

House Bill 456

By: Representatives Wilkerson of the 38th, Alexander of the 66th, Buckner of the 137th, Jones of the 25th, Kelley of the 16th, and others

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 provide for an additional period to appeal certain
3 property assessments; to require the annual notice of assessment for property taxes to include
4 an estimate of the current year's taxes and a statement regarding such estimate; to provide for
5 related matters; 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 48-5-7.7, relating to preferential assessment
10 for forest land conservation use property, by revising paragraph (1) of subsection (j) as
11 follows:

12 "(j)(1) For each taxable year beginning on or after January 1, 2014, all applications for
13 conservation use assessment under this Code section, including any forest land covenant
14 required under this Code section, shall be filed on or before the last day for filing ad
15 valorem tax appeals ~~of the annual notice of assessment~~ except that in the case of property
16 which is the subject of a tax appeal ~~of the annual notice of assessment~~ under Code

17 Section 48-5-311, an application for forest land conservation use assessment may be filed
18 at any time while such appeal is pending. An application for continuation of such forest
19 land conservation use assessment upon a change in ownership of all or a part of the
20 qualified property shall be filed on or before the last date for filing tax returns in the year
21 following the year in which the change in ownership occurred. Applications for forest
22 land conservation use assessment under this Code section shall be filed with the county
23 board of tax assessors in which the property is located who shall approve or deny the
24 application. Such county board of tax assessors shall file a copy of the approved
25 covenant in the office of the clerk of the superior court in the county in which the eligible
26 property is located. The clerk of the superior court shall file and index such covenant in
27 the real property records maintained in the clerk's office. If the covenant is not so
28 recorded in the real property records, a transferee of the property affected shall not be
29 bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the
30 superior court for recording such covenants shall be paid by the qualified owner of the
31 eligible property with the application for forest land conservation use assessment under
32 this Code section and shall be paid to the clerk by the board of tax assessors when the
33 application is filed with the clerk. If the application is denied, the board of tax assessors
34 shall notify the applicant in the same manner that notices of assessment are given
35 pursuant to Code Section 48-5-306 and shall return any filing fees advanced by the
36 owner. Appeals from the denial of an application or covenant by the board of tax
37 assessors shall be made in the same manner that other property tax appeals are made
38 pursuant to Code Section 48-5-311."

39 **SECTION 2.**

40 Said chapter is further amended in subsection (b) of Code Section 48-5-306, relating to
41 annual notice of current assessment, contents, posting notice, and new assessment
42 description, by revising paragraph (2) and by adding a new paragraph to read as follows:

43 ~~“(2) In addition to the items required under paragraph (1) of this subsection, the~~ The
 44 annual notice of assessment required pursuant to this Code section shall contain a
 45 statement of the taxpayer's right to an appeal which shall be in substantially the following
 46 form:

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

- 51 (A) An appeal to the county board of equalization with appeal to the superior court;
- 52 (B) To arbitration without an appeal to the superior court; or
- 53 (C) For a parcel of nonhomestead property with a fair market value in excess of
 54 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
 55 Code section, or for one or more account numbers of wireless property as defined in
 56 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
 57 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
 58 assessment under this Code section, to a hearing officer with appeal to the superior
 59 court.

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

65 (2.1) The annual notice of assessment required pursuant to this Code section shall
 66 contain an estimate of the current year's taxes for all levying and recommending
 67 authorities and the following statement in bold print:

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

70 actual tax bill you receive may be more or less than this estimate. This estimate may not
71 include all eligible exemptions."

72 **SECTION 3.**

73 Said chapter is further amended in Code Section 48-5-311, relating to creation of county
74 boards of equalization, duties, review of assessments, and appeals, by revising subparagraph
75 (e)(2)(A) and paragraph (4) of subsection (e.1) as follows:

76 "(2)(A) An appeal shall be effected by emailing, if the county board of tax assessors
77 has adopted a written policy consenting to electronic service, by mailing to, or by filing
78 with the county board of tax assessors a notice of appeal within 45 days from the date
79 of mailing the notice of assessment pursuant to Code Section 48-5-306 or 30 days from
80 the date of receiving the tax bill. A written objection to an assessment of real property
81 received by a county board of tax assessors stating the location of the real property and
82 the identification number, if any, contained in the tax notice shall be deemed a notice
83 of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection.
84 A written objection to an assessment of personal property received by a county board
85 of tax assessors giving the account number, if any, contained in the tax notice and
86 stating that the objection is to an assessment of personal property shall be deemed a
87 notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this
88 subsection. The county board of tax assessors shall review the valuation or denial in
89 question, and, if any changes or corrections are made in the valuation or decision in
90 question, the board shall send a notice of the changes or corrections to the taxpayer
91 pursuant to Code Section 48-5-306. Such notice shall also explain the taxpayer's right
92 to appeal to the county board of equalization as provided in subparagraph (C) of this
93 paragraph if the taxpayer is dissatisfied with the changes or corrections made by the
94 county board of tax assessors."

