).

48-5-42.1. Exemption for personal property with value not exceeding \$20,000.00.

(a) It is the intent of this Code section to exempt from the payment of ad valorem taxation certain tangible personal property on which the tax due does not exceed the reasonable cost of administering and collecting the tax.

(b) All tangible personal property of a taxpayer, except motor vehicles, trailers, and mobile homes, shall be exempt from all ad valorem taxation if the actual fair market value of the total amount of taxable tangible personal property owned by the taxpayer within the county, as determined by the board of tax assessors, does not exceed \$20,000.00.

History.

Code 1981, § 48-5-42.1, enacted by Ga.

L. 1986, p. 878, § 1; Ga. L. 1988, p. 13, § 48; Ga. L. 2001, p. 1218, § 1; Ga. L.

2024, p. 696, § 1/HB 808, effective January 1, 2025.

Amendments.

The 2024 amendment, effective January 1, 2025, substituted “\$20,000.00” for “\$7,500.00” at the end of subsection (b).

Editor’s notes.

Ga. L. 2024, p. 696, § 2/HB 808, provides: “In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the Constitution of the State of Georgia, this Act shall not become law unless it receives the requisite two-thirds’ majority vote in both the Senate and the House of Representatives.” The requisite vote was received in both the Senate and the House of Representatives.

Ga. L. 2024, p. 20, § 4-1/HB 581, not

codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

48-5-44.1. Homestead exemption for certain residents residing in a municipal corporation located in more than one county.

(a) For purposes of this Code section, the term:

(1) “Ad valorem taxes” means all ad valorem taxes for municipal purposes levied by, for, or on behalf of any municipality in this state, but excluding any ad valorem taxes to pay interest on and to retire municipal bonded indebtedness.

(2) “Adjusted base year value” means the previous adjusted base year value adjusted annually by 2.6 percent plus any change in homestead value, provided that no such change in homestead value shall be duplicated as to the same addition or improvement.

(3) “Change in homestead value” means value, including any final determination of value on appeal pursuant to Code Section 48-5-311 derived from additions or improvements to, or the removal of real property of, the homestead after the lowest base year value is determined.

(4) “Homestead” means homestead as defined and qualified in Code Section 48-5-40 with the additional qualification that it shall include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.

(5) “Lowest base year value” means:

(A) Among the 2016, 2017, and 2018 taxable years, the lowest assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the homestead, with

such assessed value being multiplied by 1.0423, which number represents inflation rate data for December, 2015, through December, 2017, with respect to an exemption under this Code section which is first granted to a person on such person's homestead in the 2019 taxable year or who thereafter reapplies for and is granted such exemption in the 2020 taxable year, or thereafter, solely because of a change in ownership to a joint tenancy with right of survival; or

(B) In all other cases, the lower of the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the homestead, from the taxable year immediately preceding the taxable year in which the exemption under this Code section is first granted to the most recent owner of such homestead or the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of the homestead, from the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead, with respect to an exemption under this Code section which is first granted to a person on such person's homestead in the 2020 taxable year or who thereafter reapplies for and is granted such exemption in the 2021 taxable year, or thereafter, solely because of a change in ownership to a joint tenancy with right of survival.

(6) "Previous adjusted base year" means:

(A) With respect to an exemption under this Code section that is first granted to a person on such person's homestead, the lowest base year value; or

(B) In all other cases, the adjusted base year value as calculated in the taxable year immediately preceding the current year.

(b) When a resident of this state resides in a municipal corporation that is located in more than one county, that levies a sales tax for the purposes of a metropolitan area system of public transportation, and that has within its boundaries an independent school system, the homestead of each such resident actually occupied by the owner as a residence and homestead shall be exempted from ad valorem taxes for municipal purposes in an amount equal to the amount by which the current year assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311 of such homestead exceeds the adjusted base year value of the homestead. The value of such property in excess of such exempted amount shall remain subject to taxation.

(c) The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this Code section shall

continue to receive such exemption so long as such surviving spouse continues to occupy the home as a residence and homestead.

(d) A person shall not receive the homestead exemption granted by subsection (b) of this Code section unless such person or person's agent files an application with the tax receiver or tax commissioner of his or her respective municipality charged with the duty of receiving returns of property for taxation giving such information relative to receiving such exemption as will enable such tax receiver or tax commissioner to make a determination regarding the initial and continuing eligibility of such person for such exemption or has already filed for and is receiving a homestead exemption and such existing application provides sufficient information to make such determination of eligibility. Such tax receiver or tax commissioner shall provide application forms for this purpose.

(e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1. Such exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After a person or a person's agent has filed the proper application as provided in subsection (d) of this Code section, it shall not be necessary to make application thereafter for any year and the exemption shall continue to be allowed to such person. It shall be the duty of any person granted the homestead exemption under subsection (b) of this Code section to notify the tax receiver or tax commissioner of the municipality in the event such person for any reason becomes ineligible for such exemption.

(f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead exemption granted by subsection (b) of this Code section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes for municipal purposes.

(2) The homestead exemption granted by subsection (b) of this Code section shall be in lieu of and not in addition to any other base year assessed value or adjusted base year value homestead exemption provided by local Act which is applicable to ad valorem taxes for municipal purposes.

(g) The exemption granted by subsection (b) of this Code section shall apply to all taxable years beginning on or after January 1, 2019.

(h) Any municipal corporation described in subsection (b) of this Code section shall be exempt from the provisions of subsections (c) and (e) of Code Section 48-5-32.1.

History.

Code 1981, § 48-5-44.1, enacted by Ga. L. 2018, p. 235, § 1/HB 820.

Editor's notes.

This Code section is set out in the supplement to correct a formatting issue.

48-5-44.2. Base year homestead exemption.

(a) For purposes of this Code section, the term:

(1) “Ad valorem taxes” means all ad valorem taxes levied by, for, or on behalf of the state or any county, consolidated government, municipality, or local school district in this state, except for any ad valorem taxes levied to pay interest on and to retire bonded indebtedness.

(2) “Adjusted base year assessed value” means the sum of:

(A) The previous adjusted base year assessed value;

(B) An amount equal to the difference between the current year assessed value of the homestead and the base year assessed value of the homestead, provided that such amount shall not exceed the total of the previous adjusted base year assessed value of the homestead multiplied by the inflation rate for the prior year; and

(C) The value of any substantial property change, provided that no such value added improvements to the homestead shall be duplicated as to the same addition or improvement.

(3) “Base year assessed value” means:

(A) With respect to an exemption under this Code section which is first granted to a person on such person’s homestead for the 2025 taxable year, the assessed value for taxable year 2024, including any final determination of value on appeal pursuant to Code Section 48-5-311, of the homestead; or

(B) In all other cases, the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year immediately preceding the taxable year in which the exemption under this Code section is first granted to the applicant.

(4) “Homestead” means homestead as defined and qualified in Code Section 48-5-40, with the additional limitation that it shall include:

(A) Only the primary residence and not more than five contiguous acres of land immediately surrounding such residence; or

(B) If the property is assessed pursuant to Code Section 48-5-7.4 or 48-5-7.7, only the primary residence and the portion of the underlying property that is excluded from the benefit of such assessment pursuant to subparagraph (a)(1)(B) of Code Section 48-5-7.4 or subparagraph (b)(2)(B) of Code Section 48-5-7.7.

(5) “Inflation rate” means the annual inflationary index rate as

determined for a given year by the commissioner in accordance with subsection (g) of this Code section.

(6) “Previous adjusted base year assessed value” means:

(A) With respect to the year for which the exemption under this Code section is first granted to a person on such person’s homestead, the base year assessed value; or

(B) In all other cases, the adjusted base year assessed value of the homestead as calculated in the taxable year immediately preceding the current year, including any final determination of value on appeal pursuant to Code Section 48-5-311.

(7) “Substantial property change” means any increase or decrease in the assessed value of a homestead derived from additions or improvements to, or the removal of real property from, the homestead which occurred after the year in which the base year assessed value is determined for the homestead. The assessed value of the substantial property changes shall be established following any final determination of value on appeal pursuant to Code Section 48-5-311.

(b)(1) Subject to the limitations provided in this Code section, each resident of this state is granted an exemption on that person’s homestead from ad valorem taxes in an amount equal to the amount by which the current year assessed value of that homestead, including any final determination of value on appeal pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed value.

(2) Except as provided for in subsection (c) of this Code section, no exemption provided for in this subsection shall transfer to any subsequent owner of the property, and the assessed value of the property shall be as provided by law.

(c) The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this Code section shall continue to receive the exemption provided under subsection (b) of this Code section, so long as such surviving spouse continues to occupy the residence as a homestead.

(d) No person shall receive the exemption granted by subsection (b) of this Code section unless such person or person’s agent files an application with the tax receiver or tax commissioner of his or her respective local government or governments charged with the duty of receiving returns of property for taxation giving such information relative to receiving such exemption as will enable such tax receiver or tax commissioner to make a determination regarding the initial and continuing eligibility of such person for such exemption; provided, however, that any person who had previously applied for a homestead

exemption, was allowed such homestead exemption for the 2024 tax year, and remains eligible for a homestead exemption for that same homestead property in the 2025 tax year shall be automatically allowed the exemption granted under subsection (b) of this Code section for that homestead without further application. Such tax receiver or tax commissioner shall provide application forms for this purpose.

(e) The exemption granted by subsection (b) or (c) of this Code section shall be claimed and returned as provided in Code Section 48-5-50.1. Such exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After a person or a person's agent has filed the proper application or is automatically granted the homestead exemption as provided in subsection (d) of this Code section, it shall not be necessary for such person or such person's surviving spouse to make application thereafter for any year, and the exemption shall continue to be allowed to such person or such person's surviving spouse. It shall be the duty of any person granted the homestead exemption under subsection (b) or (c) of this Code section to notify the tax receiver or tax commissioner of the local government or governments in the event such person for any reason becomes ineligible for such exemption.

(f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead exemption granted by subsection (b) of this Code section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

(2) The homestead exemption granted by subsection (b) of this Code section shall not be applied in addition to any other base year value homestead exemption provided by law with respect to the given taxing jurisdiction to which the such law applies. In any such event, the tax receiver or tax commissioner of the taxpayer's respective local government or governments charged with the duty of receiving returns of property for taxation shall apply only the base year value homestead exemption that is larger or more beneficial for the taxpayer with respect to the particular taxing jurisdictions to which more than one base year value homestead exemption applies.

(g) For the purposes of this Code section, the commissioner shall promulgate a standardized method for determining annual inflationary index rates which reflect the effects of inflation and deflation on the cost of living for residents of this state for a given calendar year. Such method may utilize the Consumer Price Index as reported by the Bureau of Labor Statistics of the United States Department of Labor or any other similar index established by the federal government if the commissioner determines that such federal index fairly reflects the effects of inflation and deflation on residents of this state.

(h) The exemption granted by subsection (b) of this Code section

shall apply to all taxable years beginning on or after January 1, 2025, provided that:

(1) A constitutional amendment is ratified and becomes effective on January 1, 2025, which authorizes the General Assembly to provide by general law for a homestead exemption that shall not be applicable to certain political subdivisions, which elect to opt out of the homestead exemption by a date certain; and

(2) The exemption granted by subsection (b) of this Code section shall not be applicable for any county, consolidated government, municipality, or school district for which the governing authority of such political subdivision adopts an opt-out resolution in accordance with subsection (i) of this Code section.

(i)(1) The governing authority of any county, consolidated government, municipality, or school district may elect to opt out of the homestead exemption otherwise granted by this Code section with respect to such political subdivision through the adoption of a resolution to do the same by March 1, 2025, after completing the following steps:

(A) The governing authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The governing authority shall place an advertisement in a newspaper of general circulation serving the residents of the political subdivision and post such advertisement on its website, which shall read as follows:

“INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision).

All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time).

Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).”

Simultaneously with this notice the governing authority shall provide a press release to the local media; and

(B) The advertisement required by subparagraph (A) of this paragraph shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement

specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for its intention to opt out of the homestead exemption.

(2) No election to opt out of the homestead exemption pursuant to this Code section shall become effective with respect to a political subdivision unless the procedures and hearings required by paragraph (1) of this subsection are completed and a copy of such resolution is filed with the Secretary of State by March 1, 2025.

(3) For an election to opt out of the homestead exemption pursuant to this subsection to remain effective for tax years 2027 and after with respect to a political subdivision that does not have in effect a base year value homestead exemption or an adjusted base year value homestead exemption that is generally applicable to homestead residents, the governing authority of such political subdivision shall complete the same procedures and hearings required by paragraph (1) of this subsection, except that a copy of the required resolution shall be filed with the Secretary of State by March 1, 2027.

(4) The governing authority of any county, consolidated government, municipality, or school district that has elected to opt out of the homestead exemption pursuant to this subsection may rescind such election at any time by adopting a resolution to do so and filing a copy of such resolution with the Secretary of State; provided, however, that such resolution to rescind the election to opt out shall only be effective for:

(A) Tax year 2025 if a copy of the resolution is filed with the Secretary of State by April 30, 2025; and

(B) Any other tax year from 2026 through 2029 if a copy of the resolution is filed with the Secretary of State by March 1 of such year.

History.

Ga. L. 2024, p. 20, § 2-1/HB 581, effective January 1, 2025; Ga. L. 2025, p. 4, § 1-3/HB 92, effective April 1, 2025.

Effective date.

This Code section became effective January 1, 2025. See Editor's notes for applicability.

Amendments.

The 2025 amendment, effective April 1, 2025, added “, with the additional limitation that it shall include:” at the end of paragraph (a)(4); added subparagraphs (a)(4)(A) and (a)(4)(B); in subsection (e), inserted “or (c)” in the first and third sentences, and in the second sentence, inserted “for such person or such person’s

surviving spouse” and inserted “or such person’s surviving spouse”; redesignated former subsection (i) as present paragraph (i)(1); in paragraph (i)(1), deleted “subsection (b)” following “granted by” near the middle; redesignated former paragraphs (i)(1) and (i)(2) as present subparagraphs (i)(1)(A) and (i)(1)(B), respectively; in subparagraph (a)(1)(B), substituted “; and” for a period at the end; in the first sentence of subparagraph (i)(1)(B), substituted “subparagraph (A) of this paragraph” for “paragraph (1) of this subsection”; redesignated former paragraph (i)(3) as present paragraph (i)(2); in paragraph (i)(2), substituted “election” for “resolution”, inserted “pursuant to this

Code section” and inserted “paragraph (1) of”; and added paragraphs (i)(3) and (i)(4). See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581 and Ga.

L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, make this Code section applicable to taxable years beginning on or after January 1, 2025.

48-5-45. Application for homestead exemption; unlawful to solicit fee to file application for homestead for another.

(a)(1) An applicant seeking a homestead exemption as provided in Code Section 48-5-44 and qualifying under the provisions of Code Section 48-5-40 shall file a written application and schedule with the tax receiver or tax commissioner charged with the duty of receiving returns of property for taxation at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including the date for the closing of the books for the return of taxes for the calendar year, except that, in the case of a property which is subject to a reassessment by the board of tax assessors, such application and schedule may be filed in conjunction with or in lieu of an appeal of the reassessment.

(2) The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year.

(b) The owner of a homestead which is actually occupied by the owner as a residence and homestead shall not have to apply for the exemption more than once so long as the owner remains in continuous occupation of the residence as a homestead. The exemption shall automatically be renewed from year to year so long as the owner continuously occupies the residence as a homestead.

(c) It is unlawful for any person, firm, or corporation to solicit, either directly or by mail or advertisement, any other person for the purpose of filing on behalf of such other person the application and schedule for homestead exemption required by this Code section if a fee is charged for filing such application and schedule on behalf of such other person. A violation of this subsection shall be a misdemeanor.

History.

Ga. L. 1937-38, Ex. Sess., p. 145, § 2; Ga. L. 1943, p. 101, § 1; Ga. L. 1945, p. 435, § 1; Ga. L. 1952, p. 317, § 1; Code 1933, § 91A-1111, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 538, § 2; Ga. L. 1979, p. 830, § 1; Ga. L. 1981, p. 528,

§§ 1; Ga. L. 1982, p. 3, § 48; Ga. L. 1982, p. 531, § 2; Ga. L. 1982, p. 575, §§ 2. 9; Ga. L. 1982, p. 1108, § 2; Ga. L. 1983, p. 1849, §§ 2, 3; Ga. L. 1984, p. 22, § 48; Ga. L. 1992, p. 1190, § 1; Ga. L. 1994, p. 507, § 1; Ga. L. 1997, p. 963, § 2; Ga. L. 1998, p. 1651, § 1; Ga. L. 2002, p. 1087, § 1; Ga.

L. 2004, p. 455, § 2; Ga. L. 2008, p. 229, § 1/SB 159; Ga. L. 2025, p. 4, § 1-4/HB 92, effective April 1, 2025.

Amendments.

The 2025 amendment, effective April 1, 2025, added “, except that, in the case of a property which is subject to a reassessment by the board of tax assessors, such application and schedule may be filed in

conjunction with or in lieu of an appeal of the reassessment” at the end of paragraph (a)(1). See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, makes paragraph (a)(1) of this Code section applicable to taxable years beginning on or after January 1, 2025.

ARTICLE 3

COUNTY TAX OFFICIALS AND ADMINISTRATION

PART 2

TAX COLLECTORS

48-5-164. Uncollected taxes; rights and duties of incoming and outgoing tax collectors or tax commissioners.

(a) In case a tax collector or tax commissioner has been succeeded in office by another person, a list of the uncollected items of tax appearing in the account of the outgoing tax collector or tax commissioner at the time of the accounting shall be furnished by the commissioner or the county governing authority to the tax collector or tax commissioner who succeeds the outgoing tax collector or tax commissioner.

(b) Each tax collector or tax commissioner to whom a list is furnished as provided in subsection (a) of this Code section shall pay to the outgoing tax collector or tax commissioner, as the taxes are collected, one-half of the commissions and retain for his or her services one-half, the commissions to be calculated as if the amounts had been collected by the outgoing tax collector or tax commissioner.

(c) The outgoing tax collector or tax commissioner shall no longer have the right or the duty to collect the taxes uncollected during his term or to enforce the executions issued for the taxes, but all uncompleted duties with respect to the enforcement and collection of the taxes shall pass to his successor.

(d) The outgoing tax collector or tax commissioner and his sureties or his bond shall be discharged upon his delivery to his successor of the books and papers in his office which relate to the uncollected taxes, except for defaults existing prior to that time.

History.

Ga. L. 1933, p. 78, § 10; Code 1933, § 89-830; Code 1933, § 91A-1354, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 38; Ga. L. 1994, p. 237, § 2;

Ga. L. 2025, p. 1029, § 48(3)/SB 153, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, part of an Act to revise, modern-

ize, and correct the Code, deleted the paragraph (b)(1) designation and deleted former paragraph (b)(2), which read: “Re-

served.” ; and inserted “or her” in subsection (b).

ARTICLE 5
UNIFORM PROPERTY TAX ADMINISTRATION AND
EQUALIZATION

PART 1
EQUALIZATION OF ASSESSMENTS

48-5-264. Designation and duties of chief appraiser.

(a) The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county. The chief appraiser shall be responsible for:

- (1) The operation and functioning of the county property appraisal staff;
- (2) Certifying and signing documents prepared by the staff; and
- (3) Implementing procedures deemed necessary for the efficient operation of the staff.

(b) The chief appraiser may appoint an assistant and may delegate his authority in writing to the assistant.

(c) The chief appraiser may be a member of the county board of tax assessors.

(d) The chief appraiser shall ensure that every parcel in his or her respective county is appraised at least every three years.

History.

Ga. L. 1972, p. 1104, § 6; Code 1933, § 91A-1406, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2024, p. 20, § 1-3/HB 581, effective January 1, 2025.

Amendments.

The 2024 amendment, effective January 1, 2025, added subsection (d). See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024,

state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes

subsection (d) of this Code section applicable to taxable years beginning on or after January 1, 2025.

48-5-274. Establishment of equalized adjusted property tax digest; information to be furnished by commissioner.

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

(1) "Assessment ratio" means the fractional relationship between the assessed value and the fair market value of the property.

(2) "Measures of central tendency" means the tendency of data to cluster around some typical or central value, such as the median ratio, the mean ratio, or the weighted mean ratio (the weighted mean ratio is also called the aggregate ratio), as defined in the Standard on Assessment-Ratio Studies published by the International Association of Assessing Officers.

(b) The state auditor shall establish on a continuing basis, no later than November 15 in each year, an equalized adjusted property tax digest for each county in the state and for the state as a whole for the current calendar year. Such digest shall exclude all real and personal property exempted from taxation and the difference between the value of all taxable property within any tax allocation district and the tax allocation increment base of such tax allocation district as defined under paragraph (15) of Code Section 36-44-3 for which consent has been obtained pursuant to Code Section 36-44-9. The state auditor may establish a unit within the Department of Audits and Accounts consisting of such number of personnel as is deemed necessary in order to establish and maintain on a continuing basis the equalized adjusted property tax digest. The equalized adjusted property tax digest shall be established and maintained as follows:

(1) Determine the locally assessed valuation of the county property tax assessment digest for the preceding calendar year, exclusive of real and personal property exempted from taxation, exclusive of the difference between the value of all taxable property within any tax allocation district and the tax allocation increment base of such tax allocation district as defined under paragraph (15) of Code Section 36-44-3 for which consent has been obtained pursuant to Code Section 36-44-9, exclusive of railroad equipment company property shown on the county railroad equipment company property tax digest, exclusive of any property subject to current use valuation on the county property tax digest, and exclusive of the locally assessed valuation of timber harvested or sold;

(2) Determine the fair market value for timber harvested or sold during the calendar year;

(3) Divide the sum of the locally assessed valuation of the county property tax assessment digest under paragraph (1) of this subsection by the ratio of assessed value to fair market value of the property established by the state auditor in accordance with paragraph (8) of this subsection;

(4) Determine the fair market value of the county railroad equipment company property tax digest for the preceding calendar year;

(5) Determine the sum of the current use valuation of the county property tax digest;

(6) Determine the total fair market value of the Public Utility Digest as established by the commissioner;

(6.1) Determine any adjustment necessary to account for the net activities on any digest due to the activities of a joint authority as provided in Code Section 36-62-5.1;

(7) The total of the sums obtained through the calculations prescribed in paragraphs (2), (3), (4), (5), (6), and (6.1) of this subsection shall be known as the current equalized adjusted property tax digest of the county. The sum of the current equalized adjusted property tax digest of all counties of the state combined shall be known as the current equalized adjusted property tax digest for the state as a whole; and

(8) Establish for each county in the state the ratio of assessed value to fair market value of county property subject to taxation, excluding railroad equipment company property. The ratio shall be determined by establishing the ratio of assessed value to sales price for each of a representative number of parcels of real property, the titles to which were transferred during a period of time to be determined by the state auditor, and then by establishing the measure of central tendency for the county as a whole based upon a representative number of usable transactions studied. Any such sales price shall be adjusted upward or downward, in a manner consistent with the Standard on Ratio Studies published by the International Association of Assessing Officers or its successors, as reasonably needed to account for the effects of price changes reflected in the market between the date of sale and January 1 of the calendar year for which the equalized adjusted property tax digest is being prepared. Sales prices also shall be reduced by any portion thereof attributable to personal property, real property exempt from taxation, or standing timber included in the sales transaction. The representative number of transactions shall not include any parcel of which the sales price is not reflective of the fair market value of such property as fair market value is defined in Code Section 48-5-2. The state auditor shall supplement realty sales price data available in

any county with actual appraisals of a representative number of parcels of farm property and industrial and commercial property located within the county, the titles to which were not transferred within the period of time determined by the state auditor. The state auditor may make appraisals on other types of real property located within the county when adequate realty sales data cannot be obtained on such property. The representative number of parcels of each class of real property as defined by the commissioner used for the study shall be determined by the state auditor. The state auditor may use the same ratio for other personal property, excluding motor vehicles, within the county as is finally determined for real property within the county.

(c) The assessment ratio of assessed value to fair market value of county property to be established by the state auditor for the purposes of paragraph (8) of subsection (b) of this Code section shall be established through the use of personnel of the Department of Audits and Accounts who have sufficient competence and expertise by way of education, training, and experience in the fields of property evaluation and appraisal techniques. The Department of Audits and Accounts shall use the Standard on Assessment-Ratio Studies published by the International Association of Assessing Officers or its successors to determine the valid transactions necessary to establish accurately the measure of central tendency described in paragraph (8) of subsection (b) of this Code section; provided, however, that standard shall only be used to the extent it does not conflict with criteria enumerated in subparagraph (B) of paragraph (3) of Code Section 48-5-2.

(d) The assessment ratio of assessed value to fair market value determined for each county shall be used as provided for in this Code section until such time as a new ratio is determined on a continuing basis for each county. The state auditor shall provide to the commissioner the assessment ratio of assessed value to fair market value for all counties upon completion.

(e) On or before November 15 of each year, the state auditor shall furnish to the State Board of Education the current equalized adjusted property tax digest of each county in the state and the current equalized adjusted property tax digest for the state as a whole. In any county which has more than one school system, the state auditor shall furnish the State Board of Education a breakdown of the current county equalized adjusted property tax digest showing the amount of the digest applicable to property located within each of the school systems located within the county. At the same time, the state auditor shall furnish the governing authority of each county, the governing authority of each municipality having an independent school system, the local board of education of each school system, the tax commissioner or tax

collector of each county, and the board of tax assessors of each county the current equalized adjusted property tax digest of the local school system or systems, as the case may be, and the current equalized adjusted property tax digest for the state as a whole.

