

The House Committee on Rules offers the following substitute to HB 92:

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 the required contents of property tax bills;  
3 to revise a state-wide base year homestead exemption; to clarify that a surviving spouse does  
4 not need to reapply for such exemption; to postpone the date by which local governing  
5 authorities are authorized to opt out of such exemption; to provide for procedures to rescind  
6 an election to opt out of such exemption; to provide for an additional period to apply for a  
7 homestead exemption in certain circumstances; to provide for the contents of annual notices  
8 of assessment; to provide for forms for such notices; to provide for requirements for  
9 calculating and certifying estimated roll-back rates; to revise definitions; to provide for  
10 related matters; to provide for an effective date and applicability; to repeal conflicting laws;  
11 and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

13 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
14 taxation of property, is amended in Code Section 48-5-2, relating to definitions, by revising  
15 paragraph (2.1) as follows:  
16

H. B. 92 (SUB)

17 "(2.1) 'Estimated roll-back rate' means, for any given levying or recommending authority,  
 18 the current year's estimated millage rate minus the millage equivalent of the total net  
 19 assessed value added by reassessments:

20 ~~(A) As as calculated and certified to the tax commissioner by the levying or~~  
 21 ~~recommending authority pursuant to Code Section 48-5-306.2 for county and~~  
 22 ~~educational tax purposes; and~~

23 ~~(B) As calculated and certified to the collecting officer of the municipality by the~~  
 24 ~~levying authority for municipal tax purposes."~~

## 25 SECTION 2.

26 Said chapter is further amended in Code Section 48-5-34, relating to ad valorem property tax  
 27 bill form, by revising subsection (b) as follows:

28 "(b) In addition to the requirements of subsection (a) of this Code section, ~~regarding any~~  
 29 ~~ad valorem property tax bill where~~ if the millage rate adopted by a tax taxing authority  
 30 exceeds the estimated roll-back rate and such estimated roll-back rate was provided in the  
 31 annual notice of assessment, such tax bill shall include a notice containing the name of  
 32 such taxing authority and the following statement in bold print:

33 'The adopted millage rate exceeds the estimated roll-back rate as stated in the annual  
 34 notice of assessment that you previously received for this taxable year, which will  
 35 result in an increase in the amount of property tax that you will owe.'

## 36 SECTION 3.

37 Said chapter is further amended in Code Section 48-5-44.2, relating to base year homestead  
 38 exemption, by revising paragraph (4) of subsection (a) and subsections (e) and (i) and by  
 39 adding a new subsection to read as follows:

40       “(4) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40,  
 41       with the additional limitation that no more than five acres of the land immediately  
 42       surrounding the residence shall be included.”

43       “(e) The exemption granted by subsection (b) of this Code section shall be claimed and  
 44       returned as provided in Code Section 48-5-50.1. Such exemption shall be automatically  
 45       renewed from year to year so long as the owner occupies the residence as a homestead.  
 46       After a person or a person's agent has filed the proper application or is automatically  
 47       granted the homestead exemption as provided in subsection (d) of this Code section, it shall  
 48       not be necessary for such person or such person's surviving spouse to make application  
 49       thereafter for any year, and the exemption shall continue to be allowed to such person or  
 50       such person's surviving spouse. It shall be the duty of any person granted the homestead  
 51       exemption under subsection (b) or (c) of this Code section to notify the tax receiver or tax  
 52       commissioner of the local government or governments in the event such person for any  
 53       reason becomes ineligible for such exemption.”

54       “(i)(1) The governing authority of any county, consolidated government, municipality,  
 55       or school district may elect to opt out of the homestead exemption otherwise granted by  
 56       ~~subsection (b)~~ of this Code section with respect to such political subdivision through the  
 57       adoption of a resolution to do the same by March + 31, 2025, after completing the  
 58       following steps:

59       ~~(A)~~(A) The governing authority shall advertise its intent to do so and shall conduct at  
 60       least three public hearings thereon, at least one of which shall commence between the  
 61       hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The governing  
 62       authority shall place an advertisement in a newspaper of general circulation serving the  
 63       residents of the political subdivision and post such advertisement on its website, which  
 64       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

~~(2)~~(B) The advertisement required by subparagraph (A) of this paragraph ~~(1) of this subsection~~ 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.

