

House Bill 322

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 provide that
3 ad valorem property tax bills shall not include any nontax related fees or assessments; to
4 provide for applicability; to provide for related matters; to provide for an effective date; to
5 repeal conflicting laws; and for other 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 revising Code
10 Section 48-5-33, which is reserved, as follows:

11 "48-5-33.

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 assessments other than the ad valorem
14 assessment of the real property itself. Prohibited charges shall include, but shall not be
15 limited to, storm-water service fees; solid waste service fees; fees for water and waste
16 water; and any late fees, penalties, or interest related to anything other than the ad valorem

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17 taxes on the real property itself. Any collection and payment of such nontax related fees
18 or assessments shall be addressed in separate billings from property tax bills.

19 (b) For purposes of this Code section, nontax related fees and assessments shall not
20 include any fee, assessment, charge, or cost related to delinquent ad valorem property tax
21 collections, including, but not limited to, any allowed delinquent ad valorem property tax
22 collection costs contained in Title 15 or 48. Any such delinquent ad valorem property tax
23 collection costs may be included in a property tax bill.

24 (c) If the taxpayer remits only a partial payment to the tax commissioner or other local
25 fiscal authority, such partial payment shall first be applied to the outstanding balance of ad
26 valorem taxes on real property that are due and payable.

27 (d) This Code section shall be applicable to all taxable years beginning on or after
28 January 1, 2023. Reserved."

29 **SECTION 2.**

30 This Act shall become effective upon its approval by the Governor or upon its becoming law
31 without such approval.

32 **SECTION 3.**

33 All laws and parts of laws in conflict with this Act are repealed.