(f)(1) Each county governing authority, each governing authority of a municipality having an independent school system, each local board of education, and each county board of tax assessors, when aggrieved or when having an aggrieved constituent, shall have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted property tax digest of the local school system to the state auditor. The state auditor shall take any steps necessary to make a determination of the correctness of the digest and to notify all interested parties of the determination within 45 days after receiving the request questioning the correctness of the digest.

(2)(A) If any party questioning the correctness of the digest is dissatisfied with the determination made by the state auditor pursuant to paragraph (1) of this subsection, the party shall have the right, which must be exercised within 15 days after being notified of the determination made by the state auditor, to refer in writing the question of the correctness of the digest to a board of arbitrators.

(B) Each board of arbitrators shall consist of three members, one to be chosen by the state auditor within 15 days after receipt of a written complaint, one to be chosen by the complaining party at the time of requesting the arbitration, and one to be chosen within 15 days after selection of the first two members by the first two members of the board. In the event the two arbitrators cannot agree on a third member, the Chief Justice of the Supreme Court of Georgia shall appoint the third member upon petition of either party with notice to the opposing party.

(C) The board of arbitrators or a majority of the board within 15 days after appointment of the full board shall render its decision regarding the correctness of the digest in question and, if correction of the digest is required, regarding the extent and manner in which the digest should be corrected. The decision of the board shall be final.

(D) The state auditor shall correct the digest in question in accordance with the decision of the board of arbitrators and shall report the corrections to the parties entitled to receive such information under this Code section.

(E) Each member of the board of arbitrators shall subscribe to an oath to perform faithfully and impartially the duties required in

connection with the controversy concerning the correctness of the digest in question and to render a decision within the time required. Each member of the board of arbitrators shall be paid a sum not to exceed \$250.00 for each appeal heard. In addition, each member of the board shall receive the same daily expense allowance as is provided for each member of the General Assembly and actual transportation costs when traveling by public carrier or the legal mileage rate when traveling by personal automobile. All costs of arbitration of matters arising under this Code section shall be shared and paid equally by the Department of Audits and Accounts and by the governing authority requesting the arbitration.

(3) Upon receiving notice that the current equalized adjusted property tax digest of any local school system is being questioned pursuant to paragraph (1) of this subsection, the state auditor shall notify the State Board of Education that the digest is being questioned. No computations shall be made on the basis of a questioned digest under Article 6 of Chapter 2 of Title 20, the “Quality Basic Education Act,” until the digest has been corrected, if necessary, pursuant to this subsection.

(g) The commissioner shall provide to the state auditor such digest information as is needed in the calculation of the equalized adjusted property tax digests. Such information shall be provided for each county and for each local school system. For independent school systems in municipalities authorized to assess property in excess of 40 percent of fair market value pursuant to Code Section 48-5-7, the commissioner shall provide digest information to the state auditor at the assessment ratios utilized by both the municipal government and the county government or governments in which the municipality is located. If revision is made to the digest of any county or any portion of a county comprising a local school system following the initial reporting of the digest to the state auditor, the commissioner shall report any such revision to the state auditor.

History.

Ga. L. 1970, p. 542, §§ 1-5; Ga. L. 1972, p. 829, §§ 1-7; Code 1933, § 91A-1416, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1988, p. 1568, § 2; Ga. L. 1989, p. 597, § 1; Ga. L. 1991, p. 1801, §§ 1, 2; Ga. L. 1991, p. 1903, § 11; Ga. L. 1993, p. 699, § 1; Ga. L. 2000, p. 1683, § 1; Ga. L. 2007, p. 707, § 1/HB 182; Ga. L. 2009, p. 27, § 3/SB 55; Ga. L. 2015, p. 1219, § 11/HB 202; Ga. L. 2019, p. 767, § 2/HB 406; Ga. L. 2024, p. 20, § 1-4/HB 581, effective January 1, 2025.

Amendments.

The 2024 amendment, effective January 1, 2025, in the first sentence of paragraph (f)(1), deleted “and” preceding “each local” and inserted “and each county board of tax assessors,”. See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a

resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on

January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.
Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes paragraph (f)(1) of this Code section applicable to taxable years beginning on or after January 1, 2025.

PART 2

COUNTY BOARDS OF TAX ASSESSORS

48-5-299. Ascertainment of taxable property; investigations; assessments; penalty on unreturned personal property; effect of reduced valuation.

(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

(b) In all cases in which unreturned personal property is assessed by the board after the time provided by law for making tax returns has expired, the board shall add to the assessment of the property a penalty of 10 percent, which shall be included as a part of the taxable value for the year.

(c) When the value of real property is reduced from the value on the initial annual notice of assessment or a corrected annual notice of assessment issued by the board of tax assessors and such reduced valuation has been established as the result of an appeal decision rendered by the board of equalization, hearing officer, arbitrator, or superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board of tax assessors and taxpayer or

taxpayer's authorized representative, the new valuation so established by appeal decision or agreement may not be increased by the board of tax assessors during the next two successive years, unless otherwise agreed in writing by both parties, subject to the following exceptions:

(1) This subsection shall not apply to a valuation established by an appeal decision if the taxpayer or his or her authorized representative failed to attend the appeal hearing or provide the board of equalization, hearing officer, or arbitrator with some written evidence supporting the taxpayer's opinion of value;

(2) This subsection shall not apply to a valuation established by an appeal decision or agreement if the taxpayer files a return at a different valuation during the next two successive years;

(3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal pursuant to Code Section 48-5-311 during the next two successive years, the board of tax assessors, the board of equalization, hearing officer, or arbitrator may increase or decrease the value of the real property based on the evidence presented by the taxpayer during the appeal process; and

(4) The board of tax assessors may increase or decrease the value of the real property if, after a visual on-site inspection of the property, it is found that there have been substantial additions, deletions, or improvements to such property or that there are errors in the board of tax assessors' records as to the description or characterization of the property, or the board of tax assessors finds an occurrence of other material factors that substantially affect the current fair market value of such property.

(d) When real or personal property is located within a municipality whose boundaries extend into more than one county, it shall be the duty of each board of tax assessors of a county, wherein a portion of the municipality lies, to cooperatively investigate diligently into whether the valuation of such property is uniformly assessed with other properties located within the municipality but outside the county where such property is located. Such investigation shall include, but is not limited to, an analysis of the assessment to sales ratio of properties that have recently sold within the municipality and a comparison of the average assessment level of such properties by the various counties wherein a portion of the municipality lies. The respective boards shall exchange such information as will facilitate this investigation and make any necessary adjustments to the assessment of the real and personal property that is located in their respective counties within the municipality to achieve a uniform assessment of such property throughout the municipality. Any uniformity adjustments pursuant to this subsection shall only apply to the assessment used for municipal ad valorem tax purposes within the applicable county.

History.

Ga. L. 1913, p. 123, § 7; Code 1933, § 92-6913; Ga. L. 1937, p. 517, § 3; Ga. L. 1976, p. 1042, § 1; Ga. L. 1976, p. 1071, § 1; Code 1933, § 91A-1440, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1994, p. 786, § 1; Ga. L. 2000, p. 873, § 1; Ga. L. 2006, p. 431, § 1/HB 560; Ga. L. 2015, p. 1219, § 12/HB 202; Ga. L. 2016, p. 166, § 4/SB 258; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2024, p. 20, § 1-5/HB 581, effective January 1, 2025.

Amendments.

The 2024 amendment, effective January 1, 2025, near the beginning of subsection (c), deleted “or is unchanged” following “is reduced” and substituted “such reduced valuation” for “such valuation”. See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to

this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes the amendment of subsection (c) of this Code section applicable to taxable years beginning on or after January 1, 2025.

48-5-306. Annual notice of current assessment; contents; posting notice; new assessment description.

(a) **Method of giving annual notice of current assessment to taxpayer.** Each county board of tax assessors may meet at any time to receive and inspect the tax returns to be laid before it by the tax receiver or tax commissioner. The board shall examine all the returns of both real and personal property of each taxpayer, and if in the opinion of the board any taxpayer has omitted from such taxpayer’s returns any property that should be returned or has failed to return any of such taxpayer’s property at its fair market value, the board shall correct the returns, assess and fix the fair market value to be placed on the property, make a note of such assessment and valuation, and attach the note to the returns. The board shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer’s proportionate share of taxes. The board shall give annual notice to the taxpayer of the current assessment of taxable real property. When any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns, the board shall give written notice to the taxpayer of any such changes made in such taxpayer’s returns. The annual notice may be given personally by leaving the notice at the taxpayer’s dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in

the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address. The taxpayer may elect in writing to receive all such notices required under this Code section by electronic transmission if electronic transmission is made available by the county board of tax assessors. When notice is given by mail, the county board of tax assessors' return address shall appear in the upper left corner of the face of the mailing envelope and with the United States Postal Service endorsement "Return Service Requested" and the words "Official Tax Matter" clearly printed in boldface type in a location which meets United States Postal Service regulations.

(b) **Contents of notice.**

(1) The annual notice of current assessment required to be given by the county board of tax assessors under subsection (a) of this Code section shall be dated and shall contain the name and last known address of the taxpayer. The annual notice shall be given on the applicable state-wide assessment notice form which shall be established by the commissioner by rule and regulation and shall contain:

- (A) The amount of the previous assessment;
- (B) The amount of the current assessment;
- (C) The year for which the new assessment is applicable;
- (D) A brief description of the assessed property broken down into real and personal property classifications;
- (E) The fair market value of property of the taxpayer subject to taxation and the assessed value of the taxpayer's property subject to taxation after being reduced;
- (F) The name, phone number, and contact information of the person in the assessors' office who is administratively responsible for the handling of the appeal and who the taxpayer may contact if the taxpayer has questions about the reasons for the assessment change or the appeals process;
- (G) If available, the public website address of the office of the county board of tax assessors;
- (H) A statement that all documents and records used to determine the current value are available upon request; and
- (I)(i) The current year's estimated roll-back rate for each levying or recommending authority that certified its estimated roll-back rate for the current year to the county board of tax assessors and county tax commissioner by the date specified under Code Section 48-5-306.2; or

(ii) For each levying or recommending authority that did not certify its estimated roll-back rate to the county board of tax assessors and county tax commissioner by the date specified in Code Section 48-5-306.2, the millage rate that was actually levied by or on behalf of such authority for the previous tax year, and an estimate of the amount of ad valorem taxes due for the assessed property based on such millage rate and the amount of the current assessment.

(2) In addition to the items required under paragraph (1) of this subsection, the notice shall contain a statement of the taxpayer's right to an appeal which shall be in substantially the following form:

The amount of your ad valorem tax bill for this year will be based on the appraised and assessed values specified in this notice. You have the right to appeal these values to the county board of tax assessors. At the time of filing your appeal you must select one of the following options:

(A) An appeal to the county board of equalization with appeal to the superior court;

(B) To arbitration without an appeal to the superior court; or

(C) For a parcel of nonhomestead property with a fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this Code section, or for one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this Code section, to a hearing officer with appeal to the superior court.

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

(3) The annual notice required under this Code section shall be mailed no later than July 1; provided, however, that the annual notice required under this Code section may be sent later than July 1 for the purpose of notifying property owners of corrections and mapping changes.

(c) **Posting notice on certain conditions.** In all cases where a notice is required to be given to a taxpayer under subsection (a) of this

Code section, if the notice is not given to the taxpayer personally or if the notice is mailed but returned undelivered to the county board of tax assessors, then a notice shall be posted in front of the courthouse door or shall be posted on the internet website of the office of the county board of tax assessors for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law.

(d) **Records and information availability.** Notwithstanding the provisions of Code Section 50-18-71, in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of real property:

(1) The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, a description of the methodology used by the board of tax assessors in setting the property's fair market value, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment, at a uniform copying fee not to exceed 25¢ per page;

(2) No additional charges or fees may be collected from the taxpayer for reasonable search, retrieval, or other administrative costs associated with providing such public records and information; and

(3)(A) The superior courts of this state shall have jurisdiction in law and in equity to entertain actions against the board of tax assessors to enforce compliance with the provisions of this subsection.

(B) In any action brought to enforce the provisions of this subsection in which the court determines that either party acted without substantial justification either in not complying with this subsection or in instituting the litigation, the court shall, unless it finds that special circumstances exist, assess in favor of the complaining party reasonable attorney's fees and other litigation costs reasonably incurred. Whether the position of the complaining

party was substantially justified shall be determined on the basis of the record as a whole which is made in the proceeding for which fees and other expenses are sought.

(e) **Description of current assessment.** The notice required by this Code section shall be accompanied by a simple, nontechnical description of the basis for the current assessment.

(f) **Rules and regulations.** The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

History.

Ga. L. 1913, p. 123, § 6; Code 1933, § 92-6911; Ga. L. 1937, p. 517, § 2; Ga. L. 1970, p. 580, § 1; Ga. L. 1971, p. 33, § 1; Ga. L. 1972, p. 1114, § 5; Ga. L. 1974, p. 609, § 1; Ga. L. 1975, p. 1083, § 2; Ga. L. 1976, p. 518, § 2; Code 1933, § 91A-1448, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1985, p. 1262, § 2; Ga. L. 1994, p. 1823, § 1; Ga. L. 1999, p. 1043, § 2; Ga. L. 1999, p. 1212, § 1; Ga. L. 2009, p. 27, § 4/SB 55; Ga. L. 2009, p. 216, § 2C/SB 240; Ga. L. 2010, p. 1104, § 1-1/SB 346; Ga. L. 2015, p. 1219, § 14/HB 202; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2018, p. 162, § 1/HB 374; Ga. L. 2024, p. 20, § 1-6/HB 581, effective January 1, 2025; Ga. L. 2024, p. 1052, § 5(18)/SB 448, effective July 1, 2024; Ga. L. 2025, p. 4, § 1-5/HB 92, effective April 1, 2025.

Amendments.

The first 2024 amendment, effective January 1, 2025, deleted “and” from the end of subparagraph (b)(1)(G); substituted “; and” for a period at the end of subparagraph (b)(1)(H); added subparagraph (b)(1)(I); redesignated subparagraph (b)(2)(A) as paragraph (b)(2) and redesignated divisions (b)(2)(A)(i) through (b)(2)(A)(iii) as subdivisions (b)(2)(A) through (b)(2)(C), respectively; in the beginning of paragraph (b)(2), deleted “and an estimate of the current year’s taxes for all levying authorities” following “appeal”; and deleted subparagraph (b)(2)(B), which read: “(B) The notice shall also contain the following statements in bold print:

“The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year’s millage rate and the fair market value contained in this notice. The actual tax bill you

receive may be more or less than this estimate. This estimate may not include all eligible exemptions.”. See Editor’s notes for applicability.

The 2025 amendment, effective April 1, 2025, substituted “be given on the applicable state-wide assessment notice form” for “conform with the state-wide uniform assessment notice” in the second sentence of paragraph (b)(1); substituted “public” for “internet” in subparagraph (b)(1)(G); and rewrote subparagraph (b)(1)(I), which read: “The current year’s estimated roll-back rate.” See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes subparagraphs (b)(1)(G) through (b)(1)(I) and paragraph (b)(2) of this Code section applicable to taxable years beginning on or after January 1, 2025.

Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, makes paragraph (b)(1) of this Code section

applicable to taxable years beginning on or after January 1, 2025.

48-5-306.2. Annual calculation and certification of estimated roll-back rate.

Each levying and recommending authority shall annually calculate its estimated roll-back rate for the current year and shall certify such rate to the county board of tax assessors and county tax commissioner no less than 15 days prior to the postmark of the annual notice of assessment.

History.

Code 1981, § 48-5-306.2, enacted by Ga. L. 2025, p. 4, § 1-6/HB 92, effective April 1, 2025.

Effective date.

This Code section became effective April 1, 2025. See Editor's notes for applicability.

Editor's notes.

Ga. L. 2025, p. 4, § 4-1(b)/HB 92, not codified by the General Assembly, makes this Code section applicable to taxable years beginning on or after January 1, 2025.

48-5-311. Creation of county boards of equalization; duties; review of assessments; appeals.

(a) Definition.

As used in this Code section, the term "appeal administrator" means the clerk of the superior court.

(a.1) Appeal administrator.

(1) The appeal administrator is vested with administrative authority in all other matters governing the conduct and business of the boards of equalization so as to provide oversight and supervision of such boards.

(2) It shall be the duty of the appeal administrator to receive any complaint filed with respect to the official actions of any member of a county board of equalization regarding technical competency, compliance with state law and regulations, or rude or unprofessional conduct or behavior toward any member of the public and to forward such complaint to the grand jury for investigation. Following an investigation, the grand jury shall issue a written report of its findings, which shall include such evaluations, judgments, and recommendations as it deems appropriate. The findings of the report may be grounds for removal of a member of the board of equalization by the grand jury for failure to perform the duties required under this Code section.

(a.2) **Establishment of boards of equalization.**

(1) Except as otherwise provided in this subsection, there is established in each county of this state a county board of equalization to consist of three members and three alternate members appointed in the manner and for the term set forth in this Code section. In those counties having more than 10,000 parcels of real property, the county governing authority, by appropriate resolution adopted on or before November 1 of each year, may elect to have selected one additional county board of equalization for each 10,000 parcels of real property in the county or for any part of a number of parcels in the county exceeding 10,000 parcels.

(1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code section and to remove one or more members of the board of equalization for failure to perform the duties required under this Code section.

(2) Notwithstanding any part of this subsection to the contrary, at any time the governing authority of a county makes a request to the grand jury of the county for additional alternate members of boards of equalization, the grand jury shall appoint the number of alternate members so requested to each board of equalization, such number not to exceed a maximum of 21 alternate members for each of the boards. The alternate members of the boards shall be duly qualified and authorized to serve on any of the boards of equalization of the county. The members of each board of equalization may designate a chairperson and two vice chairpersons of each such board of equalization. The appeal administrator shall have administrative authority in all matters governing the conduct and business of the boards of equalization so as to provide oversight and supervision of such boards and scheduling of appeals. Any combination of members or alternate members of any such board of equalization of the county shall be competent to exercise the power and authority of the board. Any person designated as an alternate member of any such board of equalization of the county shall be competent to serve in such capacity as provided in this Code section upon appointment and taking of oath.

(3) Notwithstanding any provision of this subsection to the contrary, in any county of this state having a population of 400,000 or more according to the United States decennial census of 1990 or any future such census, the governing authority of the county, by appropriate resolution adopted on or before November 1 of each year, may elect to have selected one additional county board of equalization for each 10,000 parcels of real property in the county or for any part of a number of parcels in the county exceeding 10,000 parcels. In addition to the foregoing, any two members of a county board of equalization

of the county may decide an appeal from an assessment, notwithstanding any other provisions of this Code section. The decision shall be in writing and signed by at least two members of the board of equalization; and, except for the number of members necessary to decide an appeal, the decision shall conform to the requirements of this Code section.

(4) The governing authorities of two or more counties may by intergovernmental agreement establish regional boards of equalization for such counties which shall operate in the same manner and be subject to all of the requirements of this Code section specified for county boards of equalization. The intergovernmental agreement shall specify the manner in which the members of the regional board shall be appointed by the grand jury of each of the counties, shall specify which appeal administrator shall have oversight over and supervision of such regional board, and shall provide for funding from each participating county for the operations of the appeal administrator as required by subparagraph (d)(4)(C.1) of this Code section. All hearings and appeals before a regional board shall be conducted in the county in which the property which is the subject of the hearing or appeal is located.

(b) Qualifications of board of equalization members.

(1) Each person who is, in the judgment of the appointing grand jury, qualified and competent to serve as a grand juror, who is the owner of real property located in the county where such person is appointed to serve, or, in the case of a regional board of equalization, is the owner of real property located in any county in the region where such person is appointed to serve, and who is at least a high school graduate shall be qualified, competent, and compellable to serve as a member or alternate member of the county board of equalization. No member of the governing authority of a county, municipality, or consolidated government; member of a county or independent board of education; member of the county board of tax assessors; employee of the county board of tax assessors; or county tax appraiser shall be competent to serve as a member or alternate member of the county board of equalization.

(2)(A) Each person seeking to be appointed as a member or alternate member of a county board of equalization shall, not later than immediately prior to the time of his or her appointment under subsection (c) of this Code section, file with the clerk of the superior court a uniform application form which shall be a public record. The Council of Superior Court Clerks of Georgia created under Code Section 15-6-50.2 shall design the form which indicates the applicant's education, employment background, experience, and qualifications for such appointment.

(B)(i) Within the first year after a member's initial appointment to the board of equalization, each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13.

(ii) The failure of any member to fulfill the requirements of the applicable provisions of division (i) of this subparagraph shall render such member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(C)(i) Any person appointed to a board of equalization shall be required to complete annually a continuing education requirement of at least eight hours of instruction in appraisal and equalization procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13.

(ii) The failure of any member to fulfill the requirements of division (i) of this subparagraph shall render such member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(c) Appointment of board of equalization members.

(1) Except as provided in paragraph (2) of this subsection, each member and alternate member of the county board of equalization shall be appointed for a term of three calendar years next succeeding the date of such member or such alternate member's selection. Each term shall begin on January 1.

(2) The grand jury in each county at any term of court preceding November 1 of 1991 shall select three persons who are otherwise qualified to serve as members of the county board of equalization and shall also select three persons who are otherwise qualified to serve as alternate members of the county board of equalization. The three individuals selected as alternates shall be designated as alternate one, alternate two, and alternate three, with the most recent appointee being alternate number three, the next most recent appointee being alternate number two, and the most senior appointee being alternate number one. One member and one alternate shall be appointed for terms of one year, one member and one alternate shall be appointed for two years, and one member and one alternate shall be appointed for three years. Each year thereafter, the grand jury of each county shall select one member and one alternate for three-year terms.

(3) If a vacancy occurs on the county board of equalization, the individual designated as alternate one shall then serve as a member

of the board of equalization for the unexpired term. If a vacancy occurs among the alternate members, the grand jury then in session or the next grand jury shall select an individual who is otherwise qualified to serve as an alternate member of the county board of equalization for the unexpired term. The individual so selected shall become alternate member three, and the other two alternates shall be redesignated appropriately.

(4) Within five days after the names of the members and alternate members of the county board or boards of equalization have been selected, the clerk of the superior court shall cause such appointees to appear before the clerk of the superior court for the purpose of taking and executing in writing the oath of office. The clerk of the superior court may utilize any means necessary for such purpose, including, but not limited to, telephonic or other communication, regular first-class mail, or issuance of and delivery to the sheriff or deputy sheriff a precept containing the names of the persons so selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names are written on the precept to be served personally or by leaving the summons at their place of residence. The summons shall direct the persons named on the summons to appear before the clerk of the superior court on a date specified in the summons, which date shall not be later than December 15.

(5) Each member and alternate member of the county board of equalization, on the date prescribed for appearance before the clerk of the superior court and before entering on the discharge of such member and alternate member's duties, shall take and execute in writing before the clerk of the superior court the following oath:

"I, _____, agree to serve as a member of the board of equalization of the County of _____ and will decide any issue put before me without favor or affection to any party and without prejudice for or against any party. I will follow and apply the laws of this state. I also agree not to discuss any case or any issue with any person other than members of the board of equalization except at any appeal hearing. I shall faithfully and impartially discharge my duties in accordance with the Constitution and laws of this state, to the best of my skill and knowledge. So help me God.

Signature of member or alternate member"

In addition to the oath of office prescribed in this paragraph, the presiding or chief judge of the superior court or the appeal adminis-

trator shall charge each member and alternate member of the county board of equalization with the law and duties relating to such office.

(d) Duties and powers of board of equalization members.

(1) The county board of equalization shall hear and determine appeals from assessments and denials of homestead exemptions as provided in subsection (e) of this Code section.

(2) If, in the course of determining an appeal, the county board of equalization finds reason to believe that the property involved in an appeal or the class of property in which is included the property involved in an appeal is not uniformly assessed with other property included in the digest, the board shall request the respective parties to the appeal to present relevant information with respect to that question. If the board determines that uniformity is not present, the board may order the county board of tax assessors to take such action as is necessary to obtain uniformity, except that, when a question of county-wide uniformity is considered by the board, the board may recommend a partial or total county-wide revaluation only upon a determination by a majority of all the members of the board that the clear and convincing weight of the evidence requires such action. The board of equalization may act pursuant to this paragraph whether or not the appellant has raised the issue of uniformity.

(3) The board shall establish procedures which comply strictly with the regulations promulgated by the commissioner pursuant to subparagraph (e)(1)(D) of this Code section for the conducting of appeals before the board. The procedures shall be entered into the minutes of the board, and a copy of the procedures shall be made available to any individual upon request.