~~(3)~~(2) No resolution to opt out of the homestead exemption shall become effective with respect to a political subdivision unless the procedures and hearings required by this subsection are completed and a copy of such resolution is filed with the Secretary of State by March + 31, 2025.

(3) The governing authority of any county, consolidated government, municipality, or school district that has elected to opt out pursuant to this subsection may rescind such election by adopting a resolution to do so and filing a copy of such resolution with the Secretary of State by March 31, 2025."

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#### SECTION 4.

Said chapter is further amended in Code Section 48-5-45, relating to application for homestead exemption and unlawful to solicit fee to file application for homestead for another, by revising subsection (a) as follows:

"(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."

#### SECTION 5.

Said title is further amended in Code Section 48-5-306, relating to annual notice of current assessment, contents, posting notice, and new assessment description, by revising paragraph (1) of and by adding a new paragraph to subsection (b) to read as follows:

"(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 ~~conform with~~ be given on the applicable state-wide uniform assessment notice form which shall be established by the commissioner by rule and regulation and shall contain:

- 115 (A) The amount of the previous assessment;
- 116 (B) The amount of the current assessment;
- 117 (C) The year for which the new assessment is applicable;
- 118 (D) A brief description of the assessed property broken down into real and personal  
119 property classifications;
- 120 (E) The fair market value of property of the taxpayer subject to taxation and the  
121 assessed value of the taxpayer's property subject to taxation after being reduced;
- 122 (F) The name, phone number, and contact information of the person in the assessors'  
123 office who is administratively responsible for the handling of the appeal and who the  
124 taxpayer may contact if the taxpayer has questions about the reasons for the assessment  
125 change or the appeals process;
- 126 (G) If available, the public internet website address of the office of the county board  
127 of tax assessors;
- 128 (H) A statement that all documents and records used to determine the current value are  
129 available upon request; and
- 130 (I)(i) For each levying or recommending authority that certified its estimated  
131 roll-back rate to the board prior to the issuance of such notice, the ~~The~~ current year's  
132 estimated roll-back rate for each such levying or recommending authority; or
- 133 (ii) For any levying or recommending authority that did not certify its estimated  
134 roll-back rate to the board prior to the issuance of such notice, the estimated amount  
135 of ad valorem taxes required to be paid on the assessed property in the current year  
136 based on the previous year or the most applicable year's millage rate and the amount  
137 of the current assessment."
- 138 "(2.1) The annual notice of assessment required under this subsection may state the  
139 estimated amount of ad valorem taxes required to be paid on the assessed property in the  
140 current year."

141 **SECTION 6.**

142 Said chapter is further amended by adding a new Code section to read as follows:

143 "48-5-306.2.144 (a) The levying authority of each county shall annually calculate its estimated roll-back  
145 rate for the current year and shall certify such rate by March 31 to the county board of tax  
146 assessors and county tax commissioner.147 (b) The levying authority of each municipality shall annually calculate its estimated  
148 roll-back rate for the current year and shall certify such rate by March 31 to the collecting  
149 officer of the municipality and the board or boards of tax assessors for the county or  
150 counties within which the municipality is located.151 (c) The recommending authority of each school district shall annually calculate its  
152 estimated roll-back rate for the current year and shall certify such rate by March 31 to the  
153 collecting officer of the school district and the board or boards of tax assessors for the  
154 county or counties within which the school district is located."155 **SECTION 7.**156 This Act shall become effective upon its approval by the Governor or upon its becoming law  
157 without such approval and shall be applicable to taxable years beginning on or after  
158 January 1, 2025.159 **SECTION 8.**

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