

House Bill 712

By: Representatives Scott of the 76th, Davis of the 87th, and Schofield of the 63rd

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to general provisions regarding ad valorem taxation of property, so as to prohibit ad
3 valorem property tax bills from including any nontax related fees or assessments; to provide
4 for applicability; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 general provisions regarding ad valorem taxation of property, is amended by adding a new
10 Code section to read as follows:

11 "48-5-35.

12 (a) No bill or assessment for the collection and payment of ad valorem taxes on real
13 property shall include any nontax related fees or any assessments other than the ad valorem
14 assessment of the real property itself.

15 (b) For purposes of this Code section, nontax related fees or assessments shall include, but
16 shall not be limited to, storm-water service fees; solid waste service fees; fees for water and
17 waste water; and any late fees, penalties, or interest related to anything other than the ad
18 valorem taxes on the real property itself. Any collection and any payment of such nontax
19 related fees or assessments shall be addressed in billings separate from bills or assessments
20 for the collection and payment of ad valorem taxes on real property.

21 (c) For purposes of this Code section, nontax related fees or assessments shall not include
22 any fee, assessment, charge, or cost related to delinquent ad valorem property tax
23 collections, including, but not limited to, any delinquent ad valorem property tax collection
24 costs allowed pursuant to Title 15 or 48.

25 (d) This Code section shall be applicable to all bills and assessments issued on or after
26 January 1, 2026."

27

SECTION 2.

28 All laws and parts of laws in conflict with this Act are repealed.