(4)(A) The appeal administrator shall have oversight over and supervision of all boards of equalization of the county and hearing officers. This oversight and supervision shall include, but not be limited to, requiring appointment of members of county boards of equalization by the grand jury; giving the notice of the appointment of members and alternates of the county board of equalization by the county grand jury as required by Code Section 15-12-81; collecting the names of possible appointees; collecting information from possible appointees as to their qualifications; presenting the names of the possible appointees to the county grand jury; processing the appointments as required by paragraph (4) of subsection (c) of this Code section, including administering the oath of office to the newly appointed members and alternates of the county board of equalization as required by paragraph (5) of such subsection; instructing the newly appointed members and alternates as to the training they must receive and the operations

of the county board of equalization; presenting to the grand jury of the county the names of possible appointees to fill vacancies as provided in paragraph (3) of such subsection; maintaining a roster of board members and alternates, maintaining a record showing that the board members and alternates completed training, keeping attendance records of board members and alternates for the purpose of payment for service, and maintaining the uniform application forms and keeping a record of the appointment dates of board members and alternates and their terms in office; and informing the county board of equalization that it must establish by regulation procedures for conducting appeals before the board as required by paragraph (3) of this subsection. Oversight and supervision shall also include the scheduling of board hearings, assistance in scheduling hearings before hearing officers, and giving notice of the date, time, and place of hearings to the taxpayers and the county board of tax assessors and giving notice of the decisions of the county board of equalization or hearing officer to the taxpayer and county board of tax assessors as required by division (e)(6)(D)(i) of this Code section.

(B) The county governing authority shall provide any resources to the appeal administrator that are required to be provided by paragraph (7) of subsection (e) of this Code section.

(C) The county governing authority shall provide to the appeal administrator facilities and secretarial and clerical help for appeals pursuant to subsection (e.1) of this Code section.

(C.1) The operations of the appeal administrator under this Code section shall, for budgeting purposes, constitute a distinct budget unit within the county budget that is separate from the operations of the clerk of the superior court. The appeal administrator budget unit shall contain a separate line item for the compensation of the appeal administrator for the performance of duties required under this Code section as well as separate line items for resources, facilities, and personnel as specified under subparagraphs (B) and (C) of this paragraph.

(D) The appeal administrator shall maintain any county records of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail, and from the hearings before the board of equalization and before hearing officers for 12 months after the deadline to file any appeal to the superior court expires. If an appeal is not filed to the superior court, the appeal administrator is authorized to properly destroy any records from the hearings before the county board of equalization or hearing officers but shall maintain records of all notices to the taxpayer and the taxpayer's attorney and certified receipts of

returned or unclaimed mail for 12 months. If an appeal to the superior court is filed, the appeal administrator shall file such appeal and records in the civil action that is considered open by the clerk of superior court for such appeal, and such records shall become part of the record on appeal in accordance with paragraph (2) of subsection (g) of this Code section.

(e) Appeal.

(1)(A) Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors to:

(i) The county board of equalization as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;

(ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code section;

(iii) A hearing officer as to matters of value and uniformity of assessment for a parcel of nonhomestead real property with a fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, and any contiguous nonhomestead real property owned by the same taxpayer, pursuant to subsection (e.1) of this Code section; or

(iv) A hearing officer as to matters of values or uniformity of assessment of one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.

(A.1) The commissioner shall establish by rule and regulation a uniform appeal form that the taxpayer may use. Such uniform appeal form shall require the initial assertion of a valuation of the property by the taxpayer.

(A.2) A taxpayer's failure to return real property or whether or not such real property was deemed returned for taxation shall not affect such taxpayer's right to appeal pursuant to this Code section.

(B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any taxpayer having property that is located within a municipality, the boundaries of which municipality extend into more than one county, may also appeal from an assessment on

such property by the county board of tax assessors to the county board of equalization, to a hearing officer, or to arbitration as to matters of uniformity of assessment of such property with other properties located within such municipality, and any uniformity adjustments to the assessment that may result from such appeal shall only apply for municipal ad valorem tax purposes.

(B.1) The taxpayer or his or her agent or representative may submit in support of his or her appeal an appraisal given, signed, and certified as such by a real property appraiser as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board which was performed not later than nine months prior to the date of assessment. The board of tax assessors shall consider the appraisal upon request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax assessors shall notify the taxpayer or his or her agent or representative of acceptance of the appraisal or shall notify the taxpayer or his or her agent or representative of the reasons for rejection.

(B.2) The taxpayer or his or her agent or representative may submit in support of his or her appeal the most current report of the sales ratio study for the county conducted pursuant to Code Section 48-5-274. The board of tax assessors shall consider such sales ratio study upon request of the taxpayer or his or her agent or representative.

(B.3) Any assertion of value by the taxpayer on the uniform appeal form made to the board of tax assessors shall be subject to later amendment or revision by the taxpayer by submission of written evidence to the board of tax assessors.

(B.4) If more than one property of a taxpayer is under appeal, the board of equalization, arbitrator, or hearing officer, as the case may be, shall, upon request of the taxpayer, consolidate all such appeals in one hearing and shall announce separate decisions as to each parcel or item of property. Any appeal from such a consolidated hearing to the superior court as provided in subsection (g) of this Code section shall constitute a single civil action and, unless the taxpayer specifically so indicates in the taxpayer's notice of appeal, shall apply to all such parcels or items of property.

(B.5) Within ten days of a final determination of value under this Code section and the expiration of the 30 day appeal period provided by subsection (g) of this Code section, or, as otherwise provided by law, with no further option to appeal, the county board of tax assessors shall forward such final determination of value to the tax commissioner.

(C) Appeals to the county board of equalization shall be conducted in the manner provided in paragraph (2) of this subsection.

Appeals to a hearing officer shall be conducted in the manner specified in subsection (e.1) of this Code section. Appeals to an arbitrator shall be conducted in the manner specified in subsection (f) of this Code section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the taxpayer's scheduled hearing to a day and time acceptable to the taxpayer and the county board of tax assessors. The appeal administrator shall grant additional extensions to the taxpayer or the county board of tax assessors for good cause shown, or by agreement of the parties.

(D) The commissioner, by regulation, shall adopt uniform procedures and standards which shall be followed by county boards of equalization, hearing officers, and arbitrators in determining appeals. Such rules shall be updated and revised periodically and reviewed no less frequently than every five years. The commissioner shall publish and update annually a manual for use by county boards of equalization, arbitrators, and hearing officers.

(2)(A) An appeal shall be effected by emailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, by mailing to, or by filing with the county board of tax assessors a notice of appeal within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. A written objection to an assessment of real property received by a county board of tax assessors stating the location of the real property and the identification number, if any, contained in the tax notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. A written objection to an assessment of personal property received by a county board of tax assessors giving the account number, if any, contained in the tax notice and stating that the objection is to an assessment of personal property shall be deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. The county board of tax assessors shall review the valuation or denial in question, and, if any changes or corrections are made in the valuation or decision in question, the board shall send a notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the county board of equalization as provided in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or corrections made by the county board of tax assessors.

(B) If no changes or corrections are made in the valuation or

decision, the county board of tax assessors shall send written notice thereof to the taxpayer, to any authorized agent or representative of the taxpayer to whom the taxpayer has requested that such notice be sent, and to the county board of equalization which notice shall also constitute the taxpayer's appeal to the county board of equalization without the necessity of the taxpayer's filing any additional notice of appeal to the county board of tax assessors or to the county board of equalization. The county board of tax assessors shall also send or deliver all necessary papers to the county board of equalization. If, however, the taxpayer and the county board of tax assessors execute a signed agreement as to valuation, the appeal shall terminate as of the date of such signed agreement.

(C) If changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. The commissioner shall develop and make available to county boards of tax assessors a suitable form which shall be used in such notification to the taxpayer. The notice shall be sent by regular mail properly addressed to the address or addresses the taxpayer provided to the county board of tax assessors and to any authorized agent or representative of the taxpayer to whom the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with such changes or corrections, the taxpayer shall, within 30 days of the date of mailing of the change notice, notify the county board of tax assessors to continue the taxpayer's appeal to the county board of equalization by emailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of continuance. The county board of tax assessors shall send or deliver the notice of appeal and all necessary papers to the county board of equalization.

(D) The written notice to the taxpayer required by this paragraph shall contain a statement of the grounds for rejection of any position the taxpayer has asserted with regard to the valuation of the property. No addition to or amendment of such grounds as to such position shall be permitted before the county board of equalization.

(3)(A) In each year, the county board of tax assessors shall review the appeal and notify the taxpayer (i) if there are no changes or corrections in the valuation or decision, or (ii) of any corrections or changes within 180 days after receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the taxpayer within such 180 day period, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for

the taxpayer's property for the tax year under appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(B) In any county in which the number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county, the county board of tax assessors may be granted an additional 180 day period to make its determination and notify the taxpayer. However, as a condition to receiving such an extension, the county board of tax assessors shall, at least 30 days before the expiration of the 180 day period provided under subparagraph (A) of this paragraph, notify each affected taxpayer of the additional 180 day review period provided in this subparagraph by mail or electronic communication, including posting notice on the internet website of the county board of tax assessors if such an internet website is available. Such additional period shall commence immediately following the last day of the 180 days provided for under subparagraph (A) of this paragraph. If the county board of tax assessors fails to review the appeal and notify the taxpayer of either no changes or of any corrections or changes not later than the last day of such additional 180 day period, then the most recent property tax valuation asserted by the taxpayer on the property tax return or on appeal shall prevail and shall be deemed the value established on such appeal unless a time extension is granted under subparagraph (C) of this paragraph. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(C) Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner at least 30 days prior to the expiration of the additional 180 day period provided for under subparagraph (B) of this paragraph, the commissioner shall be authorized, in the commissioner's sole discretion, to provide for a time extension beyond the end of such additional 180 day period. The duration of any such time extension shall be specified in writing by the commissioner and, at least 30 days prior to the expiration of the extension provided for under subparagraph (B) of this paragraph, shall be sent to each affected taxpayer and shall also be posted on the internet website of the county board of tax assessors if such an internet website is available. If the county board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's attorney not later than 30 days before the last day of such time extension, the most recent property tax valuation asserted by the taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail and shall be deemed

the value established on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization. In addition, the commissioner shall be authorized to require additional training or require such other remediation as the commissioner may deem appropriate for failure to meet the deadline imposed by the commissioner under this subparagraph.

(4) The determination by the county board of tax assessors of questions of factual characteristics of the property under appeal, as opposed to questions of value, shall be prima-facie correct in any appeal to the county board of equalization. However, the board of tax assessors shall have the burden of proving its opinions of value and the validity of its proposed assessment by a preponderance of evidence.

(5) The county board of equalization shall determine all questions presented to it on the basis of the best information available to the board.

(6)(A) Within 15 days of the receipt of the notice of appeal, the county board of equalization shall set a date for a hearing on the questions presented and shall so notify the taxpayer and the county board of tax assessors in writing. Such notice shall be sent by first-class mail to the taxpayer and to any authorized agent or representative of the taxpayer to whom the taxpayer has requested that such notice be sent. Such notice shall be transmitted by email to the county board of tax assessors if such board has adopted a written policy consenting to electronic service, and, if it has not, then such notice shall be sent to such board by first-class mail or intergovernmental mail. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party. Such request must be made not less than ten days prior to the hearing date, and such information shall be provided to the requesting party not less than seven days prior to the time of the hearing. Any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such witness, documents, or other written evidence. A taxpayer may appear before the board of equalization concerning any appeal in person, by his or her authorized agent or representative, or both. The appeal administrator, in his or her discretion and with the consent of all parties, may alternatively conduct the hearing by audio or video teleconference or any other remote communication medium. The taxpayer shall specify in writing to the board of equalization the name of any such agent or representative prior to any appearance by the agent or representative before the board.

(B) Within 30 days of the date of notification to the taxpayer of the hearing required in this paragraph but not earlier than 20 days from the date of such notification to the taxpayer, the county board of equalization shall hold such hearing to determine the questions presented.

(C) If more than one property of a taxpayer is under appeal, the board of equalization shall, upon request of the taxpayer, consolidate all such appeals in one hearing and announce separate decisions as to each parcel or item of property. Any appeal from such a consolidated board of equalization hearing to the superior court as provided in this subsection shall constitute a single civil action, and, unless the taxpayer specifically so indicates in his or her notice of appeal, shall apply to all such parcels or items of property.

(D)(i) The board of equalization shall announce its decision on each appeal at the conclusion of the hearing held in accordance with subparagraph (B) of this paragraph before proceeding with another hearing. The decision of the county board of equalization shall be in writing, shall be signed by each member of the board, shall specifically decide each question presented by the appeal, shall specify the reason or reasons for each such decision as to the specific issues of taxability, uniformity of assessment, value, or denial of homestead exemptions depending upon the specific issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall state that with respect to the appeal no member of the board is disqualified from acting by virtue of subsection (j) of this Code section, and shall certify the date on which notice of the decision is given to the parties. Notice of the decision shall be delivered by hand to each party, with written receipt, or given to each party by sending a copy of the decision by registered or certified mail or statutory overnight delivery to the appellant and by filing the original copy of the decision with the county board of tax assessors. Each of the three members of the county board of equalization must be present and must participate in the deliberations on any appeal. A majority vote shall be required in any matter. All three members of the board shall sign the decision indicating their vote.

(ii) Except as otherwise provided in subparagraph (g)(4)(B) of this Code section, the county board of tax assessors shall use the valuation of the county board of equalization in compiling the tax digest for the county for the year in question and shall indicate such valuation as the previous year's value on the property tax notice of assessment of such taxpayer for the immediately following year rather than substituting the valuation which was changed by the county board of equalization.

(iii)(I) If the county's tax bills are issued before an appeal has been finally determined, the county board of tax assessors shall specify to the county tax commissioner the lesser of the valuation in the last year for which taxes were finally determined to be due on the property or 85 percent of the current year's value, unless the property in issue is homestead property and has been issued a building permit and structural improvements have occurred, or structural improvements have been made without a building permit, in which case, it shall specify 85 percent of the current year's valuation as set by the county board of tax assessors. Depending on the circumstances of the property, this amount shall be the basis for a temporary tax bill to be issued; provided, however, that a nonhomestead owner of a single property valued at \$2 million or more may elect to pay the temporary tax bill which specifies 85 percent of the current year's valuation; or, such owner may elect to pay the amount of the difference between the 85 percent tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due on the property in conjunction with the amount of the tax bill based on valuation from the last year for which taxes were finally determined to be due on the property, to the tax commissioner's office. Only the amount which represents the difference between the tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due will be held in an escrow account by the tax commissioner's office. Once the appeal is concluded, the escrowed funds shall be released by the tax commissioner's office to the prevailing party. The taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the current year's valuation if no substantial property improvement has occurred. The county tax commissioner shall have the authority to adjust such tax bill to reflect the 100 percent value as requested by the taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that, upon resolution of the appeal, there may be additional taxes due or a refund issued.

(II) For the purposes of this Code section, any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as provided in subsection (m) of this Code section.

(III) For the purposes of this Code section, any final value that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due along with interest, as provided in subsection (m) of this Code section.

(7) The appeal administrator shall furnish the county board of equalization necessary facilities and administrative help. The appeal administrator shall see that the records and information of the county board of tax assessors are transmitted to the county board of equalization. The county board of equalization shall consider in the performance of its duties the information furnished by the county board of tax assessors and the taxpayer.

(8) If at any time during the appeal process to the county board of equalization the county board of tax assessors and the taxpayer mutually agree in writing on the fair market value, then the county board of tax assessors, or the county board of equalization, as the case may be, shall enter the agreed amount in all appropriate records as the fair market value of the property under appeal, and the appeal shall be concluded. The provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon valuation unless otherwise waived by both parties.

(9) Notwithstanding any other provision of law to the contrary, on any real property tax appeal made under this Code section on and after January 1, 2016, the assessed value being appealed may be lowered by the deciding body based upon the evidence presented but cannot be increased from the amount assessed by the county board of tax assessors. This paragraph shall not apply to any appeal where the taxpayer files an appeal during a time when subsection (c) of Code Section 48-5-299 is in effect for the assessment being appealed.

(e.1) Appeals to hearing officer.

(1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead real property with a fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing officer in accordance with this subsection. If such taxpayer owns nonhomestead real property contiguous to such qualified nonhomestead real property, at the option of the taxpayer, such contiguous property may be consolidated with the qualified property for purposes of the hearing under this subsection.

(B)(i) As used in this subparagraph, the term "wireless property" means tangible personal property or equipment used directly for the provision of wireless services by a provider of wireless

services which is attached to or is located underneath a wireless cell tower or at a network data center location but which is not permanently affixed to such tower or data center so as to constitute a fixture.

(ii) For any dispute involving the values or uniformity of one or more account numbers of wireless property as defined in this subparagraph with an aggregate fair market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing officer in accordance with this subsection.

(2) Individuals desiring to serve as hearing officers and who are either state certified general real property appraisers or state certified residential real property appraisers as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board for real property appeals or are designated appraisers by a nationally recognized appraiser's organization for wireless property appeals shall complete and submit an application, a list of counties the hearing officer is willing to serve, disqualification questionnaire, and resume and be approved by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall annually publish a list of qualified and approved hearing officers for Georgia.

(3) The appeal administrator shall furnish any hearing officer so selected the necessary facilities.

(4) An appeal shall be effected by emailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing with the county board of tax assessors a notice of appeal to a hearing officer within 45 days from the date of mailing the notice of assessment pursuant to Code Section 48-5-306. A written objection to an assessment of real property or wireless property received by a county board of tax assessors stating the taxpayer's election to appeal to a hearing officer and showing the location of the real property or wireless property contained in the assessment notice shall be deemed a notice of appeal by the taxpayer.

(5) The county board of tax assessors may for no more than 90 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify the county board of tax assessors in writing that the changes or corrections made by the county board of tax assessors are not acceptable, in which case, the county board of tax assessors shall,

within 30 days of the date of mailing of such taxpayer's notification, send or deliver all necessary documentation to the appeal administrator, in paper or electronic format as agreed upon by the county board of tax assessors and appeal administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the board of equalization if so elected by the taxpayer and such election is included in the taxpayer's notification that the changes are not acceptable. If, after review, the county board of tax assessors determines that no changes or corrections are warranted, the county board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect to forward the appeal to the board of equalization by notifying the county board of tax assessors within 30 days of the mailing of the county board of tax assessor's notice of no changes or corrections. Upon the expiration of 30 days following the mailing of the county board of tax assessors' notice of no changes or corrections, the county board of tax assessors shall certify the notice of appeal and send or deliver all necessary documentation to the appeal administrator, in paper or electronic format as agreed upon by the county board of tax assessors and appeal administrator, for the appeal to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the taxpayer. If the county board of tax assessors fails to respond in writing, either with changes or no changes, to the taxpayer within 180 days after receiving the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal.

(6)(A) The appeal administrator shall randomly select from such list a hearing officer who shall have experience or expertise in hearing or appraising the type of property that is the subject of appeal to hear the appeal, unless the taxpayer and the county board of tax assessors mutually agree upon a hearing officer from such list. The appeal administrator shall notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section of the name of the hearing officer and transmit a copy of the hearing officer's disqualification questionnaire and resume provided for under paragraph (2) of this subsection. If no hearing officer is appointed or if no hearing is scheduled within 180 days after the county board of tax assessors receives the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal, and subsection (c) of Code Section 48-5-299 shall apply. The hearing officer, in conjunction with all parties to the appeal, shall set a time and place to hear evidence

and testimony from both parties. The hearing shall take place in the county where the property is located, or such other place as mutually agreed to by the parties and the hearing officer. The hearing officer shall provide electronic or written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party. Such request must be made not less than ten days prior to the hearing date, and such information shall be provided to the requesting party not less than seven days prior to the time of the hearing. Any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such witnesses, documents, or other written evidence.

(B) If the appeal administrator, after a diligent search, cannot find a qualified hearing officer who is willing to serve, the appeal administrator shall transfer the certification of the appeal to the county or regional board of equalization and notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section and the county board of tax assessors of the transmittal of such appeal.

(7) The hearing officer shall swear in all witnesses, perform the powers, duties, and authority of a county or regional board of equalization, and determine the fair market value of the real property or wireless property based upon the testimony and evidence presented during the hearing. Any issues other than fair market value and uniformity raised in the appeal shall be preserved for appeal to the superior court. The board of tax assessors shall have the burden of proving its opinion of value and the validity of its proposed assessment by a preponderance of evidence. At the conclusion of the hearing, the hearing officer shall notify both parties of the decision verbally and shall either send both parties the decision in writing or deliver the decision by hand to each party, with written receipt.

(8) The taxpayer or the board of tax assessors may appeal the decision of the hearing officer to the superior court as provided in subsection (g) of this Code section.

(9) If, at any time during the appeal under this subsection, the taxpayer and the county board of tax assessors execute a signed written agreement on the fair market value and any other issues raised: the appeal shall terminate as of the date of such signed agreement; the fair market value as set forth in such agreement shall become final; and subsection (c) of Code Section 48-5-299 shall apply.

(9.1) The provisions contained in this subsection may be waived at

any time by written consent of the taxpayer and the county board of tax assessors.

(10) Each hearing officer shall be compensated by the county for time expended in hearing appeals. The compensation shall be paid at a rate of not less than \$100.00 per hour for the first hour and not less than \$25.00 per hour for each hour thereafter as determined by the county governing authority or as may be agreed upon by the parties with the consent of the county governing authority. Compensation pursuant to this paragraph shall be paid from the county treasury or, if the parties agree to pay compensation exceeding the minimum compensation set by this Code section, by a combination of the parties as agreed upon by the parties. The hearing officer shall receive such compensation upon certification by the hearing officer of the hours expended in hearing of appeals. The attendance at any training required by the commissioner shall be part of the qualifications of the hearing officer, and any nominal cost of such training shall be paid by the hearing officer.

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including, but not limited to, qualifications; training, including an eight-hour course on Georgia property law, Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence; disqualification questionnaire; selection; removal; an annual continuing education requirement of at least four hours of instruction in recent legislation, current case law, and updates on appraisal and equalization procedures, as prepared and required by the commissioner; and any other matters necessary to the proper administration of this subsection. The failure of any hearing officer to fulfill the requirements of this paragraph shall render such officer ineligible to serve. Such rules and regulations shall also include a uniform appeal form which shall require the initial assertion of a valuation of the property by the taxpayer. Any such assertion of value shall be subject to later revision by the taxpayer based upon written evidence. The commissioner shall seek input from all interested parties prior to such promulgation.

(12) If the county's tax bills are issued before the hearing officer has rendered his or her decision on property which is on appeal, a temporary tax bill shall be issued in the same manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

(13) Upon determination of the final value, the temporary tax bill shall be adjusted as required under division (e)(6)(D)(iii) of this Code section.

(f) Nonbinding arbitration.

(1) As used in this subsection, the term "certified appraisal" means an appraisal or appraisal report given, signed, and certified as such

by a real property appraiser as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board.

(2) At the option of the taxpayer, an appeal shall be submitted to nonbinding arbitration in accordance with this subsection.

(3)(A) Following an election by the taxpayer to use the arbitration provisions of this subsection, an arbitration appeal shall be effected by the taxpayer by emailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide to the county board of tax assessors for consideration a copy of a certified appraisal. Failure of the taxpayer to provide such certified appraisal within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal immediately forwarded to the board of equalization. Prior to appointment of the arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the county board of tax assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the county board of tax assessors shall either accept the taxpayer's appraisal, in which case that value shall become final, or the county board of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the date of such rejection a written notification by certified mail of such rejection to the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, in which case the county board of tax assessors shall certify within 45 days the appeal to the appeal administrator of the county in which the property is located along with any other documentation specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by the county board of tax assessors. In the event the taxpayer is not notified of a rejection of the taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall become final. In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified

appraisal within 45 days after the receipt of the certified appraisal, then the certified appraisal shall become the final value. All papers and information certified to the appeal administrator shall become a part of the record on arbitration. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, if any, or employee with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal, if any. Within 15 days of filing the certification to the appeal administrator, the presiding or chief judge of the superior court of the circuit in which the property is located shall issue an order authorizing the arbitration.

(B) At any point, the county board of tax assessors and the taxpayer may execute a signed, written agreement establishing the fair market value without entering into or completing the arbitration process. The fair market value as set forth in such agreement shall become the final value.

