

House Bill 1224 (COMMITTEE SUBSTITUTE)

By: Representatives Martin of the 49th and Stephens of the 164th

A BILL TO BE ENTITLED

AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to revise the language required to be included in the
3 notices of current assessment; to add hearing officer review for tax assessment of certain
4 business personal property; to provide for related matters; to provide for an effective date;
5 to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended in Code Section 48-5-306, relating to annual notice of
10 current assessment, contents, posting notice, and new assessment description, by revising
11 paragraph (2) of subsection (b) as follows:

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

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16 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 17 assessed values specified in this notice. You have the right to appeal these values to the
 18 county board of tax assessors. At the time of filing your appeal, you must select one
 19 of the following options:

- 20 (i) An appeal to the county board of equalization with appeal to the superior court;
 21 (ii) To arbitration without an appeal to the superior court; or
 22 (iii) To a hearing officer with appeal to the superior court for any:

23 (I) Parcel ~~For a parcel~~ of nonhomestead property with a fair market value in excess
 24 of \$500,000.00 as shown on the taxpayer's annual notice of current assessment
 25 under this Code section; ~~or for one~~

26 (II) One or more account numbers of wireless property as defined in subparagraph
 27 (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value in excess
 28 of \$500,000.00 as shown on the taxpayer's annual notice of current assessment
 29 under this Code section; ~~to a hearing officer with appeal to the superior court; or~~

30 (III) One or more account numbers of any taxable tangible personal property other
 31 than wireless property as defined in subparagraph (e.1)(1)(B) of Code Section
 32 48-5-311 with an aggregate fair market value in excess of \$200,000.00 as shown on
 33 the taxpayer's annual notice of current assessment under this Code section.

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

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

40 'The estimate of your ad valorem tax bill for the current year is based on the previous
 41 or most applicable year's millage rate and the fair market value contained in this

42 notice. The actual tax bill you receive may be more or less than this estimate. This
 43 estimate may not include all eligible exemptions."

44 **SECTION 2.**

45 Said chapter is further amended in Code Section 48-5-311, relating to creation of county
 46 boards of equalization, duties, review of assessments, and appeals, by revising subparagraph
 47 (e)(1)(A) of subsection (e) and paragraph (1) of subsection (e.1) as follows:

48 **"(e) Appeal.**

49 (1)(A) Any taxpayer or property owner as of the last date for filing an appeal may elect
 50 to file an appeal from an assessment by the county board of tax assessors to:

51 (i) The county board of equalization as to matters of taxability, uniformity of
 52 assessment, and value, and, for residents, as to denials of homestead exemptions
 53 pursuant to paragraph (2) of this subsection;

54 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 55 section;

56 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 57 of nonhomestead real property with a fair market value in excess of \$500,000.00 as
 58 shown on the taxpayer's annual notice of current assessment under Code Section
 59 48-5-306, and any contiguous nonhomestead real property owned by the same
 60 taxpayer, pursuant to subsection (e.1) of this Code section; ~~or~~

61 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 62 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 63 this Code section with an aggregate fair market value in excess of \$500,000.00 as
 64 shown on the taxpayer's annual notice of current assessment under Code Section
 65 48-5-306, pursuant to subsection (e.1) of this Code section; or

66 (v) A hearing officer as to matters of values or uniformity of assessment of one or
 67 more account numbers of any taxable tangible personal property other than wireless

68 property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate
69 fair market value in excess of \$200,000.00 as shown on the taxpayer's annual notice
70 of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of
71 this Code section."

72 "(e.1) **Appeals to hearing officer.**

73 (1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
74 real property with a fair market value in excess of \$500,000.00 as shown on the
75 taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
76 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
77 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
78 such qualified nonhomestead real property, at the option of the taxpayer, such
79 contiguous property may be consolidated with the qualified property for purposes of the
80 hearing under this subsection.

81 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
82 personal property or equipment used directly for the provision of wireless services by
83 a provider of wireless services which is attached to or is located underneath a wireless
84 cell tower or at a network data center location but which is not permanently affixed
85 to such tower or data center so as to constitute a fixture.

86 (ii) For any dispute involving the values or uniformity of one or more account
87 numbers of wireless property as defined in this subparagraph with an aggregate fair
88 market value in excess of \$500,000.00 as shown on the taxpayer's annual notice of
89 current assessment under Code Section 48-5-306, at the option of the taxpayer, an
90 appeal may be submitted to a hearing officer in accordance with this subsection.

91 (C) For any dispute involving the values or uniformity of one or more account numbers
92 of any taxable tangible personal property other than wireless property as defined in
93 subparagraph (B) of this paragraph with an aggregate fair market value in excess of
94 \$200,000.00 as shown on the taxpayer's annual notice of current assessment under Code

95 Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing
96 officer in accordance with this subsection."

97 **SECTION 3.**

98 This Act shall become effective on January 1, 2023.

99 **SECTION 4.**

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