

House Resolution 1317

By: Representatives Welch of the 110th, Reeves of the 34th, and Powell of the 171st

A RESOLUTION

1 Creating the House Study Committee on Reforming Real Property Taxation; and for other
2 purposes.

3 WHEREAS, the process of appraising the fair market value of and assessing real property
4 for taxation in Georgia is constitutionally required to be uniform; and

5 WHEREAS, the people of Georgia require accurate, regular appraisals of their real property
6 for purposes of ad valorem taxation; and

7 WHEREAS, the people of Georgia deserve an impartial, efficient means by which to appeal
8 appraisals of their real property that is subject to ad valorem taxation; and

9 WHEREAS, the present system of ad valorem taxation of real property in this state can be
10 made more efficient, accurate, and impartial; and

11 WHEREAS, real property taxation in Georgia needs a holistic revision by state lawmakers.

12 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES:

13 (1) **Creation of House study committee.** There is created the House Study Committee
14 on Reforming Real Property Taxation.

15 (2) **Members and officers.** The committee shall be composed of six members of the
16 House of Representatives to be appointed by the Speaker of the House of
17 Representatives. The Speaker shall also appoint an additional five members of the
18 committee as follows:

19 (A) The state revenue commissioner, or his or her designee;

20 (B) The director of the Georgia Real Estate Commission, or his or her designee;

21 (C) The director of the Georgia Real Estate Appraisers Board, or his or her designee;

22 (D) The chief judge of the Georgia Tax Tribunal, or his or her designee; and

23 (E) A county tax commissioner.

24 The Speaker shall designate a member of the committee as chairperson of the committee.

25 (3) **Powers and duties.** The committee shall undertake a study of the conditions, needs,
26 issues, and problems mentioned above or related thereto and recommend any action or
27 legislation which the committee deems necessary or appropriate.

28 (4) **Meetings.** The chairperson shall call all meetings of the committee. The committee
29 may conduct such meetings at such places and at such times as it may deem necessary or
30 convenient to enable it to exercise fully and effectively its powers, perform its duties, and
31 accomplish the objectives and purposes of this resolution.

32 (5) **Allowances, expenses, and funding.**

33 (A) Members of the committee who are members of the General Assembly shall
34 receive the allowances provided for in Code Section 28-1-8 of the Official Code of
35 Georgia Annotated.

36 (B) Members of the committee who are state officials, other than members of the
37 General Assembly, or who are state employees shall receive no compensation for their
38 services on the committee, but they may be reimbursed for expenses incurred by them
39 in the performance of their duties as members of the committee in the same manner as
40 they are reimbursed for expenses in their capacities as state officials or employees.

41 (C) The allowances authorized by this resolution shall not be received by any member
42 of the committee for more than five days unless additional days are authorized. Funds
43 necessary to carry out the provisions of this resolution shall come from funds
44 appropriated to the House of Representatives; except that funds for the reimbursement
45 of the expenses of state officials, other than members of the General Assembly, and for
46 the reimbursement of the expenses of state employees shall come from funds
47 appropriated to or otherwise available to their respective agencies.

48 (6) **Report.**

49 (A) In the event the committee adopts any specific findings or recommendations that
50 include suggestions for proposed legislation, the chairperson shall file a report of the
51 same prior to the date of abolishment specified in this resolution, subject to
52 subparagraph (C) of this paragraph.

53 (B) In the event the committee adopts a report that does not include suggestions for
54 proposed legislation, the chairperson shall file the report, subject to subparagraph (C)
55 of this paragraph.

56 (C) No report shall be filed unless the same has been approved prior to the date of
57 abolishment specified in this resolution by majority vote of a quorum of the committee.
58 A report so approved shall be signed by the chairperson of the committee and filed with
59 the Clerk of the House of Representatives.

60 (D) In the absence of an approved report, the chairperson may file with the Clerk of the
61 House of Representatives a copy of the minutes of the meetings of the committee in lieu
62 thereof.

63 (7) **Abolishment.** The committee shall stand abolished on December 1, 2018.