(C) The arbitration shall be conducted pursuant to the following procedure:

(i) The county board of tax assessors shall, at the time the appeal is certified to the appeal administrator under subparagraph (A) of this paragraph, provide to the taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur within 60 days after the date of sending the rejection of the taxpayer's certified appraisal. Following the notification of the taxpayer of the date and time of the meeting, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the meeting to a date and time acceptable to the taxpayer and the county board of tax assessors. If the parties agree, the matter shall be submitted to a single arbitrator chosen by the parties. If the parties cannot agree on the single arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior court of the circuit in which the property is located within 30 days after the filing of a petition by either party;

(ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a state certified general real property appraiser or state certified residential real property appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board and shall have experience or expertise in appraising the type of property that is the subject of the arbitration;

(iii) The arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony

from both parties. The arbitrator shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than 21 days before the hearing. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party. Such request must be made not less than ten days prior to the hearing date, and such information shall be provided to the requesting party not less than seven days prior to the time of the hearing. Any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such witnesses, documents, or other written evidence. The arbitrator, in consultation with the parties, may adjourn or postpone the hearing. Following notification of the taxpayer of the date and time of the hearing, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the hearing to a date and time acceptable to the taxpayer and the county board of tax assessors. The presiding or chief judge of the superior court of the circuit in which the property is located may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party. The hearing shall occur in the county in which the property is located or such other place as may be agreed upon in writing by the parties;

(iv) At the hearing, the parties shall be entitled to be heard, to present documents, testimony, and other matters, and to cross-examine witnesses. The arbitrator may hear and determine the controversy upon the documents, testimony, and other matters produced notwithstanding the failure of a party duly notified to appear;

(v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and other matters introduced at the hearing. The arbitrator or any party to the proceeding may have the proceedings transcribed by a court reporter;

(vi) The provisions of this paragraph may be waived at any time by written consent of the taxpayer and the board of tax assessors;

(vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding the fair market value of the property subject to nonbinding arbitration;

(viii) In order to determine the fair market value, the arbitrator may consider the final value for the property submitted by the county board of tax assessors at the hearing and the final value submitted by the taxpayer at the hearing. The taxpayer shall be

responsible for the cost of any appraisal by the taxpayer's appraiser;

(ix) The arbitrator shall consider the final value submitted by the county board of tax assessors, the final value submitted by the taxpayer, and evidence supporting the values submitted by the county board of tax assessors and the taxpayer. The arbitrator shall determine the fair market value of the property under appeal. The arbitrator shall notify both parties of the decision verbally and shall either send both parties the decision in writing or deliver the decision by hand to each party, with written receipt;

(x) If the taxpayer's value is closest to the fair market value determined by the arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If the value of the board of tax assessors is closest to the fair market value determined by the arbitrator, the taxpayer shall be responsible for the fees and costs of such arbitrator; and

(xi) The board of tax assessors shall have the burden of proving its opinion of value and the validity of its proposed assessment by a preponderance of evidence.

(4) If the county's tax bills are issued before an arbitrator has rendered his or her decision on property which is on appeal, a temporary tax bill shall be issued in the same manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

(5) Upon determination of the final value, the temporary tax bill shall be adjusted as required under division (e)(6)(D)(iii) of this Code section.

(g) Appeals to the superior court.

(1) The taxpayer or the county board of tax assessors may appeal decisions of the county board of equalization, hearing officer, or arbitrator, as applicable, to the superior court of the county in which the property lies. By mutual written agreement, the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization and initiate an appeal under this subsection. A county board of tax assessors shall not appeal a decision of the county board of equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal. In the case of a joint city-county board of tax assessors, such notice shall be given to the city and county governing authorities,

either of which may prohibit the appeal by majority vote within the allowed period of time.

(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by emailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written petition for review. An appeal by the county board of tax assessors shall be effected by giving a petition for review to the taxpayer. The petition for review given to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The petition for review shall specifically state the grounds for appeal. The petition for review shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization, hearing officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt of a taxpayer's petition for review and before the petition for review is filed in superior court, the county board of tax assessors shall send to the taxpayer notice that a settlement conference, in which the county board of tax assessors and the taxpayer shall confer in good faith, will be held at a specified date and time which shall be no later than 30 days from the notice of the settlement conference, and notice of the amount of the filing fee for a petition for review, if any, required by the clerk of the superior court. A taxpayer may appear for the settlement conference in person, by his or her authorized agent or representative, or both. The county board of tax assessors, in their discretion and with the consent of the taxpayer, may alternatively conduct the settlement conference by audio or video teleconference or any other remote communication medium. The taxpayer may exercise a one-time option to reschedule the settlement conference to a different date and time acceptable to the taxpayer during normal business hours. After a settlement conference has convened, the parties may agree to continue the settlement conference to a later date. If at the end of the 45 day review period the county board of tax assessors elects not to hold a settlement conference, then the appeal shall terminate and the taxpayer's stated value shall be entered in the records of the board of tax assessors as the fair market value for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If neither the taxpayer nor his or her authorized agent or representative attends a properly scheduled settlement conference or fails to confer with the board of tax assessors in good faith on the matter, then such taxpayer shall not receive the benefits of any temporary reduction in the amount of taxes due pending the outcome of the appeal and shall not be awarded attorney's fees or costs of litigation in connection with the

appeal to the superior court. If at the conclusion of the settlement conference the parties reach an agreement, the settlement value shall be entered in the records of the county board of tax assessors as the fair market value for the tax year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement conference the parties cannot reach an agreement, then written notice shall be provided to the taxpayer that the filing fees for the superior court must be paid by the taxpayer by submitting to the county board of tax assessors a check, money order, or any other instrument payable to the clerk of the superior court within 20 days of the date of the conference. Notwithstanding any other provision of law to the contrary, the amount of the filing fee for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall not be subject to any other fees or additional costs otherwise required under any provision of Title 15 or under any other provision of law. Within 30 days of receipt of the taxpayer's payment made out to the clerk of the superior court, or, in the case of a petition for review filed by the county board of tax assessors, within 30 days of giving notice of the petition for review to the taxpayer, the county board of tax assessors shall file with the clerk of the superior court the petition for review and any other papers specified by the person appealing, including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, the hearing officer, or the arbitrator. Immediately following payment of such \$25.00 filing fee to the clerk of the superior court, the clerk shall remit the proceeds thereof to the governing authority of the county which shall deposit the proceeds into the general fund of the county. All papers and information filed with the clerk shall become a part of the record on appeal to the superior court. At the time of the filing of the petition for review, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the petition for review filed in the superior court and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of tax assessors in the appeal until such service has been made.

(3) The appeal shall constitute a de novo action. The board of tax assessors shall have the burden of proving its opinions of value and the validity of its proposed assessment by a preponderance of evidence. Upon a failure of the board of tax assessors to meet such burden of proof, the court shall find that the value asserted by the board of tax assessors is incorrect and authorize the determination of the final value of the property.

(4)(A) The appeal shall be placed on the court's next available jury or bench trial calendar, at the taxpayer's election, following the

filing of the appeal unless continued by the court. If only questions of law are presented in the appeal, the appeal shall be heard as soon as practicable before the court sitting without a jury. Each hearing before the court sitting without a jury at the taxpayer's election shall be held within 30 days following the date on which the appeal is filed with the clerk of the superior court unless continued by the court for a period not to exceed 90 days.

(B)(i) The county board of tax assessors shall use the valuation of the county board of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the tax digest for the county.

(ii)(I) If the final determination of value on appeal is less than the valuation thus used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to reflect the final value for the year in question.

(II) If the final determination of value on appeal causes a reduction in taxes and creates a refund that is owed to the taxpayer, it shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as provided in subsection (m) of this Code section.

(III) If the taxpayer appeals to the superior court pursuant to this subsection and the final determination of value on appeal is 85 percent or less of the valuation set by the county board of equalization, hearing officer, or arbitrator as to any real property, the taxpayer, in addition to the interest provided for in subsection (m) of this Code section, shall recover costs of litigation and reasonable attorney's fees incurred in the action. Any appeal of an award of attorney's fees by the county shall be specifically approved by the governing authority of the county.

(IV) If the board of assessors appeals to the superior court pursuant to this subsection and the final determination of value on appeal is 85 percent or less of the valuation set by the board of assessors as to any real property, the taxpayer, in addition to the interest provided for in subsection (m) of this Code section, shall recover costs of litigation and reasonable attorney's fees incurred in the action. Any appeal of an award of attorney's fees by the county shall be specifically approved by the governing authority of the county.

(iii) If the final determination of value on appeal is greater than the valuation set by the county board of equalization, hearing officer, or arbitrator, as applicable, causes an increase in taxes, and creates an additional billing, it shall be paid to the tax commissioner as any other tax due along with interest, as provided in subsection (m) of this Code section.

(g.1) **Valuation.** The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation, unless otherwise waived in writing by both parties, as to:

(1) The valuation established or announced by any county board of equalization, arbitrator, hearing officer, or superior court; and

(2) Any written agreement or settlement of valuation reached by the county board of tax assessors and the taxpayer as permitted by this Code section.

(h) Recording of interviews or hearings.

(1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to:

(A) Have an interview with an officer or employee who is authorized to discuss tax assessments of the board of tax assessors relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, and the taxpayer may record the interview at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer or employee of the board of tax assessors may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview; and

(B) Record, at the taxpayer's expense and with equipment provided by the taxpayer, all proceedings before the board of equalization or any hearing officer.

(2) The interview referenced in subparagraph (A) of paragraph (1) of this subsection shall be granted to the taxpayer within 30 calendar days from the postmark date of the taxpayer's written request for the interview, and the interview shall be conducted in the office of the board of assessors. The time and date for the interview, within such 30 calendar day period, shall be mutually agreed upon between the taxpayer and the taxing authority. The taxing authority may extend the time period for the interview an additional 30 days upon written notification to the taxpayer.

(3) The superior courts of this state shall have jurisdiction to enforce the provisions of this subsection directly and without the issue being first brought to any administrative procedure or hearing. The taxpayer shall be awarded damages in the amount of \$100.00 per occurrence where the taxpayer requested the interview, in compliance with this subsection, and the board of assessors failed to timely comply; and the taxpayer shall be entitled to recover reasonable attorney's fees and expenses of litigation incurred in any action brought to compel such interview.

(i) **Alternate members of boards of equalization.**

(1) Alternate members of the county board of equalization in the order in which selected shall serve:

(A) As members of the county board of equalization in the event there is a permanent vacancy on the board created by the death, ineligibility, removal from the county, or incapacitating illness of a member or by any other circumstances. An alternate member who fills a permanent vacancy shall be considered a member of the board for the remainder of the unexpired term; or

(B) In any appeal for which an alternate member is selected for service by the appeal administrator.

(2) A hearing panel shall consist of no more than three members at any time, one of whom shall serve as the presiding member for the purpose of the hearing.

(j) **Disqualification.**

(1) No member of the county board of equalization and no hearing officer shall serve with respect to any appeal concerning which he or she would be subject to a challenge for cause if he or she were a member of a panel of jurors in a civil case involving the same subject matter.

(2) The parties to an appeal to the county board of equalization or to a hearing officer shall file in writing with the appeal, in the case of the person appealing, or, in the case of the county board of tax assessors, with the certificate transmitting the appeal, questions relating to the disqualification of members of the county board of equalization or hearing officer. Each question shall be phrased so that it can be answered by an affirmative or negative response. The members of the county board of equalization or hearing officer shall, in writing under oath within two days of their receipt of the appeal, answer the questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of this Code section. Answers of the county board of equalization or hearing officers shall be part of the decision of the board or hearing officer and shall be served on each party by first-class mail. Determination of disqualification shall be made by the judge of the superior court upon the request of any party when the request is made within two days of the response of the board or hearing officer to the questions. The time prescribed under subparagraph (e)(6)(A) of this Code section shall be tolled pending the determination by the judge of the superior court.

(k) **Compensation of board of equalization members.**

(1) Each member of the county board of equalization shall be compensated by the county per diem for time expended in considering appeals. The compensation shall be paid at a rate of not less than

\$25.00 per day and shall be determined by the county governing authority. The attendance at required approved appraisal courses shall be part of the official duties of a member of the board, and he or she shall be paid for each day in attendance at such courses and shall be allowed reasonable expenses necessarily incurred in connection with such courses. Compensation pursuant to this paragraph shall be paid from the county treasury upon certification by the member of the days expended in consideration of appeals or attending approved appraisal courses.

(2) Each member of the county board of equalization who participates in online training provided by the department shall be compensated by the county at the rate of \$25.00 per day for each eight hours of completed training. A member shall certify under oath and file an affidavit with the appeal administrator stating the number of hours required to complete such training and the number of hours which were actually completed. The appeal administrator shall review the affidavit and, following approval thereof, shall notify the county governing authority. The Council of Superior Court Clerks of Georgia shall develop and make available an appropriate form for such purpose. Compensation pursuant to this paragraph shall be paid from the county treasury following approval of the appeal administrator of the affidavit filed under this paragraph.

(l) **Military service.** In the event of the absence of an individual from such individual's residence because of duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this period, any member of the immediate family of the individual, or a friend of the individual, may notify the tax receiver or the tax commissioner of the individual's absence due to military service and submit written notice of representation for the limited purpose of the appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

(m) **Interest.**

(1) For the purposes of this Code section, any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of the final determination of value. Such refund shall include interest at the same rate specified in Code Section 48-2-35 which shall accrue from the due date of the taxable year in question or the date paid, whichever is later, through the date on which the final determination of value was made. In no event shall the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead property. Any refund paid after the sixtieth day shall

accrue interest from the sixty-first day until paid with interest at the same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day and forward shall not be subject to the limits imposed by this subsection. The tax commissioner shall pay the tax refund and any interest for the refund from current collections in the same proportion for each of the levying authorities for whom the taxes were collected.

(2) For the purposes of this Code section, any final value that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due. After the tax bill notice has been mailed out, the taxpayer shall be afforded 60 days from the date of the postmark to make full payment of the adjusted bill. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

(n) **Service of notice.** A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax assessors has adopted a written policy consenting to electronic service, by transmitting a copy to the board of tax assessors via email in portable document format using all email addresses provided by the board of tax assessors. Service by mail, statutory overnight delivery, or electronic transmittal is complete upon such service. Proof of service may be made within 45 days of receipt of the annual notice of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by affidavit. Failure to make proof of service shall not affect the validity of service.

(o) **Notice to representative.** When a taxpayer authorizes an agent, representative, or attorney in writing to act on the taxpayer's behalf, and a copy of such written authorization is provided to the county board of tax assessors, all notices required to be provided to the taxpayer under this Code section, including those regarding hearing times, dates, certifications, notice of changes or corrections, or other official actions, shall be provided to the taxpayer and the authorized agent, representative, or attorney. Upon agreement by the county board of tax assessors and the taxpayer's agent, representative, or attorney, notices required by this Code section to be sent to the taxpayer or the taxpayer's agent, representative, or attorney may be sent by email. The failure to comply with this subsection with respect to a notice required

under this Code section shall result in the tolling of any deadline imposed on the taxpayer under this Code section with respect to that notice.

History.

Ga. L. 1913, p. 123, § 6; Ga. L. 1918, p. 230, § 1; Ga. L. 1931, p. 7, § 85; Code 1933, § 92-6912; Ga. L. 1958, p. 387, § 1; Ga. L. 1972, p. 1094, §§ 1-9; Ga. L. 1973, p. 709, § 1; Ga. L. 1974, p. 609, §§ 2-4; Ga. L. 1975, p. 1090, §§ 1, 2; Ga. L. 1976, p. 276, § 1; Ga. L. 1976, p. 366, § 1; Ga. L. 1976, p. 1744, § 1; Ga. L. 1977, p. 588, § 1; Ga. L. 1977, p. 903, § 1; Ga. L. 1977, p. 1009, § 1; Code 1933, § 91A-1449, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 519, § 2; Ga. L. 1980, p. 1722, § 1; Ga. L. 1981, p. 1554, § 5; Ga. L. 1983, p. 576, § 2; Ga. L. 1983, p. 1158, § 1; Ga. L. 1984, p. 22, § 48; Ga. L. 1984, p. 352, § 3; Ga. L. 1986, p. 419, § 1; Ga. L. 1988, p. 220, §§ 1, 2; Ga. L. 1988, p. 487, §§ 1, 2; Ga. L. 1990, p. 1122, § 4; Ga. L. 1990, p. 1361, § 1; Ga. L. 1991, p. 664, § 1; Ga. L. 1991, p. 1110, § 2; Ga. L. 1992, p. 1678, § 1; Ga. L. 1992, p. 2352, § 1; Ga. L. 1993, p. 435, §§ 1, 2; Ga. L. 1993, p. 1777, § 3; Ga. L. 1994, p. 318, §§ 1, 2; Ga. L. 1994, p. 787, §§ 1, 2; Ga. L. 1994, p. 1051, § 1; Ga. L. 1994, p. 1088, § 1; Ga. L. 1994, p. 1823, § 2; Ga. L. 1995, p. 10, § 48; Ga. L. 1999, p. 1043, § 3; Ga. L. 2000, p. 136, § 48; Ga. L. 2000, p. 873, §§ 2, 3; Ga. L. 2000, p. 1589, § 3; Ga. L. 2001, p. 495, § 1; Ga. L. 2004, p. 455, § 3; Ga. L. 2006, p. 769, § 1/SB 597; Ga. L. 2008, p. 1149, §§ 4, 5, 6/HB 1081; Ga. L. 2009, p. 216, §§ 1, 2/SB 240; Ga. L. 2010, p. 1104, §§ 2-1, 4-3, 6-1/SB 346; Ga. L. 2013, p. 655, § 5/HB 197; Ga. L. 2014, p. 672, § 4/HB 755; Ga. L. 2015, p. 1219, §§ 15, 16/HB 202; Ga. L. 2016, p. 166, § 5/SB 258; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2018, p. 162, § 2/HB 374; Ga. L. 2019, p. 656, § 2/HB 183; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2020, p. 254, § 1/SB 410; Ga. L. 2021, p. 377, § 1/HB 292; Ga. L. 2021, p. 922, § 48/HB 497; Ga. L. 2022, p. 767, § 2-39/HB 916; Ga. L. 2024, p. 20, § 1-7/HB 581, effective January 1, 2025; Ga. L. 2024, p. 1052, § 5(19)/SB 448, effective July 1, 2024.

Amendments.

The first 2024 amendment, effective January 1, 2025, substituted “If neither the taxpayer nor his or her authorized agent or representative attends a properly scheduled settlement conference or fails to confer with the board of tax assessors in good faith on the matter, then such taxpayer shall not receive the benefits of any temporary reduction in the amount of taxes due pending the outcome of the appeal and shall not be awarded attorney’s fees or costs of litigation in connection with the appeal to the superior court.” for “If the taxpayer chooses not to participate in the settlement conference, he or she may not seek and shall not be awarded fees and costs at such time when the petition for review is reviewed in superior court.” near the middle of paragraph (g)(2). See Editor’s notes for applicability.

Editor’s notes.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, provides that the 2024 amendments to this Code section become effective on January 1, 2025, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for a state-wide homestead exemption but that permits political subdivisions to individually opt out. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1191, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

Ga. L. 2024, p. 20, § 4-1/HB 581, not codified by the General Assembly, makes paragraph (g)(2) of this Code section applicable to taxable years beginning on or after January 1, 2025.

ARTICLE 5A

EXAMINATION OF COUNTY TAX DIGESTS

48-5-342. (Effective until July 1, 2026.) Commissioner to examine digests.

(a) The commissioner shall carefully examine the tax digests of the counties filed in his office. Each digest for a county in a digest review year shall be examined for the purpose of determining if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties.

(b) For any digest in any digest review year where the digest for the preceding digest review year was conditionally approved by the commissioner, the commissioner shall also carefully examine the digest to determine if it satisfactorily corrects the deficiencies that resulted in the digest for the preceding digest review year being conditionally approved.

(c) For each year, including each year that is not a digest review year for the county, the commissioner shall utilize the overall assessment ratio for the county as provided by the state auditor.

(d) It shall be the further duty of the commissioner to examine the itemizations of exempt properties appearing on the digest and, if in the judgment of the commissioner any properties appearing on the digest are subject to taxation, to so advise the board of tax assessors of the counties concerned with an explanation of his reasons for believing the property is subject to taxation.

(e)(1) The commissioner may, upon his or her own initiative or upon complaint by a taxpayer, examine the itemizations of properties appearing on the digest, and if in the judgment of the commissioner any properties are illegally appearing on the digest and should not be subject to taxation under this chapter, the commissioner shall strike such items from the digest and return the digest to the county for removal of such items and resubmission to the commissioner. The commissioner shall provide by rule and regulation procedures by which the county board of tax assessors may appeal such finding to the commissioner. If appealed by the board of tax assessors, the commissioner shall, after reviewing such appeal, issue a final order and include a finding as to the taxability of the digest items in dispute and shall finalize the digest in accordance therewith.

(2) If a property has been found by the commissioner to not be subject to taxation under this chapter and again appears on the digest at any time within five years of the initial determination of nontaxability and is again determined to be nontaxable, the commis-

sioner shall strike such item from the digest and return the digest to the county for removal of such item and resubmission to the commissioner. The commissioner shall notify the Department of Community Affairs in writing of his or her finding, and upon receipt of such notice, the qualified local government status of such county shall be revoked for a period of three years following the receipt of such notice by the Department of Community Affairs unless reinstated earlier pursuant to this subsection. Upon such revocation, the governing authority of such county, without regard to any limitation of Code Section 48-5-295, shall be specifically authorized to remove immediately every member of the board of tax assessors and reappoint new members who shall serve for the unexpired terms of the removed members. The county governing authority shall provide written notification of such removal and new appointment to the commissioner. Upon certification of the corrected digest, the commissioner shall notify in writing the Department of Community Affairs, and upon receipt thereof, the Department of Community Affairs shall immediately reinstate the qualified local government status of such county.

(3) If a property has been found by the commissioner to not be subject to taxation under this chapter and if such nontaxable property has appeared on a county digest in any year within the preceding five-year period, then the taxpayer shall be entitled to file a petition directly with the Georgia Tax Tribunal for a refund of all such taxes illegally collected or taxes paid, interest equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it plus 3 percent calculated from the date of payment of such taxes, and attorney's fees in an amount of not less than 15 percent nor more than 40 percent of the total of the illegally charged taxes and accrued interest. Such petition shall name the board of tax assessors and the tax receiver or tax commissioner of the county as the respondent in their official capacities and shall be served upon such board and tax receiver or tax commissioner. Service shall be accomplished by certified mail or statutory overnight delivery. The petition shall include a summary statement of facts and law upon which the petitioner relies in seeking the requested relief. The respondents shall file a response to the petitioner's statement of facts and law which constitutes their answer with the tribunal no later than 30 days after the service of the petition. The respondents shall serve a copy of their response on the petitioner's representative or, if the petitioner is not represented, on the petitioner and shall file a certificate of service with such response. If in any case a response has not been filed within the time required by this paragraph, the case shall automatically become in default unless the time for filing the

response has been extended by agreement of the parties, for a period not to exceed 30 days, or by the judge of the tribunal. The default may be opened as a matter of right by the filing of a response within 15 days of the day of the default and payment of costs. At any time before the final judgment, the judge of the tribunal, in his or her discretion, may allow the default to be opened for providential cause that prevented the filing of the response, for excusable neglect, or when the tribunal judge, from all the facts, determines that a proper case has been made for the default to be opened on terms to be fixed by the tribunal judge. The tribunal judge shall proceed to hear and decide the matter and may grant appropriate relief under the law and facts presented.

History.

Code 1981, § 48-5-342, enacted by Ga. L. 1988, p. 1763, § 1; Ga. L. 1991, p. 728, § 2; Ga. L. 1992, p. 2494, § 2; Ga. L. 2000, p. 1683, § 3; Ga. L. 2016, p. 277, § 1/HB 364; Ga. L. 2017, p. 774, § 48/HB 323.

Delayed effective date.

Code Section 48-5-342 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-5-342. (Effective July 1, 2026.) Commissioner to examine digests.

(a) The commissioner shall carefully examine the tax digests of the counties filed in his office. Each digest for a county in a digest review year shall be examined for the purpose of determining if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties.

(b) For any digest in any digest review year where the digest for the preceding digest review year was conditionally approved by the commissioner, the commissioner shall also carefully examine the digest to determine if it satisfactorily corrects the deficiencies that resulted in the digest for the preceding digest review year being conditionally approved.

(c) For each year, including each year that is not a digest review year for the county, the commissioner shall utilize the overall assessment ratio for the county as provided by the state auditor.

(d) It shall be the further duty of the commissioner to examine the itemizations of exempt properties appearing on the digest and, if in the judgment of the commissioner any properties appearing on the digest are subject to taxation, to so advise the board of tax assessors of the counties concerned with an explanation of his reasons for believing the property is subject to taxation.

(e)(1) The commissioner may, upon his or her own initiative or upon complaint by a taxpayer, examine the itemizations of properties

appearing on the digest, and if in the judgment of the commissioner any properties are illegally appearing on the digest and should not be subject to taxation under this chapter, the commissioner shall strike such items from the digest and return the digest to the county for removal of such items and resubmission to the commissioner. The commissioner shall provide by rule and regulation procedures by which the county board of tax assessors may appeal such finding to the commissioner. If appealed by the board of tax assessors, the commissioner shall, after reviewing such appeal, issue a final order and include a finding as to the taxability of the digest items in dispute and shall finalize the digest in accordance therewith.

(2) If a property has been found by the commissioner to not be subject to taxation under this chapter and again appears on the digest at any time within five years of the initial determination of nontaxability and is again determined to be nontaxable, the commissioner shall strike such item from the digest and return the digest to the county for removal of such item and resubmission to the commissioner. The commissioner shall notify the Department of Community Affairs in writing of his or her finding, and upon receipt of such notice, the qualified local government status of such county shall be revoked for a period of three years following the receipt of such notice by the Department of Community Affairs unless reinstated earlier pursuant to this subsection. Upon such revocation, the governing authority of such county, without regard to any limitation of Code Section 48-5-295, shall be specifically authorized to remove immediately every member of the board of tax assessors and reappoint new members who shall serve for the unexpired terms of the removed members. The county governing authority shall provide written notification of such removal and new appointment to the commissioner. Upon certification of the corrected digest, the commissioner shall notify in writing the Department of Community Affairs, and upon receipt thereof, the Department of Community Affairs shall immediately reinstate the qualified local government status of such county.

