

House Bill 944

By: Representatives Hawkins of the 27th, Dunahoo of the 31st, Leverett of the 123rd, McCollum of the 30th, and Cox of the 28th

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 date by which homestead exemptions must
3 be applied for; to revise the language required to be included in the notices of current
4 assessment; to provide for related matters; to provide for an effective date; to repeal
5 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 by revising subsection (a) of Code Section 48-5-45, relating
10 to application for homestead exemption and unlawful to solicit fee to file application for
11 homestead for another, as follows:

12 "(a)(~~T~~) An applicant seeking a homestead exemption as provided in Code Section 48-5-44
13 and qualifying under the provisions of Code Section 48-5-40 shall file a written application
14 and schedule with the tax receiver or tax commissioner charged with the duty of receiving
15 returns of property for taxation at any time during the calendar year that is subsequent to
16 the property becoming the primary residence of the applicant ~~up to and including the date~~

17 ~~for the closing of the books for the return of taxes for the calendar year, but prior to the~~
 18 ~~expiration of 45 days from the issuance of the notice of assessment for such jurisdiction for~~
 19 ~~such tax year.~~

20 (2) ~~The failure to file properly~~ If the application and schedule ~~on or before the date for~~
 21 ~~the closing of the books for the return of taxes of a calendar year in which the taxes are~~
 22 ~~due is not so timely filed, then it~~ shall constitute a waiver of the homestead exemption on
 23 the part of the applicant ~~failing to make the application~~ for such exemption for ~~that~~ such
 24 tax year."

25 SECTION 2.

26 Said chapter is further amended by revising subsection (b) of Code Section 48-5-306, relating
 27 to annual notice of current assessment, contents, posting notice, and new assessment
 28 description, as follows:

29 "(b) Contents of notice.

30 (1) The annual notice of current assessment required to be given by the county board of
 31 tax assessors under subsection (a) of this Code section shall be dated and shall contain
 32 the name and last known address of the taxpayer. The annual notice shall conform with
 33 the state-wide uniform assessment notice which shall be established by the commissioner
 34 by rule and regulation and shall contain:

35 ~~(A) The amount of the previous assessment;~~

36 ~~(B) The amount of the current assessment;~~

37 ~~(C) The year for which the new assessment is applicable;~~

38 ~~(D)~~(A) A brief description of the assessed property broken down into real and personal
 39 property classifications;

40 ~~(E)~~(B) The fair market value of property of the taxpayer subject to taxation and the
 41 assessed value of the taxpayer's property for the prior year and the current year;

42 (C) A list of all ad valorem tax exemptions that have been granted for and are
 43 applicable to the current tax year;

44 (D) The prior and current years' assessed value of the taxpayer's property subject to
 45 taxation after being reduced by those ad valorem tax exemptions that have been granted
 46 for the property;

47 ~~(F)~~(E) The name, phone number, and contact information of the person in the
 48 assessors' office who is administratively responsible for the handling of the appeal and
 49 who the taxpayer may contact if the taxpayer has questions about the reasons for the
 50 assessment change or the appeals process;

51 ~~(G)~~(F) If available, the website address of the office of the county board of tax
 52 assessors; and

53 ~~(H)~~(G) A statement that all documents and records used to determine the current value
 54 are available upon request.

55 ~~(2)~~(A) In addition to the items required under paragraph (1) of this subsection, the notice
 56 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~
 57 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:
 58 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 59 assessed values specified in this notice. You have the right to appeal these values to the
 60 county board of tax assessors. At the time of filing your appeal you must select one of
 61 the following options:

62 ~~(i)~~(A) An appeal to the county board of equalization with appeal to the superior court;

63 ~~(ii)~~(B) To arbitration without an appeal to the superior court; or

64 ~~(iii)~~(C) For a parcel of nonhomestead property with a fair market value in excess of
 65 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
 66 Code section, or for one or more account numbers of wireless property as defined in
 67 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value
 68 in excess of \$500,000.00 as shown on the taxpayer's annual notice of current

69 assessment under this Code section, to a hearing officer with appeal to the superior
70 court.

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

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

77 ~~'The estimate of your ad valorem tax bill for the current year is based on the previous~~
78 ~~or most applicable year's millage rate and the fair market value contained in this~~
79 ~~notice. The actual tax bill you receive may be more or less than this estimate. This~~
80 ~~estimate may not include all eligible exemptions.'~~

81 (3) The annual notice required under this Code section shall be mailed no later than
82 July 1; provided, however, that the annual notice required under this Code section may
83 be sent later than July 1 for the purpose of notifying property owners of corrections and
84 mapping changes."

85 **SECTION 3.**

86 This Act shall become effective on January 1, 2025.

87 **SECTION 4.**

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