(3) If a property has been found by the commissioner to not be subject to taxation under this chapter and if such nontaxable property has appeared on a county digest in any year within the preceding five-year period, then the taxpayer shall be entitled to file a petition directly with the Georgia Tax Court for a refund of all such taxes illegally collected or taxes paid, interest equal to the bank prime loan rate as posted by the Board of Governors of the Federal Reserve System in statistical release H. 15 or any publication that may supersede it plus 3 percent calculated from the date of payment of such taxes, and attorney's fees in an amount of not less than 15 percent nor more than 40 percent of the total of the illegally charged

taxes and accrued interest. Such petition shall name the board of tax assessors and the tax receiver or tax commissioner of the county as the respondent in their official capacities and shall be served upon such board and tax receiver or tax commissioner. Service shall be accomplished by certified mail or statutory overnight delivery. The petition shall include a summary statement of facts and law upon which the petitioner relies in seeking the requested relief. The respondents shall file a response to the petitioner's statement of facts and law which constitutes their answer with the court no later than 30 days after the service of the petition. The respondents shall serve a copy of their response on the petitioner's representative or, if the petitioner is not represented, on the petitioner and shall file a certificate of service with such response. If in any case a response has not been filed within the time required by this paragraph, the case shall automatically become in default unless the time for filing the response has been extended by agreement of the parties, for a period not to exceed 30 days, or by the judge of the court. The default may be opened as a matter of right by the filing of a response within 15 days of the day of the default and payment of costs. At any time before the final judgment, the judge of the court, in his or her discretion, may allow the default to be opened for providential cause that prevented the filing of the response, for excusable neglect, or when the court judge, from all the facts, determines that a proper case has been made for the default to be opened on terms to be fixed by the court judge. The court judge shall proceed to hear and decide the matter and may grant appropriate relief under the law and facts presented.

History.

Code 1981, § 48-5-342, enacted by Ga. L. 1988, p. 1763, § 1; Ga. L. 1991, p. 728, § 2; Ga. L. 1992, p. 2494, § 2; Ga. L. 2000, p. 1683, § 3; Ga. L. 2016, p. 277, § 1/HB 364; Ga. L. 2017, p. 774, § 48/HB 323; Ga. L. 2024, p. 888, § 3-9/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-5-342 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, in paragraph (e)(3), substituted "Georgia Tax Court" for "Georgia Tax Tribunal" in the first sentence, and substituted "court" for "tribunal" throughout.

Editor's notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267,

not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

ARTICLE 7

MISCELLANEOUS LOCAL ADMINISTRATIVE PROVISIONS

48-5-380. Refunds of taxes and license fees by counties and municipalities; time and manner of filing claims and actions for refund; authority to approve or disapprove claims.

JUDICIAL DECISIONS

Standard of review in class action challenging city’s tax on watershed management customers. — In a resident’s class action challenge to a city tax on watershed management customers, the trial court erred by failing to treat the resident’s key allegations as true when reviewing the city’s motion for judgment on the pleadings, which required a remand for the trial court to reassess the claims under the proper standard. *Jones v. City of Atlanta*, 320 Ga. 239, 908 S.E.2d 519, 2024 Ga. LEXIS 269 (2024).

ARTICLE 10

AD VALOREM TAXATION OF MOTOR VEHICLES, MOBILE HOMES, CERTAIN EQUIPMENT, AND CERTAIN INVENTORY

PART 1

GENERAL PROVISIONS

48-5-447. Compensation of tax collectors and tax commissioners; collection and disposition of fees and commissions.

(a) The tax collector or tax commissioner shall be compensated for his services in collecting the ad valorem taxes imposed on motor vehicles and mobile homes by the various tax jurisdictions within his county by each jurisdiction on all net collections made during any calendar year for each jurisdiction as follows:

- (1) Up to and including \$6,000.00 6%
- (2) Over \$6,000.00 and not exceeding \$14,000.00 5%
- (3) Over \$14,000.00 and not exceeding \$24,000.00 4%
- (4) Over \$24,000.00 and not exceeding \$36,000.00 3%
- (5) Over \$36,000.00 and not exceeding \$52,000.00 2 1/2%
- (6) Over \$52,000.00 and not exceeding \$76,000.00 2%
- (7) Over \$76,000.00 1 3/4%

(b) In those instances which require individual adjustment, the schedule of commissions provided in subsection (a) of this Code section

may be changed and altered by the agreement of the parties concerned by contract. Provisions of laws in effect on January 1, 1980, covering such compensation shall not be repealed by this article.

(c)(1) All fees and commissions allowed tax collectors and tax commissioners for collecting ad valorem taxes on motor vehicles and mobile homes shall be collected by those officials. In instances where the officials are compensated by the fee system, the commissions shall be retained by the officials as a part of their compensation. Where the tax collector or tax commissioner has been placed on a salary in lieu of the fee system of compensation, the fees and commissions shall be turned over to the county treasury.

(2) The provisions of paragraph (1) of this subsection to the contrary notwithstanding, the fees and commissions provided for in this Code section shall be disposed of pursuant to local Acts specifically providing for the disposition of such fees and commissions.

History.

Ga. L. 1966, p. 517, §§ 14, 15; Ga. L. 1976, p. 1529, §§ 15, 16; Code 1933, § 91A-1937, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1982, p. 3, § 48.

Editor's notes.

This Code section is set out in the supplement to correct a formatting issue.

ARTICLE 11

AD VALOREM TAXATION OF PUBLIC UTILITIES

48-5-519. (Effective until July 1, 2026.) Taxation of railroad equipment companies; returns; assessments; collection.

(a) Any person owning, leasing, furnishing, or operating any kind of railroad cars on any railroad in this state shall be deemed a railroad equipment company. Every railroad equipment company shall be required to make returns to the commissioner and shall be taxed as follows:

(1) Ascertain the total number and the value of all cars of the railroad equipment company, the total car-wheel mileage made by the cars in the United States, and the total car-wheel mileage in this state;

(2) Tax the cars at the regular rate imposed on property in this state on a valuation based on the proportion to the entire value of the cars that the car-wheel mileage made in this state bears to the entire car-wheel mileage of the cars in the United States; and

(3) Ascertain the total track mileage in each local tax jurisdiction in this state and tax the cars at the regular rate imposed on property

in each local tax jurisdiction on a valuation based on the proportion to the entire value of the cars as determined in paragraph (2) of this subsection that the track mileage in the local tax jurisdiction bears to the entire track mileage in this state.

(b) The returns shall be made to the commissioner by the chief executive officer in charge of the cars in this state. The final assessment of the property of railroad equipment companies shall be fixed in the same manner as the proposed assessments of property of public utilities under this article and Code Section 48-2-18, except that with respect to railroad equipment companies, such assessment shall be final rather than proposed. By following the procedure set forth in subsection (c) of Code Section 48-2-18 for appeals of proposed assessments of public utility property, any railroad equipment company may bring in the Superior Court of Fulton County or in the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 a de novo action of the final assessment so fixed.

(c) For the purposes of this Code section, a railroad company operating a railroad is not a railroad equipment company.

(d)(1) The commissioner shall collect all taxes levied by this Code section and shall remit all taxes collected to the authorities entitled thereto, less 1 percent of the amount collected, which shall be paid into the general fund of the state treasury in order to defray the costs of collection.

(2) The commissioner may submit tax bills to railroad equipment companies in one or more stages each year; and the taxes reflected in each bill shall be due 60 days after the commissioner mails the bill to the company and, if not so paid, shall bear interest at the rate specified in Code Section 48-2-40 and become subject to penalty in accordance with Code Section 48-2-44. The commissioner shall remit the taxes collected at least once each year. In arriving at the amount to be billed in each instance, the commissioner shall utilize the millage rate established by each taxing jurisdiction for the year in question unless no such rate has been finally established at the time the bill in question is prepared, in which case the commissioner may decline to include such jurisdiction in the billing or may utilize a millage rate established by court order.

(3) All taxes collected under a millage rate which is later changed shall be collected subject to adjustment upward or downward, as the case may be. Such adjustments may be billed or refunded separately or may be made by offset the following year, in the discretion of the commissioner. If any refunds are made separately, they shall be made by the local taxing jurisdiction.

(4) This subsection shall apply to all tax years beginning on or after January 1, 1981.

(e)(1) If any chief executive officer of a railroad equipment company required to make a return to the commissioner by this Code section fails to return the taxable property or pay to the state all taxes for which such company may be liable by reason of the return, the commissioner shall issue an execution for the amount of taxes due, according to the law, together with costs and penalties.

(2) The executions issued by the commissioner against any such company shall be directed to all sheriffs, constables, and other lawful officers of this state with directions to levy the execution on the property of the corporation or company and with the authority to issue and serve garnishments upon the debtors of the corporation or company.

History.

Ga. L. 1927, p. 99, § 9; Code 1933, § 92-2606; Ga. L. 1935, p. 11, § 9; Code 1933, § 91A-2209, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 1735, § 1; Ga. L. 1980, p. 1737, § 1; Ga. L. 1981, p. 1857, §§ 20, 21; Ga. L. 1988, p. 1568, § 9; Ga. L.

1990, p. 1337, § 4; Ga. L. 2012, p. 318, § 7/HB 100.

Delayed effective date.

Code Section 48-5-519 is set out twice in this Code. This version is effective until July 1, 2026. For version effective July 1, 2026, see the following version.

48-5-519. (Effective July 1, 2026.) Taxation of railroad equipment companies; returns; assessments; collection

(a) Any person owning, leasing, furnishing, or operating any kind of railroad cars on any railroad in this state shall be deemed a railroad equipment company. Every railroad equipment company shall be required to make returns to the commissioner and shall be taxed as follows:

(1) Ascertain the total number and the value of all cars of the railroad equipment company, the total car-wheel mileage made by the cars in the United States, and the total car-wheel mileage in this state;

(2) Tax the cars at the regular rate imposed on property in this state on a valuation based on the proportion to the entire value of the cars that the car-wheel mileage made in this state bears to the entire car-wheel mileage of the cars in the United States; and

(3) Ascertain the total track mileage in each local tax jurisdiction in this state and tax the cars at the regular rate imposed on property in each local tax jurisdiction on a valuation based on the proportion to the entire value of the cars as determined in paragraph (2) of this subsection that the track mileage in the local tax jurisdiction bears to the entire track mileage in this state.

(b) The returns shall be made to the commissioner by the chief executive officer in charge of the cars in this state. The final assessment

of the property of railroad equipment companies shall be fixed in the same manner as the proposed assessments of property of public utilities under this article and Code Section 48-2-18, except that with respect to railroad equipment companies, such assessment shall be final rather than proposed. By following the procedure set forth in subsection (c) of Code Section 48-2-18 for appeals of proposed assessments of public utility property, any railroad equipment company may bring in the Superior Court of Fulton County or in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025," a de novo action of the final assessment so fixed.

(c) For the purposes of this Code section, a railroad company operating a railroad is not a railroad equipment company.

(d)(1) The commissioner shall collect all taxes levied by this Code section and shall remit all taxes collected to the authorities entitled thereto, less 1 percent of the amount collected, which shall be paid into the general fund of the state treasury in order to defray the costs of collection.

(2) The commissioner may submit tax bills to railroad equipment companies in one or more stages each year; and the taxes reflected in each bill shall be due 60 days after the commissioner mails the bill to the company and, if not so paid, shall bear interest at the rate specified in Code Section 48-2-40 and become subject to penalty in accordance with Code Section 48-2-44. The commissioner shall remit the taxes collected at least once each year. In arriving at the amount to be billed in each instance, the commissioner shall utilize the millage rate established by each taxing jurisdiction for the year in question unless no such rate has been finally established at the time the bill in question is prepared, in which case the commissioner may decline to include such jurisdiction in the billing or may utilize a millage rate established by court order.

(3) All taxes collected under a millage rate which is later changed shall be collected subject to adjustment upward or downward, as the case may be. Such adjustments may be billed or refunded separately or may be made by offset the following year, in the discretion of the commissioner. If any refunds are made separately, they shall be made by the local taxing jurisdiction.

(4) This subsection shall apply to all tax years beginning on or after January 1, 1981.

(e)(1) If any chief executive officer of a railroad equipment company required to make a return to the commissioner by this Code section fails to return the taxable property or pay to the state all taxes for which such company may be liable by reason of the return, the commissioner shall issue an execution for the amount of taxes due, according to the law, together with costs and penalties.

(2) The executions issued by the commissioner against any such company shall be directed to all sheriffs, constables, and other lawful officers of this state with directions to levy the execution on the property of the corporation or company and with the authority to issue and serve garnishments upon the debtors of the corporation or company.

History.

Ga. L. 1927, p. 99, § 9; Code 1933, § 92-2606; Ga. L. 1935, p. 11, § 9; Code 1933, § 91A-2209, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 1735, § 1; Ga. L. 1980, p. 1737, § 1; Ga. L. 1981, p. 1857, §§ 20, 21; Ga. L. 1988, p. 1568, § 9; Ga. L. 1990, p. 1337, § 4; Ga. L. 2012, p. 318, § 7/HB 100; Ga. L. 2024, p. 888, § 3-10/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-5-519 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50,” near the end of the third sentence in subsection (b).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

ARTICLE 13

AD VALOREM TAXATION OF QUALIFIED TIMBERLAND PROPERTY

48-5-605. (Effective until July 1, 2026.) Appeal of commissioner’s decisions by taxpayer or county board.

(a) A taxpayer or county board of tax assessors may appeal the commissioner’s decisions related to:

- (1) Such taxpayer’s status as a qualified owner;
- (2) The certification or noncertification of such taxpayer’s timberland as qualified timberland property; or
- (3) The appraised value of such taxpayer’s qualified timberland property.

(b)(1) Such appeals shall be made as an appeal to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 within 30 days of the commissioner’s publication of such decision.

(2) The Georgia Tax Tribunal shall issue a final decision on such appeals on or before September 1 of the year in which an appeal is filed.

History.
Code 1981, § 48-5-605, enacted by Ga. L. 2018, p. 119, § 5/HB 85.

July 1, 2026. For version effective July 1, 2026, see the following version.

Delayed effective date.
Code Section 48-5-605 is set out twice in this Code. This version is effective until

48-5-605. (Effective July 1, 2026.) Appeal of commissioner’s decisions by taxpayer or county board.

(a) A taxpayer or county board of tax assessors may appeal the commissioner’s decisions related to:

- (1) Such taxpayer’s status as a qualified owner;
- (2) The certification or noncertification of such taxpayer’s timberland as qualified timberland property; or
- (3) The appraised value of such taxpayer’s qualified timberland property.

(b)(1) Such appeals shall be made as an appeal to the Georgia Tax Court in accordance with Chapter 5B of Title 15, the “Georgia Tax Court Act of 2025,” within 30 days of the commissioner’s publication of such decision.

(2) The Georgia Tax Court shall issue a final decision on such appeals on or before September 1 of the year in which an appeal is filed.

History.
Code 1981, § 48-5-605, enacted by Ga. L. 2018, p. 119, § 5/HB 85; Ga. L. 2024, p. 888, § 3-11/HB 1267, effective July 1, 2026.

Delayed effective date.
Code Section 48-5-605 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.
The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court” for “Georgia Tax Tribunal” in paragraphs (b)(1) and (b)(2); and, substituted “Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Chapter 13A of Title 50” in paragraph (b)(1).

Editor’s notes.
Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p.

1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified

voters voting at the general election held on November 5, 2024.

48-5-606. (Effective until July 1, 2026.) Appeal of commissioner's decisions by taxpayers or groups.

(a) A taxpayer, group of taxpayers, county board of tax assessors, or association representing taxpayers may appeal the commissioner's decisions related to the commissioner's complete parameters for the appraisal of qualified timberland property required by paragraph (1) of subsection (d) of Code Section 48-5-602.

(b)(1) Such appeals shall be made as an appeal to the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50 within 60 days of the commissioner's publication of such manual.

(2) The Georgia Tax Tribunal shall issue a final decision on such appeals on or before September 1 of the year in which an appeal is filed.

History.

Code 1981, § 48-5-606, enacted by Ga. L. 2018, p. 119, § 5/HB 85; Ga. L. 2019, p. 1056, § 48/SB 52.

July 1, 2026. For version effective July 1, 2026, see the following version.

Delayed effective date.

Code Section 48-5-606 is set out twice in this Code. This version is effective until

48-5-606. (Effective July 1, 2026.) Appeal of commissioner's decisions by taxpayers or groups.

(a) A taxpayer, group of taxpayers, county board of tax assessors, or association representing taxpayers may appeal the commissioner's decisions related to the commissioner's complete parameters for the appraisal of qualified timberland property required by paragraph (1) of subsection (d) of Code Section 48-5-602.

(b)(1) Such appeals shall be made as an appeal to the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025," within 60 days of the commissioner's publication of such manual.

(2) The Georgia Tax Court shall issue a final decision on such appeals on or before September 1 of the year in which an appeal is filed.

History.

Code 1981, § 48-5-606, enacted by Ga. L. 2018, p. 119, § 5/HB 85; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2024, p. 888, § 3-12/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-5-606 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court” for “Georgia Tax Tribunal” in paragraphs (b)(1) and (b)(2); and, substituted “Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025,’” for “Chapter 13A of Title 50” in paragraph (b)(1).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general

election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

CHAPTER 5C

TITLE AD VALOREM TAX ON MOTOR VEHICLES

(TAVT)

Sec.		Sec.	
48-5C-1.	(Effective until January 1, 2026.) Alternative ad valorem taxation of motor vehicles; title ad valorem tax fee.	48-5C-1.	(Effective January 1, 2026.) Alternative ad valorem taxation of motor vehicles; title ad valorem tax fee.

48-5C-1. (Effective until January 1, 2026.) Alternative ad valorem taxation of motor vehicles; title ad valorem tax fee.

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

(.1) (Repealed effective December 31, 2029.) “Disabled first responder” means a law enforcement officer, firefighter, publicly employed emergency medical technician, or surviving spouse of such an individual receiving payments pursuant to Code Section 45-9-85 due to total permanent disability, partial permanent disability, organic brain damage, or death occurring in the line of duty, provided that such law enforcement officer, firefighter, or publicly employed emergency medical technician is not facing pending charges for and has not been convicted of a crime related to his or her conduct in the line of duty, and his or her state licensure as a law enforcement officer, firefighter, or emergency medical technician is not subject to

pending action for suspension or revocation and has not been revoked or suspended due to his or her bad conduct. This paragraph shall stand repealed on December 31, 2029.

(1) "Fair market value of the motor vehicle" means:

(A) For a used motor vehicle purchased from a new or used car dealer other than under a seller financed sale arrangement, the retail selling price of the motor vehicle, less any reduction for the trade-in value of another motor vehicle;

(B)(i) For a used motor vehicle purchased from a person other than a new or used car dealer or a used motor vehicle purchased under a seller financed sale arrangement, the average of the current fair market value and the current wholesale value of a motor vehicle for a vehicle listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner and based upon a nationally recognized motor vehicle industry pricing guide for fair market and wholesale market values in determining the taxable value of a motor vehicle under Code Section 48-5-442; provided, however, that, if the motor vehicle is not listed in such current motor vehicle ad valorem assessment manual, the fair market value shall be the value from a reputable used car market guide designated by the commissioner and, in the case of a motor vehicle purchased from a new or used car dealer under a seller financed sale arrangement, less any reduction for the trade-in value of another motor vehicle;

(ii) Upon written application and supporting documentation submitted by an applicant under this Code section, a county tag agent may deviate from the fair market value as defined in division (i) of this subparagraph based upon mileage and condition of the used vehicle. Supporting documentation may include, but not be limited to, bill of sale, odometer statement, and values from reputable pricing guides. The fair market value as determined by the county tag agent pursuant to this subparagraph shall be appealable as provided in subsection (e) of this Code section;

(C) Reserved;

(D) For a new motor vehicle, the retail selling price, less any reduction for the trade-in value of another motor vehicle and any rebate. The retail selling price shall include any charges for labor, freight, delivery, dealer fees and similar charges, tangible accessories, dealer add-ons, and mark-ups, but shall not include any federal retailers' excise tax or extended warranty, service contract, maintenance agreement, or similar products itemized on the deal-

er's invoice to the customer or any finance, insurance, and interest charges for deferred payments billed separately. No reduction for the trade-in value of another motor vehicle shall be taken unless the name of the owner and the vehicle identification number of such trade-in motor vehicle are shown on the bill of sale;

(E) For a motor vehicle that is leased:

(i) In the case of a motor vehicle that is leased to a lessee for use primarily in the lessee's trade or business and for which the lease agreement contains a provision for the adjustment of the rental price as described in Code Section 40-3-60, the agreed upon value of the motor vehicle less any reduction for the trade-in value of another motor vehicle and any rebate;

(ii) In the case of a motor vehicle that is leased other than described in division (i) of this subparagraph, the total of the depreciation plus any amortized amounts pursuant to the lease agreement plus any down payments; and

(iii) The term "any down payments" as used in this subparagraph shall mean cash collected from the lessee at the inception of the lease which shall include cash supplied as a capital cost reduction; shall not include rebates, noncash credits, or net trade allowances; and shall include any upfront payments collected from the lessee at the inception of the lease except for taxes or fees imposed by law and monthly lease payments made in advance; or

(F) For a kit car which is assembled by the purchaser from parts supplied by a manufacturer, the retail selling price of the kit. A kit car shall not include a rebuilt or salvage vehicle.

(2) "Immediate family member" means spouse, parent, child, sibling, grandparent, or grandchild.

(3) "Loaner vehicle" means a motor vehicle owned by a dealer which is withdrawn temporarily from dealer inventory for exclusive use as a courtesy vehicle loaned at no charge for a period not to exceed 45 days within a 366 day period to any one customer whose motor vehicle is being serviced by such dealer.

(4) "Rental charge" means the total value received by a rental motor vehicle concern for the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease, including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales and use taxes.

(5) "Rental motor vehicle" means a motor vehicle designed to carry

15 or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver.

(6) “Rental motor vehicle concern” means a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.

(7) “Trade-in value” means the value of the motor vehicle as stated in the bill of sale for a vehicle which has been traded in to the dealer in a transaction involving the purchase of another vehicle from the dealer.

(b)(1)(A) Except as otherwise provided in this subsection, any motor vehicle for which a title is issued in this state on or after March 1, 2013, shall be exempt from sales and use taxes to the extent provided under paragraph (95) of Code Section 48-8-3 and shall not be subject to the ad valorem tax as otherwise required under Chapter 5 of this title. Any such motor vehicle shall be titled as otherwise required under Title 40 but shall be subject to a state title fee and a local title fee which shall be alternative ad valorem taxes as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution. Motor vehicles registered under the International Registration Plan shall not be subject to state and local title ad valorem tax fees but shall continue to be subject to apportioned ad valorem taxation under Article 10 of Chapter 5 of this title.

(B)(i) Reserved.

(ii) The combined state and local title ad valorem tax shall be at a rate equal to 7 percent of the fair market value of the motor vehicle; provided, however, that, beginning on January 1, 2020, and continuing through June 30, 2023, such rate shall be equal to 6.6 percent of the fair market value of the motor vehicle.

(iii) Beginning on July 1, 2019, the state and local title ad valorem tax proceeds each month shall be distributed by each county remitting 35 percent of the funds to the state revenue commissioner as provided in subparagraph (c)(2)(A) of this Code section and distributing 65 percent of the funds as provided in paragraph (3) of subsection (c) of this Code section.

(iv) The state revenue commissioner shall promulgate such rules and regulations as may be necessary and appropriate to implement and administer this Code section, including, but not limited to, rules and regulations regarding appropriate public notification of rate amounts and rules and regulations regarding appropriate enforcement and compliance procedures and methods for the implementation and operation of this Code section.

The state revenue commissioner shall promulgate a standardized form to be used by all dealers of new and used vehicles in this state in order to ease the administration of this Code section. The state revenue commissioner may promulgate and implement rules and regulations as may be necessary to permit seller financed sales of used vehicles to be assessed 2.5 percentage points less than the rate specified in division (ii) of this subparagraph.

(C) The application for title and the state and local title ad valorem tax fees provided for in subparagraph (A) of this paragraph shall be paid to the tag agent in the county where the motor vehicle is to be registered and shall be paid at the time the application for a certificate of title is submitted or, in the case of an electronic title transaction, at the time when the electronic title transaction is finalized. In an electronic title transaction, the state and local title ad valorem tax fees shall be remitted electronically directly to the county tag agent. A dealer of new or used motor vehicles shall make such application for title and state and local title ad valorem tax fees on behalf of the purchaser of a new or used motor vehicle for the purpose of submitting or, in the case of an electronic title application, finalizing such title application and remitting state and local title ad valorem tax fees. The state and local title ad valorem tax fees provided for in this chapter shall be imposed on the purchaser, including a lessor, that acquires title to the motor vehicle; provided, however, that a lessor that pays such state and local title ad valorem tax fees may seek reimbursement for such state and local title ad valorem tax fees from the lessee.

(D) There shall be a penalty imposed on any person who, in the determination of the commissioner, falsifies any information in any bill of sale used for purposes of determining the fair market value of the motor vehicle. Such penalty shall not exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the commissioner. Such determination shall be made within 60 days of the commissioner receiving information of a possible violation of this paragraph.

(E) Except in the case in which an extension of the registration period has been granted by the county tag agent under Code Section 40-2-20, a dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees from a purchaser of a new or used motor vehicle and does not submit or, in the case of an electronic title transaction, finalize such application for title and remit such state and local title ad valorem tax fees to the county tag agent within 30 days following the date of purchase shall be liable to the county tag agent for an

amount equal to 5 percent of the amount of such state and local title ad valorem tax fees. An additional penalty equal to 10 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 60 days following the date of purchase. An additional penalty equal to 15 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 90 days following the date of purchase, and an additional penalty equal to 20 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 120 days following the date of purchase. An additional penalty equal to 25 percent of the amount of such state and local title ad valorem tax fees shall be imposed for each subsequent 30 day period in which the payment is not transmitted.

(F) A dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees from a purchaser of a new or used motor vehicle and converts such fees to his or her own use shall be guilty of theft by conversion and, upon conviction, shall be punished as provided in Code Section 16-8-12.

(2) A person or entity acquiring a salvage title pursuant to subsection (b) of Code Section 40-3-36 shall not be subject to the fee specified in paragraph (1) of this subsection but shall be subject to a state title ad valorem tax fee in an amount equal to 1 percent of the fair market value of the motor vehicle. Such state title ad valorem tax fee shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(c)(1) The amount of proceeds collected by tag agents each month as state and local title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest pursuant to subsection (b) of this Code section shall be allocated and disbursed as provided in this subsection.

(2) For the 2013 tax year and in each subsequent tax year, the amount of such funds shall be disbursed within 20 days following the end of each calendar month as follows:

(A) State title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest shall be remitted to the state revenue commissioner who shall deposit such proceeds in the general fund of the state less an amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration. Such retained amount shall be remitted to the collecting county's general fund. Failure by the tag

agent to disburse within such 20 day period shall result in a forfeiture of such administrative fee plus interest on such amount at the rate specified in Code Section 48-2-40; and

(B) Local title ad valorem tax fees, administrative fees, penalties, and interest shall be designated as local government ad valorem tax funds. The tag agent shall then distribute the proceeds as specified in paragraph (3) of this subsection, less an amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration. Such retained amount shall be remitted to the collecting county's general fund. Failure by the tag agent to disburse within such 20 day period shall result in a forfeiture of such administrative fee plus interest on such amount at the rate specified in Code Section 48-2-40.

(3) Beginning July 1, 2019, the portion of the title ad valorem tax fee proceeds to be retained by the county pursuant to division (b)(1)(B)(iii) of this Code section shall be distributed as follows:

(A) The tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute to the water and sewerage authority for which the county has levied an ad valorem tax in accordance with a local constitutional amendment, and in a county in which a sales and use tax is levied for purposes of a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, an amount of those proceeds necessary to offset any reduction in:

(i) Ad valorem taxes on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority during calendar year 2012; and

(ii) With respect to the transportation authority, the monthly average portion of the sales and use tax levied for purposes of a metropolitan area system of public transportation applicable to any motor vehicle titled in a county which levied such tax in 2012.

Such amount of tax under division (ii) of this subparagraph may be determined by the commissioner for counties which levied such tax in 2012, and in any counties which subsequently levy a tax pursuant to a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority

created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the commissioner may determine what amount of sales and use tax would have been collected in calendar year 2012, had such tax been levied. The amount of the reduction to be offset under this subparagraph with respect to division (i) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of title ad valorem tax on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority in the current calendar month from one-twelfth of the amount of such ad valorem tax on motor vehicles collected on behalf of such water and sewerage authority in calendar year 2012. The amount of the reduction to be offset under this subparagraph with respect to division (ii) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of sales tax collected or determined to have been collected on such motor vehicles by the state revenue commissioner in the current calendar month in any such county from one-twelfth of the amount of sales and use tax collected, or determined to have been collected, on such motor vehicles, by the state revenue commissioner in calendar year 2012 in such county. In the event that the local title ad valorem tax proceeds are insufficient to offset fully such reduction in ad valorem taxes on motor vehicles or the portion of the sales and use tax described in division (ii) of this subparagraph, the tag agent shall allocate a proportionate amount of the proceeds to such water and sewerage authority and the transportation authority, as appropriate, and any remaining shortfall shall be paid from the following month's local title ad valorem tax fee proceeds. In the event that a shortfall remains, the tag agent shall continue to first allocate local title ad valorem tax fee proceeds to offset such shortfalls until the shortfall has been fully repaid;

(B) As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the unincorporated areas of the county, the tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute 51 percent of such proceeds to the county governing authority and distribute 49 percent of such proceeds to the board of education of the county school district; and

(C) As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the incorporated areas of the county,

the tag agent of the county shall within 20 days following the end of each calendar month allocate such proceeds by the municipality from which the proceeds were derived and then, for each such municipality, distribute 23 percent of such proceeds to the county governing authority and 28 percent of such proceeds to the governing authority of such municipality, and the remaining 49 percent of such proceeds shall be distributed to the board of education of the county school district; provided, however, that, if there is an independent school district in such municipality, then 23 percent of such proceeds shall be distributed to the county governing authority and 34 percent of such proceeds shall be distributed to the governing authority of such municipality and the remaining 43 percent of such proceeds shall be distributed to the board of education of the independent school district.

(d)(1)(A) Upon the death of an owner of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member or immediate family members of such owner who receive such motor vehicle pursuant to a will or under the rules of inheritance shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless the immediate family member or immediate family members make an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the death of an owner of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member or immediate family members of such owner who receive such motor vehicle pursuant to a will or under the rules of inheritance shall be subject to a state title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(2)(A) Upon the transfer from an immediate family member of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member

or immediate family members who receive such motor vehicle shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless the immediate family member or immediate family members make an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the transfer from an immediate family member of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member who receives such motor vehicle shall transfer title of such motor vehicle to such recipient family member and shall be subject to a state title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(C) Any title transfer under this paragraph shall be accompanied by an affidavit of the transferor and transferee that such persons are immediate family members to one another. There shall be a penalty imposed on any person who, in the determination of the state revenue commissioner, falsifies any material information in such affidavit. Such penalty shall not exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the state revenue commissioner. Such determination shall be made within 60 days of the state revenue commissioner receiving information of a possible violation of this paragraph.

(3) Any individual who:

(A) Is required by law to register a motor vehicle or motor vehicles in this state which were registered in the state in which such person formerly resided; and

(B) Is required to file an application for a certificate of title under Code Section 40-3-21 or 40-3-32

shall be required to pay state and local title ad valorem tax fees in an amount equal to 3 percent of the fair market value of the motor vehicle.

(4) The state and local title ad valorem tax fees provided for under this Code section shall not apply to corrected titles, replacement titles under Code Section 40-3-31, or titles reissued to the same owner pursuant to Code Sections 40-3-50 through 40-3-56.

(5) Any motor vehicle subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section shall continue to be subject to the title, license plate, revalidation decal, and registration requirements and applicable fees as otherwise provided in Title 40 in the same manner as motor vehicles which are not subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section.

(6) Motor vehicles owned or leased by or to the state or any county, consolidated government, municipality, county or independent school district, or other government entity in this state shall not be subject to the state and local title ad valorem tax fees provided for under paragraph (1) of subsection (b) of this Code section; provided, however, that such other government entity shall not qualify for the exclusion under this paragraph unless it is exempt from ad valorem tax and sales and use tax pursuant to general law.

(7)(A) Any motor vehicle which is exempt from sales and use tax pursuant to paragraph (30) of Code Section 48-8-3 shall be exempt from state and local title ad valorem tax fees under this subsection.

(B) Any motor vehicle which is exempt from ad valorem taxation pursuant to Code Section 48-5-478, 48-5-478.1, 48-5-478.2, or 48-5-478.3 shall be exempt from state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section.

(C) (Repealed effective December 31, 2029.) Each disabled first responder shall be allowed an exemption from state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section levied on a maximum of \$50,000.00 in aggregate of the fair market value combined for all motor vehicles that he or she registers in this state during any three-year period. This subparagraph shall stand repealed on December 31, 2029.

(8) There shall be a penalty imposed on the transfer of all or any part of the interest in a business entity that includes primarily as an asset of such business entity one or more motor vehicles, when, in the determination of the state revenue commissioner, such transfer is done to evade the payment of state and local title ad valorem tax fees under this subsection. Such penalty shall not exceed \$2,500.00 as a state penalty per motor vehicle and shall not exceed \$2,500.00 as a local penalty per motor vehicle, as determined by the state revenue commissioner, plus the amount of the state and local title ad valorem tax fees. Such determination shall be made within 60 days of the

state revenue commissioner receiving information that a transfer may be in violation of this paragraph.

(9) Any owner of any motor vehicle who fails to submit within 30 days of the date such owner is required by law to register such vehicle in this state an application for a first certificate of title under Code Section 40-3-21 or a certificate of title under Code Section 40-3-32 shall be required to pay a penalty in the amount of 10 percent of the state title ad valorem tax fees and 10 percent of the local title ad valorem tax fees required under this Code section and, if such state and local title ad valorem tax fees and the penalty are not paid within 60 days following the date such owner is required by law to register such vehicle, interest at the rate of 1 percent per month shall be imposed on the state and local title ad valorem tax fees due under this Code section, unless a temporary permit has been issued by the tax commissioner. The tax commissioner shall grant a temporary permit in the event the failure to timely apply for a first certificate of title is due to the failure of a lienholder to comply with Code Section 40-3-56, regarding release of a security interest or lien, and no penalty or interest shall be assessed. Such penalty and interest shall be in addition to the penalty and fee required under Code Section 40-3-21 or 40-3-32, as applicable.

(10) The owner of any motor vehicle for which a title was issued in this state on or after January 1, 2012, and prior to March 1, 2013, shall be authorized to opt in to the provisions of this subsection at any time prior to February 28, 2014, upon compliance with the following requirements:

(A)(i) The total amount of Georgia state and local title ad valorem tax fees which would be due from March 1, 2013, to December 31, 2013, if such vehicle had been titled in 2013 shall be determined; and

(ii) The total amount of Georgia state and local sales and use tax and Georgia state and local ad valorem tax under Chapter 5 of this title which were due and paid in 2012 for that motor vehicle and, if applicable, the total amount of such taxes which were due and paid for that motor vehicle in 2013 and 2014 shall be determined; and

(B)(i) If the amount derived under division (i) of subparagraph (A) of this paragraph is greater than the amount derived under division (ii) of subparagraph (A) of this paragraph, the owner shall remit the difference to the tag agent. Such remittance shall be deemed local title ad valorem tax fee proceeds; or

(ii) If the amount derived under division (i) of subparagraph (A) of this paragraph is less than the amount derived under

division (ii) of subparagraph (A) of this paragraph, no additional amount shall be due and payable by the owner.

Upon certification by the tag agent of compliance with the requirements of this paragraph, such motor vehicle shall not be subject to ad valorem tax as otherwise required under Chapter 5 of this title in the same manner as otherwise provided in paragraph (1) of subsection (b) of this Code section.

(11)(A) In the case of rental motor vehicles owned by a rental motor vehicle concern, the state title ad valorem tax fee shall be in an amount equal to .625 percent of the fair market value of the motor vehicle, and the local title ad valorem tax fee shall be in an amount equal to .625 percent of the fair market value of the motor vehicle, but only if in the immediately prior calendar year the average amount of sales and use tax attributable to the rental charge of each such rental motor vehicle was at least \$400.00 as certified by the state revenue commissioner. If, in the immediately prior calendar year, the average amount of sales and use tax attributable to the rental charge of each such rental motor vehicle was not at least \$400.00, this paragraph shall not apply and such vehicles shall be subject to the state and local title ad valorem tax fees prescribed in division (b)(1)(B)(ii) of this Code section.

(B) Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(12) A loaner vehicle shall not be subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section for a period of time not to exceed 366 days commencing on the date such loaner vehicle is withdrawn temporarily from inventory. Immediately upon the expiration of such 366 day period, if the dealer does not return the loaner vehicle to inventory for resale, the dealer shall be responsible for remitting state and local title ad valorem tax fees in the same manner as otherwise required of an owner under paragraph (9) of this subsection and shall be subject to the same penalties and interest as an owner for noncompliance with the requirements of paragraph (9) of this subsection.

(13) Any motor vehicle which is donated to a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code shall, when titled in the name of such nonprofit organization, not be subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section but shall be subject to state and local title ad valorem tax fees in the amount of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized

by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(14)(A) A lessor of motor vehicles that leases motor vehicles for more than 31 consecutive days to lessees residing in this state shall register with the department. The department shall collect an annual fee of \$100.00 for such registrations. Failure of a lessor to register under this subparagraph shall subject such lessor to a civil penalty of \$2,500.00.

(B) A lessee residing in this state who leases a motor vehicle under this paragraph shall register such motor vehicle with the tag agent in such lessee's county of residence within 30 days of the commencement of the lease of such motor vehicle or beginning residence in this state, whichever is later.

(C) A lessor that leases a motor vehicle under this paragraph to a lessee residing in this state shall apply for a certificate of title in this state within 30 days of the commencement of the lease of such motor vehicle.

(15) There shall be no liability for any state or local title ad valorem tax fees in any of the following title transactions:

(A) The addition or substitution of lienholders on a motor vehicle title so long as the owner of the motor vehicle remains the same;

(B) The acquisition of a bonded title by a person or entity pursuant to Code Section 40-3-28 if the title is to be issued in the name of such person or entity;

(C) The acquisition of a title to a motor vehicle by a person or entity as a result of the foreclosure of a mechanic's lien pursuant to Code Section 40-3-54 if such title is to be issued in the name of such lienholder;

(D) The acquisition of a title to an abandoned motor vehicle by a person or entity pursuant to Chapter 11 of Title 40 if such person or entity is a manufacturer or dealer of motor vehicles and the title is to be issued in the name of such person or entity;

(E) The obtaining of a title to a stolen motor vehicle by a person or entity pursuant to Code Section 40-3-43;

(F) The obtaining of a title by and in the name of a motor vehicle manufacturer, licensed distributor, licensed dealer, or licensed rebuilder for the purpose of sale or resale or to obtain a corrected title, provided that the manufacturer, distributor, dealer, or rebuilder shall submit an affidavit in a form promulgated by the commissioner attesting that the transfer of title is for the purpose of accomplishing a sale or resale or to correct a title only;

(G) The obtaining of a title by and in the name of the holder of a security interest when a motor vehicle has been repossessed after default in accordance with Part 6 of Article 9 of Title 11 if such title is to be issued in the name of such security interest holder;

(H) The obtaining of a title by a person or entity for purposes of correcting a title, changing an odometer reading, or removing an odometer discrepancy legend, provided that, subject to subparagraph (F) of this paragraph, title is not being transferred to another person or entity;

(I) The obtaining of a title by a person who pays state and local title ad valorem tax fees on a motor vehicle and subsequently moves out of this state but returns and applies to retitle such vehicle in this state;

(J) The obtaining of a replacement title on a vehicle that is not less than 15 years old upon sufficient proof provided to the commissioner that such title no longer exists;

(K) The transfer of a title made as a result of a business reorganization when the owners, partners, members, or stockholders of the business being reorganized maintain the same proportionate interest or share in the newly formed business reorganization;

(L) The transfer of a title from a company to an owner of the company for the purpose of such individual obtaining a prestige or special license plate for the motor vehicle;

(M) The transfer of a title from an owner of a company to the company; and

(N) The transfer of a title from one legal entity in which an individual holds an ownership interest of at least 50 percent to another legal entity in which the same individual holds an ownership interest of at least 50 percent, provided that the alternative ad valorem tax imposed by this chapter has been levied on such motor vehicle and has been paid by the transferring entity or such individual.

(16) It shall be unlawful for a person to fail to obtain a title for and register a motor vehicle in accordance with the provisions of this chapter. Any person who knowingly and willfully fails to obtain a title for or register a motor vehicle in accordance with the provisions of this chapter shall be guilty of a misdemeanor.

(17)(A) Any person who purchases a 1963 through 1989 model year motor vehicle for which such person obtains a title shall be subject to this Code section, but the state title ad valorem tax fee

shall be in an amount equal to 0.5 percent of the fair market value of such motor vehicle, and the local title ad valorem tax fee shall be in an amount equal to 0.5 percent of the fair market value of such motor vehicle.

(B) The owner of a 1962 or earlier model year motor vehicle who obtains a conditional title pursuant to Code Section 40-3-21.1 for such motor vehicle shall be authorized to opt in to the provisions of this subsection upon the payment of a state title ad valorem tax fee in an amount equal to 0.5 percent of the fair market value of such motor vehicle and a local title ad valorem tax fee in an amount equal to 0.5 percent of the fair market value of such motor vehicle. Upon certification by the tag agent of compliance with the requirements of this subparagraph, such motor vehicle shall not be subject to ad valorem tax as otherwise required under Chapter 5 of this title in the same manner as otherwise provided in paragraph (1) of subsection (b) of this Code section.

(18)(A) Upon the transfer of title as the result of a divorce decree or court order of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the person who receives such motor vehicle shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to the ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless such person makes an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the transfer of title as the result of a divorce decree or court order of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the person who receives such motor vehicle shall, at the time of the transfer of title of such motor vehicle, be subject to a state title ad valorem tax fee in an amount equal to one-half of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-half of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(C) Any title transfer under this paragraph shall be accompanied by an affidavit of the transferee that such transfer is pursuant to a divorce decree or court order, and the transferee shall attach such decree or order to the affidavit. There shall be a penalty

imposed on any person who, in the determination of the state revenue commissioner, falsifies any material information in such affidavit. Such penalty shall not exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the state revenue commissioner. Such determination shall be made within 60 days of the state revenue commissioner receiving information of a possible violation of this paragraph.

(19)(A) As used in this paragraph, the term:

(i) “For-hire charter bus or motor coach” means a motor vehicle designed for carrying more than 15 passengers and used for the transportation of persons for compensation.

(ii) “Special modified rental vehicle” means a motor vehicle that has been significantly modified at a manufacturing facility in this state, provided that:

(I) Such manufacturing facility is operated by the owner of such motor vehicle;

(II) Such owner primarily uses such motor vehicle by renting or leasing it without a driver to businesses;

(III) Such rental or lease transactions are subject to Georgia state and local sales and use taxes; and

(IV) Such owner provides the department with an affidavit affirming that the vehicle has been significantly modified and that the other qualifications of this definition have been met for such vehicle.

(B) In the case of for-hire charter buses or motor coaches or special modified rental vehicles, the person applying for a certificate of title shall be required to pay title ad valorem tax fees in the amount of 50 percent of the amount which would otherwise be due and payable under this subsection at the time of filing the application for a certificate of title, and the remaining 50 percent shall be paid within 12 months following the filing of such application.

(e) The fair market value of any motor vehicle subject to this Code section shall be appealable in the same manner as otherwise authorized for a motor vehicle subject to ad valorem taxation under Code Section 48-5-450; provided, however, that the person appealing the fair market value shall first pay the full amount of the state and local title ad valorem tax prior to filing any appeal. If the appeal is successful, the amount of the tax owed shall be recalculated and, if the amount paid by the person appealing the determination of fair market value is greater than the recalculated tax owed, the person shall be promptly given a refund of the difference.

(f) Beginning in 2014, on or before January 31 of each year, the department shall provide a report to the chairpersons of the House Committee on Ways and Means and the Senate Finance Committee showing the state and local title ad valorem tax fee revenues collected pursuant to this chapter and the motor vehicle ad valorem tax proceeds collected pursuant to Chapter 5 of this title during the preceding calendar year.

(g) A motor vehicle dealer shall be authorized to apply to the county tag agent of the county in which such motor vehicle is registered for a refund of state and local title ad valorem taxes on behalf of the person who purchased a motor vehicle from such dealer. Such dealer shall promptly pay to such purchaser any refund received by the dealer which is owed to the purchaser, and in any event, such payment shall be made no later than ten days following the receipt of such refund by the dealer. The county tag agent shall approve or deny the request for refund within 30 days after the filing of the application for refund. If the county tag agent denies the refund, the county tag agent shall specify the reasons for such denial. The motor vehicle dealer shall be authorized to appeal such denial to the commissioner within 30 days following such denial.

History.

Code 1981, § 48-5C-1, enacted by Ga. L. 2012, p. 257, § 1-4/HB 386; Ga. L. 2013, p. 7, § 2/HB 266; Ga. L. 2013, p. 32, § 4/HB 463; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2015, p. 5, § 48/HB 90; Ga. L. 2015, p. 1219, § 23/HB 202; Ga. L. 2016, p. 758, § 3/SB 379; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2017, p. 499, § 1/HB 340; Ga. L. 2018, p. 8, § 2-1/HB 918; Ga. L. 2018, p. 287, § 1/HB 329; Ga. L. 2019, p. 908, § 3/SB 138; Ga. L. 2019, p. 936, §§ 1-4/SB 65; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2020, p. 18, § 1/HB 779; Ga. L. 2020, p. 346, § 1/HB 808; Ga. L. 2020, p. 493, § 48/SB 429; Ga. L. 2021, p. 316, § 1/HB 63; Ga. L. 2024, p. 794, § 3-3/HB 1181, effective January 1, 2025; Ga. L. 2025, p. 627, § 5/HB 296, effective July 1, 2025.

Delayed effective date.

Code Section 48-5C-1 is set out twice in this Code. This version is effective until

January 1, 2026. For version effective January 1, 2026, see the following version.

Amendments.

The 2025 amendment, effective July 1, 2025, repealed former paragraph (d)(7.1), which read: “(7.1)(A) As used in this paragraph, the term ‘for-hire charter bus or motor coach’ means a motor vehicle designed for carrying more than 15 passengers and used for the transportation of persons for compensation.

“(B) In the case of for-hire charter buses or motor coaches, the person applying for a certificate of title shall be required to pay title ad valorem tax fees in the amount of 50 percent of the amount which would otherwise be due and payable under this subsection at the time of filing the application for a certificate of title, and the remaining 50 percent shall be paid within 12 months following the filing of such application.”; and added paragraph (d)(19).

48-5C-1. (Effective January 1, 2026.) Alternative ad valorem taxation of motor vehicles; title ad valorem tax fee.

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

(.1) (Repealed effective December 31, 2029.) “Disabled first re-

sponder” means a law enforcement officer, firefighter, publicly employed emergency medical technician, or surviving spouse of such an individual receiving payments pursuant to Code Section 45-9-85 due to total permanent disability, partial permanent disability, organic brain damage, or death occurring in the line of duty, provided that such law enforcement officer, firefighter, or publicly employed emergency medical technician is not facing pending charges for and has not been convicted of a crime related to his or her conduct in the line of duty, and his or her state licensure as a law enforcement officer, firefighter, or emergency medical technician is not subject to pending action for suspension or revocation and has not been revoked or suspended due to his or her bad conduct. This paragraph shall stand repealed on December 31, 2029.

(1) “Fair market value of the motor vehicle” means:

(A) For a used motor vehicle purchased from a new or used car dealer other than under a seller financed sale arrangement, the retail selling price of the motor vehicle, less any reduction for the trade-in value of another motor vehicle;

(B)(i) For a used motor vehicle purchased from a person other than a new or used car dealer or a used motor vehicle purchased under a seller financed sale arrangement, the average of the current fair market value and the current wholesale value of a motor vehicle for a vehicle listed in the current motor vehicle ad valorem assessment manual utilized by the state revenue commissioner and based upon a nationally recognized motor vehicle industry pricing guide for fair market and wholesale market values in determining the taxable value of a motor vehicle under Code Section 48-5-442; provided, however, that, if the motor vehicle is not listed in such current motor vehicle ad valorem assessment manual, the fair market value shall be the value from a reputable used car market guide designated by the commissioner and, in the case of a motor vehicle purchased from a new or used car dealer under a seller financed sale arrangement, less any reduction for the trade-in value of another motor vehicle;

(ii) Upon written application and supporting documentation submitted by an applicant under this Code section, a county tag agent may deviate from the fair market value as defined in division (i) of this subparagraph based upon mileage and condition of the used vehicle. Supporting documentation may include, but not be limited to, bill of sale, odometer statement, and values from reputable pricing guides. The fair market value as determined by the county tag agent pursuant to this subparagraph shall be appealable as provided in subsection (e) of this Code section;

(C) Reserved;

(D) For a new motor vehicle, the retail selling price, less any reduction for the trade-in value of another motor vehicle and any rebate. The retail selling price shall include any charges for labor, freight, delivery, dealer fees and similar charges, tangible accessories, dealer add-ons, and mark-ups, but shall not include any federal retailers' excise tax or extended warranty, service contract, maintenance agreement, or similar products itemized on the dealer's invoice to the customer or any finance, insurance, and interest charges for deferred payments billed separately. No reduction for the trade-in value of another motor vehicle shall be taken unless the name of the owner and the vehicle identification number of such trade-in motor vehicle are shown on the bill of sale;

(E) For a motor vehicle that is leased:

(i) In the case of a motor vehicle that is leased to a lessee for use primarily in the lessee's trade or business and for which the lease agreement contains a provision for the adjustment of the rental price as described in Code Section 40-3-60, the agreed upon value of the motor vehicle less any reduction for the trade-in value of another motor vehicle and any rebate;

(ii) In the case of a motor vehicle that is leased other than described in division (i) of this subparagraph, the total of the depreciation plus any amortized amounts pursuant to the lease agreement plus any down payments; and

(iii) The term "any down payments" as used in this subparagraph shall mean cash collected from the lessee at the inception of the lease which shall include cash supplied as a capital cost reduction; shall not include rebates, noncash credits, or net trade allowances; and shall include any upfront payments collected from the lessee at the inception of the lease except for taxes or fees imposed by law and monthly lease payments made in advance; or

(F) For a kit car which is assembled by the purchaser from parts supplied by a manufacturer, the retail selling price of the kit. A kit car shall not include a rebuilt or salvage vehicle.

(2) "Immediate family member" means spouse, parent, child, sibling, grandparent, or grandchild.

(3) "Loaner vehicle" means a motor vehicle owned by a dealer which is withdrawn temporarily from dealer inventory for exclusive use as a courtesy vehicle loaned at no charge for a period not to exceed 45 days within a 366 day period to any one customer whose motor vehicle is being serviced by such dealer.

(3.1) “Passive entity” means a person, other than an individual, formed under the laws of another state that does not have an established place of business in this state, owns no real property, and conducts no trade or business other than the holding of assets for investment and income.

(4) “Rental charge” means the total value received by a rental motor vehicle concern for the rental or lease for 31 or fewer consecutive days of a rental motor vehicle, including the total cash and nonmonetary consideration for the rental or lease, including, but not limited to, charges based on time or mileage and charges for insurance coverage or collision damage waiver but excluding all charges for motor fuel taxes or sales and use taxes.

(5) “Rental motor vehicle” means a motor vehicle designed to carry 15 or fewer passengers and used primarily for the transportation of persons that is rented or leased without a driver.

(6) “Rental motor vehicle concern” means a person or legal entity which owns or leases five or more rental motor vehicles and which regularly rents or leases such vehicles to the public for value.

(7) “Trade-in value” means the value of the motor vehicle as stated in the bill of sale for a vehicle which has been traded in to the dealer in a transaction involving the purchase of another vehicle from the dealer.

(b)(1)(A) Except as otherwise provided in this subsection, any motor vehicle for which a title is issued in this state on or after March 1, 2013, shall be exempt from sales and use taxes to the extent provided under paragraph (95) of Code Section 48-8-3 and shall not be subject to the ad valorem tax as otherwise required under Chapter 5 of this title. Any such motor vehicle shall be titled as otherwise required under Title 40 but shall be subject to a state title fee and a local title fee which shall be alternative ad valorem taxes as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution. Motor vehicles registered under the International Registration Plan shall not be subject to state and local title ad valorem tax fees but shall continue to be subject to apportioned ad valorem taxation under Article 10 of Chapter 5 of this title.

(B)(i) Reserved.

(ii) The combined state and local title ad valorem tax shall be at a rate equal to 7 percent of the fair market value of the motor vehicle; provided, however, that, beginning on January 1, 2020, and continuing through June 30, 2023, such rate shall be equal to 6.6 percent of the fair market value of the motor vehicle.

(iii) Beginning on July 1, 2019, the state and local title ad valorem tax proceeds each month shall be distributed by each county remitting 35 percent of the funds to the state revenue commissioner as provided in subparagraph (c)(2)(A) of this Code section and distributing 65 percent of the funds as provided in paragraph (3) of subsection (c) of this Code section.

(iv) The state revenue commissioner shall promulgate such rules and regulations as may be necessary and appropriate to implement and administer this Code section, including, but not limited to, rules and regulations regarding appropriate public notification of rate amounts and rules and regulations regarding appropriate enforcement and compliance procedures and methods for the implementation and operation of this Code section. The state revenue commissioner shall promulgate a standardized form to be used by all dealers of new and used vehicles in this state in order to ease the administration of this Code section. The state revenue commissioner may promulgate and implement rules and regulations as may be necessary to permit seller financed sales of used vehicles to be assessed 2.5 percentage points less than the rate specified in division (ii) of this subparagraph.

(C) The application for title and the state and local title ad valorem tax fees provided for in subparagraph (A) of this paragraph shall be paid to the tag agent in the county where the motor vehicle is to be registered and shall be paid at the time the application for a certificate of title is submitted or, in the case of an electronic title transaction, at the time when the electronic title transaction is finalized. In an electronic title transaction, the state and local title ad valorem tax fees shall be remitted electronically directly to the county tag agent. A dealer of new or used motor vehicles shall make such application for title and state and local title ad valorem tax fees on behalf of the purchaser of a new or used motor vehicle for the purpose of submitting or, in the case of an electronic title application, finalizing such title application and remitting state and local title ad valorem tax fees. The state and local title ad valorem tax fees provided for in this chapter shall be imposed on the purchaser, including a lessor, that acquires title to the motor vehicle; provided, however, that a lessor that pays such state and local title ad valorem tax fees may seek reimbursement for such state and local title ad valorem tax fees from the lessee.

(D) There shall be a penalty imposed on any person who, in the determination of the commissioner, falsifies any information in any bill of sale used for purposes of determining the fair market value of the motor vehicle. Such penalty shall not exceed \$2,500.00 as a

state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the commissioner. Such determination shall be made within 60 days of the commissioner receiving information of a possible violation of this paragraph.

(E) Except in the case in which an extension of the registration period has been granted by the county tag agent under Code Section 40-2-20, a dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees from a purchaser of a new or used motor vehicle and does not submit or, in the case of an electronic title transaction, finalize such application for title and remit such state and local title ad valorem tax fees to the county tag agent within 30 days following the date of purchase shall be liable to the county tag agent for an amount equal to 5 percent of the amount of such state and local title ad valorem tax fees. An additional penalty equal to 10 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 60 days following the date of purchase. An additional penalty equal to 15 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 90 days following the date of purchase, and an additional penalty equal to 20 percent of the amount of such state and local title ad valorem tax fees shall be imposed if such payment is not transmitted within 120 days following the date of purchase. An additional penalty equal to 25 percent of the amount of such state and local title ad valorem tax fees shall be imposed for each subsequent 30 day period in which the payment is not transmitted.

(F) A dealer of new or used motor vehicles that makes an application for title and collects state and local title ad valorem tax fees from a purchaser of a new or used motor vehicle and converts such fees to his or her own use shall be guilty of theft by conversion and, upon conviction, shall be punished as provided in Code Section 16-8-12.

(2) A person or entity acquiring a salvage title pursuant to subsection (b) of Code Section 40-3-36 shall not be subject to the fee specified in paragraph (1) of this subsection but shall be subject to a state title ad valorem tax fee in an amount equal to 1 percent of the fair market value of the motor vehicle. Such state title ad valorem tax fee shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(c)(1) The amount of proceeds collected by tag agents each month as state and local title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest pursuant to subsection (b) of this Code section shall be allocated and disbursed as provided in this subsection.

(2) For the 2013 tax year and in each subsequent tax year, the amount of such funds shall be disbursed within 20 days following the end of each calendar month as follows:

(A) State title ad valorem tax fees, state salvage title ad valorem tax fees, administrative fees, penalties, and interest shall be remitted to the state revenue commissioner who shall deposit such proceeds in the general fund of the state less an amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration. Such retained amount shall be remitted to the collecting county's general fund. Failure by the tag agent to disburse within such 20 day period shall result in a forfeiture of such administrative fee plus interest on such amount at the rate specified in Code Section 48-2-40; and

(B) Local title ad valorem tax fees, administrative fees, penalties, and interest shall be designated as local government ad valorem tax funds. The tag agent shall then distribute the proceeds as specified in paragraph (3) of this subsection, less an amount to be retained by the tag agent not to exceed 1 percent of the total amount otherwise required to be remitted under this subparagraph to defray the cost of administration. Such retained amount shall be remitted to the collecting county's general fund. Failure by the tag agent to disburse within such 20 day period shall result in a forfeiture of such administrative fee plus interest on such amount at the rate specified in Code Section 48-2-40.

(3) Beginning July 1, 2019, the portion of the title ad valorem tax fee proceeds to be retained by the county pursuant to division (b)(1)(B)(iii) of this Code section shall be distributed as follows:

(A) The tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute to the water and sewerage authority for which the county has levied an ad valorem tax in accordance with a local constitutional amendment, and in a county in which a sales and use tax is levied for purposes of a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, an amount of those proceeds necessary to offset any reduction in:

(i) Ad valorem taxes on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority during calendar year 2012; and

(ii) With respect to the transportation authority, the monthly average portion of the sales and use tax levied for purposes of a metropolitan area system of public transportation applicable to any motor vehicle titled in a county which levied such tax in 2012.

Such amount of tax under division (ii) of this subparagraph may be determined by the commissioner for counties which levied such tax in 2012, and in any counties which subsequently levy a tax pursuant to a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the commissioner may determine what amount of sales and use tax would have been collected in calendar year 2012, had such tax been levied. The amount of the reduction to be offset under this subparagraph with respect to division (i) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of title ad valorem tax on motor vehicles collected under Chapter 5 of this title on behalf of such water and sewerage authority in the current calendar month from one-twelfth of the amount of such ad valorem tax on motor vehicles collected on behalf of such water and sewerage authority in calendar year 2012. The amount of the reduction to be offset under this subparagraph with respect to division (ii) of this subparagraph shall be calculated by the county governing authority by subtracting the amount of sales tax collected or determined to have been collected on such motor vehicles by the state revenue commissioner in the current calendar month in any such county from one-twelfth of the amount of sales and use tax collected, or determined to have been collected, on such motor vehicles, by the state revenue commissioner in calendar year 2012 in such county. In the event that the local title ad valorem tax proceeds are insufficient to offset fully such reduction in ad valorem taxes on motor vehicles or the portion of the sales and use tax described in division (ii) of this subparagraph, the tag agent shall allocate a proportionate amount of the proceeds to such water and sewerage authority and the transportation authority, as appropriate, and any remaining shortfall shall be paid from the following month's local title ad valorem tax fee proceeds. In the event that a shortfall remains, the tag agent shall continue to first allocate local title ad valorem tax fee proceeds to offset such shortfalls until the shortfall has been fully repaid;

(B) As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the

proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the unincorporated areas of the county, the tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute 51 percent of such proceeds to the county governing authority and distribute 49 percent of such proceeds to the board of education of the county school district; and

(C) As to the proceeds remaining after the distribution provided for in subparagraph (A) of this paragraph, with regard to the proceeds associated with and collected on motor vehicle titles for motor vehicles registered in the incorporated areas of the county, the tag agent of the county shall within 20 days following the end of each calendar month allocate such proceeds by the municipality from which the proceeds were derived and then, for each such municipality, distribute 23 percent of such proceeds to the county governing authority and 28 percent of such proceeds to the governing authority of such municipality, and the remaining 49 percent of such proceeds shall be distributed to the board of education of the county school district; provided, however, that, if there is an independent school district in such municipality, then 23 percent of such proceeds shall be distributed to the county governing authority and 34 percent of such proceeds shall be distributed to the governing authority of such municipality and the remaining 43 percent of such proceeds shall be distributed to the board of education of the independent school district.

(d)(1)(A) Upon the death of an owner of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member or immediate family members of such owner who receive such motor vehicle pursuant to a will or under the rules of inheritance shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless the immediate family member or immediate family members make an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the death of an owner of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member or immediate family members of such owner who receive such motor vehicle pursuant to a

will or under the rules of inheritance shall be subject to a state title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(2)(A) Upon the transfer from an immediate family member of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member or immediate family members who receive such motor vehicle shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless the immediate family member or immediate family members make an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the transfer from an immediate family member of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the immediate family member who receives such motor vehicle shall transfer title of such motor vehicle to such recipient family member and shall be subject to a state title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-quarter of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(C) Any title transfer under this paragraph shall be accompanied by an affidavit of the transferor and transferee that such persons are immediate family members to one another. There shall be a penalty imposed on any person who, in the determination of the state revenue commissioner, falsifies any material information in such affidavit. Such penalty shall not exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the state revenue commissioner. Such determination shall be made within 60 days of the state revenue commissioner receiving information of a possible violation of this paragraph.

(3) Any individual who:

(A) Is required by law to register a motor vehicle or motor vehicles in this state which were registered in the state in which such person formerly resided; and

(B) Is required to file an application for a certificate of title under Code Section 40-3-21 or 40-3-32

shall be required to pay state and local title ad valorem tax fees in an amount equal to 3 percent of the fair market value of the motor vehicle.

(4) The state and local title ad valorem tax fees provided for under this Code section shall not apply to corrected titles, replacement titles under Code Section 40-3-31, or titles reissued to the same owner pursuant to Code Sections 40-3-50 through 40-3-56.

(5) Any motor vehicle subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section shall continue to be subject to the title, license plate, revalidation decal, and registration requirements and applicable fees as otherwise provided in Title 40 in the same manner as motor vehicles which are not subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section.

(6) Motor vehicles owned or leased by or to the state or any county, consolidated government, municipality, county or independent school district, or other government entity in this state shall not be subject to the state and local title ad valorem tax fees provided for under paragraph (1) of subsection (b) of this Code section; provided, however, that such other government entity shall not qualify for the exclusion under this paragraph unless it is exempt from ad valorem tax and sales and use tax pursuant to general law.

(7)(A) Any motor vehicle which is exempt from sales and use tax pursuant to paragraph (30) of Code Section 48-8-3 shall be exempt from state and local title ad valorem tax fees under this subsection.

(B) Any motor vehicle which is exempt from ad valorem taxation pursuant to Code Section 48-5-478, 48-5-478.1, 48-5-478.2, or 48-5-478.3 shall be exempt from state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section.

(C) (Repealed effective December 31, 2029.) Each disabled first responder shall be allowed an exemption from state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section levied on a maximum of \$50,000.00 in aggregate of the fair market value combined for all motor vehicles that he or she registers in this state during any three-year period. This subparagraph shall stand repealed on December 31, 2029.

(8) There shall be a penalty imposed on the transfer of all or any part of the interest in a business entity that includes primarily as an asset of such business entity one or more motor vehicles, when, in the determination of the state revenue commissioner, such transfer is done to evade the payment of state and local title ad valorem tax fees under this subsection. Such penalty shall not exceed \$2,500.00 as a state penalty per motor vehicle and shall not exceed \$2,500.00 as a local penalty per motor vehicle, as determined by the state revenue commissioner, plus the amount of the state and local title ad valorem tax fees. Such determination shall be made within 60 days of the state revenue commissioner receiving information that a transfer may be in violation of this paragraph.

(9)(A) Any owner of any motor vehicle who fails to submit within 30 days of the date such owner is required by law to register such vehicle in this state an application for a first certificate of title under Code Section 40-3-21 or a certificate of title under Code Section 40-3-32 shall be required to pay a penalty in the amount of 10 percent of the state title ad valorem tax fees and 10 percent of the local title ad valorem tax fees required under this Code section and, if such state and local title ad valorem tax fees and the penalty are not paid within 60 days following the date such owner is required by law to register such vehicle, interest at the rate of 1 percent per month shall be imposed on the state and local title ad valorem tax fees due under this Code section, unless a temporary permit has been issued by the tax commissioner. The tax commissioner shall grant a temporary permit in the event the failure to timely apply for a first certificate of title is due to the failure of a lienholder to comply with Code Section 40-3-56, regarding release of a security interest or lien, and no penalty or interest shall be assessed. Such penalty and interest shall be in addition to the penalty and fee required under Code Section 40-3-21 or 40-3-32, as applicable.

(B) The penalties provided for in subparagraph (A) of this paragraph shall be double for any resident of this state who owns at least 50 percent of a passive entity that owns a motor vehicle that fails to submit within 60 days of the date such owner is required by law to register such vehicle in this state an application for a first certificate of title under Code Section 40-3-21 or a certificate of title under Code Section 40-3-32 and register such vehicle.

(10) The owner of any motor vehicle for which a title was issued in this state on or after January 1, 2012, and prior to March 1, 2013, shall be authorized to opt in to the provisions of this subsection at any time prior to February 28, 2014, upon compliance with the following requirements:

(A)(i) The total amount of Georgia state and local title ad valorem tax fees which would be due from March 1, 2013, to December 31, 2013, if such vehicle had been titled in 2013 shall be determined; and

(ii) The total amount of Georgia state and local sales and use tax and Georgia state and local ad valorem tax under Chapter 5 of this title which were due and paid in 2012 for that motor vehicle and, if applicable, the total amount of such taxes which were due and paid for that motor vehicle in 2013 and 2014 shall be determined; and

(B)(i) If the amount derived under division (i) of subparagraph (A) of this paragraph is greater than the amount derived under division (ii) of subparagraph (A) of this paragraph, the owner shall remit the difference to the tag agent. Such remittance shall be deemed local title ad valorem tax fee proceeds; or

(ii) If the amount derived under division (i) of subparagraph (A) of this paragraph is less than the amount derived under division (ii) of subparagraph (A) of this paragraph, no additional amount shall be due and payable by the owner.

Upon certification by the tag agent of compliance with the requirements of this paragraph, such motor vehicle shall not be subject to ad valorem tax as otherwise required under Chapter 5 of this title in the same manner as otherwise provided in paragraph (1) of subsection (b) of this Code section.

(11)(A) In the case of rental motor vehicles owned by a rental motor vehicle concern, the state title ad valorem tax fee shall be in an amount equal to .625 percent of the fair market value of the motor vehicle, and the local title ad valorem tax fee shall be in an amount equal to .625 percent of the fair market value of the motor vehicle, but only if in the immediately prior calendar year the average amount of sales and use tax attributable to the rental charge of each such rental motor vehicle was at least \$400.00 as certified by the state revenue commissioner. If, in the immediately prior calendar year, the average amount of sales and use tax attributable to the rental charge of each such rental motor vehicle was not at least \$400.00, this paragraph shall not apply and such vehicles shall be subject to the state and local title ad valorem tax fees prescribed in division (b)(1)(B)(ii) of this Code section.

(B) Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(12) A loaner vehicle shall not be subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code

section for a period of time not to exceed 366 days commencing on the date such loaner vehicle is withdrawn temporarily from inventory. Immediately upon the expiration of such 366 day period, if the dealer does not return the loaner vehicle to inventory for resale, the dealer shall be responsible for remitting state and local title ad valorem tax fees in the same manner as otherwise required of an owner under paragraph (9) of this subsection and shall be subject to the same penalties and interest as an owner for noncompliance with the requirements of paragraph (9) of this subsection.

(13) Any motor vehicle which is donated to a nonprofit organization exempt from taxation under Section 501(c)(3) of the Internal Revenue Code shall, when titled in the name of such nonprofit organization, not be subject to state and local title ad valorem tax fees under paragraph (1) of subsection (b) of this Code section but shall be subject to state and local title ad valorem tax fees in the amount of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(14)(A) A lessor of motor vehicles that leases motor vehicles for more than 31 consecutive days to lessees residing in this state shall register with the department. The department shall collect an annual fee of \$100.00 for such registrations. Failure of a lessor to register under this subparagraph shall subject such lessor to a civil penalty of \$2,500.00.

(B) A lessee residing in this state who leases a motor vehicle under this paragraph shall register such motor vehicle with the tag agent in such lessee's county of residence within 30 days of the commencement of the lease of such motor vehicle or beginning residence in this state, whichever is later.

(C) A lessor that leases a motor vehicle under this paragraph to a lessee residing in this state shall apply for a certificate of title in this state within 30 days of the commencement of the lease of such motor vehicle.

(15) There shall be no liability for any state or local title ad valorem tax fees in any of the following title transactions:

(A) The addition or substitution of lienholders on a motor vehicle title so long as the owner of the motor vehicle remains the same;

(B) The acquisition of a bonded title by a person or entity pursuant to Code Section 40-3-28 if the title is to be issued in the name of such person or entity;

(C) The acquisition of a title to a motor vehicle by a person or entity as a result of the foreclosure of a mechanic's lien pursuant to

Code Section 40-3-54 if such title is to be issued in the name of such lienholder;

(D) The acquisition of a title to an abandoned motor vehicle by a person or entity pursuant to Chapter 11 of Title 40 if such person or entity is a manufacturer or dealer of motor vehicles and the title is to be issued in the name of such person or entity;

(E) The obtaining of a title to a stolen motor vehicle by a person or entity pursuant to Code Section 40-3-43;

(F) The obtaining of a title by and in the name of a motor vehicle manufacturer, licensed distributor, licensed dealer, or licensed rebuilder for the purpose of sale or resale or to obtain a corrected title, provided that the manufacturer, distributor, dealer, or rebuilder shall submit an affidavit in a form promulgated by the commissioner attesting that the transfer of title is for the purpose of accomplishing a sale or resale or to correct a title only;

(G) The obtaining of a title by and in the name of the holder of a security interest when a motor vehicle has been repossessed after default in accordance with Part 6 of Article 9 of Title 11 if such title is to be issued in the name of such security interest holder;

(H) The obtaining of a title by a person or entity for purposes of correcting a title, changing an odometer reading, or removing an odometer discrepancy legend, provided that, subject to subparagraph (F) of this paragraph, title is not being transferred to another person or entity;

(I) The obtaining of a title by a person who pays state and local title ad valorem tax fees on a motor vehicle and subsequently moves out of this state but returns and applies to retitle such vehicle in this state;

(J) The obtaining of a replacement title on a vehicle that is not less than 15 years old upon sufficient proof provided to the commissioner that such title no longer exists;

(K) The transfer of a title made as a result of a business reorganization when the owners, partners, members, or stockholders of the business being reorganized maintain the same proportionate interest or share in the newly formed business reorganization;

(L) The transfer of a title from a company to an owner of the company for the purpose of such individual obtaining a prestige or special license plate for the motor vehicle;

(M) The transfer of a title from an owner of a company to the company; and

(N) The transfer of a title from one legal entity in which an individual holds an ownership interest of at least 50 percent to another legal entity in which the same individual holds an ownership interest of at least 50 percent, provided that the alternative ad valorem tax imposed by this chapter has been levied on such motor vehicle and has been paid by the transferring entity or such individual.

(16) It shall be unlawful for a person to fail to obtain a title for and register a motor vehicle in accordance with the provisions of this chapter. Any person who knowingly and willfully fails to obtain a title for or register a motor vehicle in accordance with the provisions of this chapter shall be guilty of a misdemeanor.

(17)(A) Any person who purchases a 1963 through 1989 model year motor vehicle for which such person obtains a title shall be subject to this Code section, but the state title ad valorem tax fee shall be in an amount equal to 0.5 percent of the fair market value of such motor vehicle, and the local title ad valorem tax fee shall be in an amount equal to 0.5 percent of the fair market value of such motor vehicle.

(B) The owner of a 1962 or earlier model year motor vehicle who obtains a conditional title pursuant to Code Section 40-3-21.1 for such motor vehicle shall be authorized to opt in to the provisions of this subsection upon the payment of a state title ad valorem tax fee in an amount equal to 0.5 percent of the fair market value of such motor vehicle and a local title ad valorem tax fee in an amount equal to 0.5 percent of the fair market value of such motor vehicle. Upon certification by the tag agent of compliance with the requirements of this subparagraph, such motor vehicle shall not be subject to ad valorem tax as otherwise required under Chapter 5 of this title in the same manner as otherwise provided in paragraph (1) of subsection (b) of this Code section.

(18)(A) Upon the transfer of title as the result of a divorce decree or court order of a motor vehicle which has not become subject to paragraph (1) of subsection (b) of this Code section, the person who receives such motor vehicle shall, subsequent to the transfer of title of such motor vehicle, continue to be subject to the ad valorem tax under Chapter 5 of this title and shall not be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section unless such person makes an affirmative written election to become subject to paragraph (1) of subsection (b) of this Code section. In the event of such election, such transfer shall be subject to the state and local title ad valorem tax fees provided for in paragraph (1) of subsection (b) of this Code section.

(B) Upon the transfer of title as the result of a divorce decree or court order of a motor vehicle which has become subject to paragraph (1) of subsection (b) of this Code section, the person who receives such motor vehicle shall, at the time of the transfer of title of such motor vehicle, be subject to a state title ad valorem tax fee in an amount equal to one-half of 1 percent of the fair market value of the motor vehicle and a local title ad valorem tax fee in an amount equal to one-half of 1 percent of the fair market value of the motor vehicle. Such title ad valorem tax fees shall be an alternative ad valorem tax as authorized by Article VII, Section I, Paragraph III(b)(3) of the Georgia Constitution.

(C) Any title transfer under this paragraph shall be accompanied by an affidavit of the transferee that such transfer is pursuant to a divorce decree or court order, and the transferee shall attach such decree or order to the affidavit. There shall be a penalty imposed on any person who, in the determination of the state revenue commissioner, falsifies any material information in such affidavit. Such penalty shall not exceed \$2,500.00 as a state penalty and shall not exceed \$2,500.00 as a local penalty as determined by the state revenue commissioner. Such determination shall be made within 60 days of the state revenue commissioner receiving information of a possible violation of this paragraph.

(19)(A) As used in this paragraph, the term:

(i) "For-hire charter bus or motor coach" means a motor vehicle designed for carrying more than 15 passengers and used for the transportation of persons for compensation.

(ii) "Special modified rental vehicle" means a motor vehicle that has been significantly modified at a manufacturing facility in this state, provided that:

(I) Such manufacturing facility is operated by the owner of such motor vehicle;

(II) Such owner primarily uses such motor vehicle by renting or leasing it without a driver to businesses;

(III) Such rental or lease transactions are subject to Georgia state and local sales and use taxes; and

(IV) Such owner provides the department with an affidavit affirming that the vehicle has been significantly modified and that the other qualifications of this definition have been met for such vehicle.

(B) In the case of for-hire charter buses or motor coaches or special modified rental vehicles, the person applying for a certifi-

cate of title shall be required to pay title ad valorem tax fees in the amount of 50 percent of the amount which would otherwise be due and payable under this subsection at the time of filing the application for a certificate of title, and the remaining 50 percent shall be paid within 12 months following the filing of such application.

(e) The fair market value of any motor vehicle subject to this Code section shall be appealable in the same manner as otherwise authorized for a motor vehicle subject to ad valorem taxation under Code Section 48-5-450; provided, however, that the person appealing the fair market value shall first pay the full amount of the state and local title ad valorem tax prior to filing any appeal. If the appeal is successful, the amount of the tax owed shall be recalculated and, if the amount paid by the person appealing the determination of fair market value is greater than the recalculated tax owed, the person shall be promptly given a refund of the difference.

(f) Beginning in 2014, on or before January 31 of each year, the department shall provide a report to the chairpersons of the House Committee on Ways and Means and the Senate Finance Committee showing the state and local title ad valorem tax fee revenues collected pursuant to this chapter and the motor vehicle ad valorem tax proceeds collected pursuant to Chapter 5 of this title during the preceding calendar year.

(g) A motor vehicle dealer shall be authorized to apply to the county tag agent of the county in which such motor vehicle is registered for a refund of state and local title ad valorem taxes on behalf of the person who purchased a motor vehicle from such dealer. Such dealer shall promptly pay to such purchaser any refund received by the dealer which is owed to the purchaser, and in any event, such payment shall be made no later than ten days following the receipt of such refund by the dealer. The county tag agent shall approve or deny the request for refund within 30 days after the filing of the application for refund. If the county tag agent denies the refund, the county tag agent shall specify the reasons for such denial. The motor vehicle dealer shall be authorized to appeal such denial to the commissioner within 30 days following such denial.

(h) The commissioner shall be authorized in his or her sole discretion to share information obtained for purposes of this Code section with the board established pursuant to Chapter 47 of Title 43. Any confidential information furnished pursuant to this Code section shall retain its character as confidential. Any person who divulges confidential information obtained pursuant to this Code section shall be subject to the same penalties as those provided for divulgence of information by employees of the department.

History.

Code 1981, § 48-5C-1, enacted by Ga. L. 2012, p. 257, § 1-4/HB 386; Ga. L. 2013, p. 7, § 2/HB 266; Ga. L. 2013, p. 32, § 4/HB 463; Ga. L. 2013, p. 141, § 48/HB 79; Ga. L. 2015, p. 5, § 48/HB 90; Ga. L. 2015, p. 1219, § 23/HB 202; Ga. L. 2016, p. 758, § 3/SB 379; Ga. L. 2016, p. 864, § 48/HB 737; Ga. L. 2017, p. 499, § 1/HB 340; Ga. L. 2018, p. 8, § 2-1/HB 918; Ga. L. 2018, p. 287, § 1/HB 329; Ga. L. 2019, p. 908, § 3/SB 138; Ga. L. 2019, p. 936, §§ 1-4/SB 65; Ga. L. 2019, p. 1056, § 48/SB 52; Ga. L. 2020, p. 18, § 1/HB 779; Ga. L. 2020, p. 346, § 1/HB 808; Ga. L. 2020, p. 493, § 48/SB 429; Ga. L. 2021, p. 316, § 1/HB 63; Ga. L. 2024, p. 794, § 3-3/HB 1181, effective January 1, 2025; Ga. L. 2025, p. 627, § 5/HB 296, effective July 1, 2025; Ga. L. 2025, p. 672, § 10/HB 551, effective January 1, 2026.

Delayed effective date.

Code Section 48-5C-1 is set out twice in this Code. This version is effective January 1, 2026. For version effective until January 1, 2026, see the preceding version.

Amendments.

The first 2025 amendment, effective July 1, 2025, repealed former paragraph (d)(7.1), which read: “(7.1)(A) As used in this paragraph, the term ‘for-hire charter bus or motor coach’ means a motor vehicle designed for carrying more than 15 passengers and used for the transportation of persons for compensation.

“(B) In the case of for-hire charter buses or motor coaches, the person applying for a certificate of title shall be required to pay title ad valorem tax fees in the amount of 50 percent of the amount which would otherwise be due and payable under this subsection at the time of filing the application for a certificate of title, and the remaining 50 percent shall be paid within 12 months following the filing of such application.”; and added paragraph (d)(19).

The second 2025 amendment, effective January 1, 2026, added paragraph (a)(3.1); designated the existing provisions of paragraph (d)(9) as subparagraph (d)(9)(A); added subparagraph (d)(9)(B); and added subsection (h).

CHAPTER 6

TAXATION OF INTANGIBLES

Article 1

Real Estate Transfer Tax

Sec.

- 48-6-7. (Effective until July 1, 2026.) Refunds of erroneously or illegally collected tax; procedures for claims and actions.
- 48-6-7. (Effective July 1, 2026.) Refunds of erroneously or illegally collected tax; procedures for claims and actions.

Article 3

Intangible Recording Tax

- 48-6-60. Definitions.

Sec.

- 48-6-66. Showing correct amount and due date on instruments conveying, encumbering, or creating a lien upon real estate.
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- 48-6-76. (Effective July 1, 2026.) Procedure for protesting; payment under protest; claims and actions for refunds.

ARTICLE 1
REAL ESTATE TRANSFER TAX

48-6-7. (Effective until July 1, 2026.) Refunds of erroneously or illegally collected tax; procedures for claims and actions.

(a) In any case in which the clerk of superior court erroneously or illegally collects the tax imposed by this article and remits the tax to the commissioner, the taxpayer from whom the tax was collected may file a claim for refund with the commissioner at any time within one year after the date of collection. Each claim for refund shall be made in writing and shall be accompanied by evidence supporting the claim that the collection was erroneous or illegal. The commissioner or his delegate shall consider the information contained in the taxpayer's claim for refund and other available information, shall approve or disapprove the claim, and shall notify the taxpayer of the decision.

(b)(1) A taxpayer whose claim for a refund is denied by the commissioner or the commissioner's delegate or with respect to whose claim no decision is rendered by the commissioner or the commissioner's delegate within one year from the date of filing the claim shall have the right to bring an action for a refund in the superior court of the county where the disputed tax was originally collected or in the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50. The taxpayer shall bring the action for refund against the clerk of superior court of the county which collected the disputed tax. The commissioner in the commissioner's official capacity shall be made a party defendant to the action in order that the interests of the state may be represented in the action. The Attorney General shall represent both defendants in the action. If it is determined in the action that an amount claimed by the taxpayer was erroneously or illegally collected, the taxpayer shall be entitled to judgment against the defendant clerk of the superior court in the clerk's official capacity for the amount erroneously or illegally collected, without interest to the date of judgment.

(2) No action for refund shall be brought after the expiration of 60 days from the date of denial of the taxpayer's claim for refund by the commissioner.

(3) For the purposes of this Code section, a failure by the commissioner to grant or deny the taxpayer's claim for refund within the one-year period shall constitute a constructive denial of the claim.

(c) If a claim for refund is allowed by the commissioner as provided in subsection (a) of this Code section or if the taxpayer obtains a final

judgment as provided in subsection (b) of this Code section, the commissioner shall refund the amount erroneously or illegally collected from funds remitted by the clerk of superior court who collected the tax. The refund shall be paid and charged in the same proportion that the disputed tax was originally distributed by the commissioner as provided in this article.

History.

Ga. L. 1971, p. 266, § 4; Code 1933, § 91A-3007, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2012, p. 318, § 8/HB 100.

Delayed effective date.

Code Section 48-6-7 is set out twice in this Code. This version is effective until

July 1, 2026. For version effective July 1, 2026, see the following version.

48-6-7. (Effective July 1, 2026.) Refunds of erroneously or illegally collected tax; procedures for claims and actions.

(a) In any case in which the clerk of superior court erroneously or illegally collects the tax imposed by this article and remits the tax to the commissioner, the taxpayer from whom the tax was collected may file a claim for refund with the commissioner at any time within one year after the date of collection. Each claim for refund shall be made in writing and shall be accompanied by evidence supporting the claim that the collection was erroneous or illegal. The commissioner or his delegate shall consider the information contained in the taxpayer's claim for refund and other available information, shall approve or disapprove the claim, and shall notify the taxpayer of the decision.

(b)(1) A taxpayer whose claim for a refund is denied by the commissioner or the commissioner's delegate or with respect to whose claim no decision is rendered by the commissioner or the commissioner's delegate within one year from the date of filing the claim shall have the right to bring an action for a refund in the superior court of the county where the disputed tax was originally collected or in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025." The taxpayer shall bring the action for refund against the clerk of superior court of the county which collected the disputed tax. The commissioner in the commissioner's official capacity shall be made a party defendant to the action in order that the interests of the state may be represented in the action. The Attorney General shall represent both defendants in the action. If it is determined in the action that an amount claimed by the taxpayer was erroneously or illegally collected, the taxpayer shall be entitled to judgment against the defendant clerk of the superior court in the clerk's official capacity for the amount erroneously or illegally collected, without interest to the date of judgment.

(2) No action for refund shall be brought after the expiration of 60

days from the date of denial of the taxpayer’s claim for refund by the commissioner.

(3) For the purposes of this Code section, a failure by the commissioner to grant or deny the taxpayer’s claim for refund within the one-year period shall constitute a constructive denial of the claim.

(c) If a claim for refund is allowed by the commissioner as provided in subsection (a) of this Code section or if the taxpayer obtains a final judgment as provided in subsection (b) of this Code section, the commissioner shall refund the amount erroneously or illegally collected from funds remitted by the clerk of superior court who collected the tax. The refund shall be paid and charged in the same proportion that the disputed tax was originally distributed by the commissioner as provided in this article.

History.

Ga. L. 1971, p. 266, § 4; Code 1933, § 91A-3007, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2012, p. 318, § 8/HB 100; Ga. L. 2024, p. 888, § 3-13/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-6-7 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025.’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50.” at the end of the first sentence in paragraph (b)(1).

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267,

not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

ARTICLE 3
INTANGIBLE RECORDING TAX

48-6-60. Definitions.

As used in this article, the term:

(1) “Collecting officer” means the clerk of the superior court of the county; provided, however, that, in each county of this state having a population of 50,000 or less according to the United States decennial census of 1990 or any future such census, at the discretion of the clerk of the superior court of the county, “collecting officer” may mean the tax collector or tax commissioner of the county.

(2) “Instrument” or “security instrument” means any written document presented for recording for the purpose of conveying or creating a lien or encumbrance on real estate for the purpose of securing a long-term note secured by real estate.

(3) “Long-term note secured by real estate” means any note representing credits secured by real estate by means of mortgages, deeds to secure debt, purchase money deeds to secure debt, bonds for title, or any other form of security instrument, when any part of the principal of the note falls due more than 62 months from the date of the note or from the date of any instrument executed to secure the note and conveying or creating a lien or encumbrance on real estate for such purpose.

History.

Ga. L. 1953, Nov.-Dec. Sess., p. 379, § 3; Code 1933, § 91A-3201, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1843, § 4; Ga. L. 1994, p. 1767, § 1; Ga. L. 1998, p. 1656, § 1; Ga. L. 2024, p. 1052, § 5(24)/SB 448, effective July 1, 2024; Ga. L. 2025, p. 256, § 1/HB 586, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “more than 62 months” for “more than three years” in paragraph (3) and deleted former paragraph (4).

48-6-66. Showing correct amount and due date on instruments conveying, encumbering, or creating a lien upon real estate.

Every instrument conveying, encumbering, or creating a lien upon real estate shall set forth in words and figures the correct amount of the note secured by the instrument and the date upon which the note falls due. When the note falls due within 62 months from the date of the note or from the date of any instrument executed to secure the note, a statement of that fact in lieu of specifying the date upon which the note falls due may be made in the security instrument and shall constitute sufficient compliance with this Code section. The inclusion in the instrument of a provision that the instrument secures all other indebtedness then existing or thereafter incurred shall not require the setting forth in the instrument of existing indebtedness for loans not made on the security of the instrument.

History.

Ga. L. 1953, Nov.-Dec. Sess., p. 379, § 6; Ga. L. 1955, p. 293, § 1; Code 1933, § 91A-3204, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1843, § 4; Ga. L. 2025, p. 256, § 2/HB 586, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “within 62 months” for “within three years” in the second sentence.

48-6-68. Bond for title in absence of security deed; recording and tax.

Any seller of real estate who retains title to the real estate as security for the purchase price and who does not convey title to the purchaser or take back a deed to secure debt shall execute and deliver to the purchaser a bond for title which shall correctly set forth the unpaid portion of the purchase price and the maturity of the indebtedness. If any part of the purchase price falls due more than 62 months from the date of the instrument, the seller shall have the instrument recorded before delivery of the bond for title in the county where the land is located and shall pay the tax required by this article for the recording of the instrument.

History.

Ga. L. 1953, Nov.-Dec. Sess., p. 379, § 7; Code 1933, § 91A-3205, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1843, § 4; Ga. L. 2025, p. 256, § 3/HB 586, effective July 1, 2025.

Amendments.

The 2025 amendment, effective July 1, 2025, substituted “more than 62 months” for “more than three years” in the second sentence.

48-6-76. (Effective until July 1, 2026.) Procedure for protesting; payment under protest; claims and actions for refunds.

(a) If a taxpayer files with the collecting officer at the time of payment of tax as provided in Code Section 48-6-61 a written protest in duplicate of the collection or any part of the collection of the tax as erroneous or illegal, the collecting officer receiving the payment under written protest shall be deemed to have made a conditional collection of the protested amount of the payment. Each protested collection shall be effective to discharge any duty of the taxpayer to pay the tax and to require the collecting officer to enter upon or attach to the instrument securing the obligation upon which the tax is claimed to be due a certification in the form prescribed in Code Section 48-6-62 of the fact that the intangible recording tax as provided by Code Section 48-6-61 has been paid. Each collection as provided in this Code section shall be subject to the conditions set forth in this article as to refund upon determination by the commissioner or by final judgment in a refund action that the collection was erroneous or illegal.

(b) A collecting officer receiving a payment under written protest shall deposit the protested amount of the payment in a separate account in a bank approved as a depository for state funds, shall hold the protested amount as a special escrow fund for the purposes provided in this article, and, except as provided in this Code section, shall not distribute the amount under Code Section 48-6-74 or retain from the amount or pay into the county treasury any commission under Code Section 48-6-73. Immediately upon receiving a payment under written

protest, the collecting officer shall forward to the commissioner one executed copy of the protest.

(c) The taxpayer making a payment under written protest may file at any time within 45 days after the date of the payment a claim for refund of the protested amount of the payment with the commissioner. Each claim shall be in writing, shall be in the form and contain such information as the commissioner requires, and shall include a summary statement of the grounds upon which the taxpayer relies in contending that the collection of the amount was erroneous or illegal. A copy of the claim shall be filed by the taxpayer within the 45 day period with the collecting officer or said officer's successor who collected the protested amount.

(d) The commissioner shall consider the claim for refund and shall approve or deny it and shall notify the taxpayer and the collecting officer or said officer's successor who collected the protested amount of said officer's action. If the commissioner approves the claim in whole or in part, the collecting officer or said officer's successor shall forthwith pay to the taxpayer the amount so approved, without interest, from the special escrow fund held by said officer, and no appropriation or further authorization shall be necessary to authorize and require the payment to the taxpayer from the special escrow fund.

(e)(1) Any taxpayer whose claim for refund is denied entirely or in part by the commissioner or with respect to whose claim no decision is rendered by the commissioner within 30 days from the date of filing the claim shall have the right to bring an action for refund of the amount so claimed and not approved against the collecting officer or said officer's successor who collected the amount, in said officer's official capacity, in the superior court of the county whose official collected the amount or in the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50.

(2) No action for refund shall be brought after the expiration of 60 days from the date of denial of the taxpayer's claim for refund by the commissioner.

(3) For the purposes of this Code section, a failure by the commissioner to grant or deny the taxpayer's claim for refund within the 30 day period shall not constitute a constructive denial of the claim.

(f) The commissioner in said commissioner's official capacity shall be made a party defendant to each action for refund in order that the interests of the state may be represented in the action, and the Attorney General shall represent the defendants in each action. If it is determined in the action that the amount claimed by the taxpayer was erroneously or illegally collected from the taxpayer, the taxpayer shall be entitled to judgment against the defendant county tax official in said

tax official's official capacity for the amount erroneously or illegally collected, without interest to the date of judgment. Court costs charged against the defendant in such an action and any interest payable on a judgment in favor of the taxpayer in such an action for a period before the judgment becomes final shall be paid by the commissioner as part of the expenses of administering this article. The principal amount of a final judgment in favor of the taxpayer in such an action, exclusive of court costs, shall be paid forthwith to the taxpayer by the defendant county tax official from the special escrow fund, and no appropriation or further authorization shall be necessary to authorize and require the payment of a judgment from the special escrow fund.

(g)(1) Upon expiration of the period for filing a claim for refund of a protested payment without any claim being filed, upon expiration of the period for filing an action for refund of a protested payment without any action being filed, upon dismissal of such an action, or upon final judgment in such an action, whichever event occurs first, the collecting officer holding the protested amount in a special escrow fund shall retain from that portion of the amount which is not payable to the protesting taxpayer or shall pay into the county treasury, as provided in Code Section 48-6-73, the percentage of such portion which is allowed by Code Section 48-6-73 as compensation for such collecting officer's services in collecting the tax.

(2) The balance of the portion after the deduction provided in paragraph (1) of this subsection shall be distributed as provided in Code Section 48-6-74 with respect to revenues derived, for the year during which the amount was paid by the taxpayer, from the intangible recording tax imposed by this article.

History.

Ga. L. 1956, p. 720, § 1; Ga. L. 1977, p. 635, § 7; Code 1933, § 91A-3216, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1843, § 4; Ga. L. 1992, p. 6, § 48; Ga. L. 1994, p. 1767, § 8; Ga. L. 2012, p. 318, § 9/HB 100; Ga. L. 2025, p. 738, § 1-7/SB 141, effective July 1, 2025.

Delayed effective date.

Code Section 48-6-76 is set out twice in this Code. This version is effective until

July 1, 2026. For version effective July 1, 2026, see the following version.

Amendments.

The 2025 amendment, effective July 1, 2025, in subsection (c), substituted "45 days" for "30 days" in the first sentence and "45 day" for "30 day" in the last sentence.

48-6-76. (Effective July 1, 2026.) Procedure for protesting; payment under protest; claims and actions for refunds.

(a) If a taxpayer files with the collecting officer at the time of payment of tax as provided in Code Section 48-6-61 a written protest in duplicate of the collection or any part of the collection of the tax as erroneous or illegal, the collecting officer receiving the payment under

written protest shall be deemed to have made a conditional collection of the protested amount of the payment. Each protested collection shall be effective to discharge any duty of the taxpayer to pay the tax and to require the collecting officer to enter upon or attach to the instrument securing the obligation upon which the tax is claimed to be due a certification in the form prescribed in Code Section 48-6-62 of the fact that the intangible recording tax as provided by Code Section 48-6-61 has been paid. Each collection as provided in this Code section shall be subject to the conditions set forth in this article as to refund upon determination by the commissioner or by final judgment in a refund action that the collection was erroneous or illegal.

(b) A collecting officer receiving a payment under written protest shall deposit the protested amount of the payment in a separate account in a bank approved as a depository for state funds, shall hold the protested amount as a special escrow fund for the purposes provided in this article, and, except as provided in this Code section, shall not distribute the amount under Code Section 48-6-74 or retain from the amount or pay into the county treasury any commission under Code Section 48-6-73. Immediately upon receiving a payment under written protest, the collecting officer shall forward to the commissioner one executed copy of the protest.

(c) The taxpayer making a payment under written protest may file at any time within 45 days after the date of the payment a claim for refund of the protested amount of the payment with the commissioner. Each claim shall be in writing, shall be in the form and contain such information as the commissioner requires, and shall include a summary statement of the grounds upon which the taxpayer relies in contending that the collection of the amount was erroneous or illegal. A copy of the claim shall be filed by the taxpayer within the 45 day period with the collecting officer or said officer's successor who collected the protested amount.

(d) The commissioner shall consider the claim for refund and shall approve or deny it and shall notify the taxpayer and the collecting officer or said officer's successor who collected the protested amount of said officer's action. If the commissioner approves the claim in whole or in part, the collecting officer or said officer's successor shall forthwith pay to the taxpayer the amount so approved, without interest, from the special escrow fund held by said officer, and no appropriation or further authorization shall be necessary to authorize and require the payment to the taxpayer from the special escrow fund.

(e)(1) Any taxpayer whose claim for refund is denied entirely or in part by the commissioner or with respect to whose claim no decision is rendered by the commissioner within 30 days from the date of filing the claim shall have the right to bring an action for refund of the

amount so claimed and not approved against the collecting officer or said officer's successor who collected the amount, in said officer's official capacity, in the superior court of the county whose official collected the amount or in the Georgia Tax Court in accordance with Chapter 5B of Title 15, the "Georgia Tax Court Act of 2025."

(2) No action for refund shall be brought after the expiration of 60 days from the date of denial of the taxpayer's claim for refund by the commissioner.

(3) For the purposes of this Code section, a failure by the commissioner to grant or deny the taxpayer's claim for refund within the 30 day period shall not constitute a constructive denial of the claim.

(f) The commissioner in said commissioner's official capacity shall be made a party defendant to each action for refund in order that the interests of the state may be represented in the action, and the Attorney General shall represent the defendants in each action. If it is determined in the action that the amount claimed by the taxpayer was erroneously or illegally collected from the taxpayer, the taxpayer shall be entitled to judgment against the defendant county tax official in said tax official's official capacity for the amount erroneously or illegally collected, without interest to the date of judgment. Court costs charged against the defendant in such an action and any interest payable on a judgment in favor of the taxpayer in such an action for a period before the judgment becomes final shall be paid by the commissioner as part of the expenses of administering this article. The principal amount of a final judgment in favor of the taxpayer in such an action, exclusive of court costs, shall be paid forthwith to the taxpayer by the defendant county tax official from the special escrow fund, and no appropriation or further authorization shall be necessary to authorize and require the payment of a judgment from the special escrow fund.

(g)(1) Upon expiration of the period for filing a claim for refund of a protested payment without any claim being filed, upon expiration of the period for filing an action for refund of a protested payment without any action being filed, upon dismissal of such an action, or upon final judgment in such an action, whichever event occurs first, the collecting officer holding the protested amount in a special escrow fund shall retain from that portion of the amount which is not payable to the protesting taxpayer or shall pay into the county treasury, as provided in Code Section 48-6-73, the percentage of such portion which is allowed by Code Section 48-6-73 as compensation for such collecting officer's services in collecting the tax.

(2) The balance of the portion after the deduction provided in paragraph (1) of this subsection shall be distributed as provided in Code Section 48-6-74 with respect to revenues derived, for the year

during which the amount was paid by the taxpayer, from the intangible recording tax imposed by this article.

History.

Ga. L. 1956, p. 720, § 1; Ga. L. 1977, p. 635, § 7; Code 1933, § 91A-3216, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1843, § 4; Ga. L. 1992, p. 6, § 48; Ga. L. 1994, p. 1767, § 8; Ga. L. 2012, p. 318, § 9/HB 100; Ga. L. 2025, p. 738, § 1-7/SB 141, effective July 1, 2025; Ga. L. 2024, p. 888, § 3-14/HB 1267, effective July 1, 2026.

Delayed effective date.

Code Section 48-6-76 is set out twice in this Code. This version is effective July 1, 2026. For version effective until July 1, 2026, see the preceding version.

Amendments.

The 2024 amendment, effective July 1, 2026, substituted “Georgia Tax Court in accordance with Chapter 5B of Title 15, the ‘Georgia Tax Court Act of 2025.’” for “Georgia Tax Tribunal in accordance with Chapter 13A of Title 50.” at the end of paragraph (e)(1).

The 2025 amendment, effective July 1, 2025, in subsection (c), substituted “45 days” for “30 days” in the first sentence

and “45 day” for “30 day” in the last sentence.

Editor’s notes.

Ga. L. 2024, p. 888, § 4-1(a)/HB 1267, not codified by the General Assembly, provides that the 2024 amendments to this Code section shall only become effective on July 1, 2026, upon the ratification of a resolution at the November, 2024, state-wide general election that amends the Constitution so as to authorize the General Assembly to provide by general law for the establishment of the Georgia Tax Court with state-wide jurisdiction. If such a resolution is not so ratified, then the amendments to this Code section shall not become effective and shall stand repealed on January 1, 2025. The constitutional amendment proposed in Ga. L. 2024, p. 1189, authorizing the establishment of the state-wide Georgia Tax Court, was approved by a majority of the qualified voters voting at the general election held on November 5, 2024.

