

House Bill 352

By: Representatives Momtahan of the 17th, Knight of the 130th, Washburn of the 141st, Kelley of the 16th, Gullett of the 19th, and others

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 that property tax bills shall include the
3 amounts of assessments levied for each of the three immediately preceding tax years; to
4 provide for a homestead exemption from ad valorem taxes for all purposes in an amount
5 equal to the amount by which the current year assessed value of a homestead exceeds the
6 adjusted base year assessed value of such homestead; to provide for definitions; to specify
7 the terms and conditions of the exemption and the procedures relating thereto; to provide for
8 applicability; to provide for the recovery of property taxes for up to ten years for certain
9 negligent acts; to provide for the election of a chief tax appraiser for each county by the
10 residents of the county; to provide for the filing of complaints against a county's chief tax
11 assessor to be heard by the clerk of superior court for the county; to extend the deadline for
12 filing property tax appeals; to require the county board of tax assessors or tax commissioner
13 to accept and utilize the appraised value of a parcel as certified by a licensed or board
14 certified appraiser as the fair market value; to provide for compliance with constitutional
15 requirements; to provide for a referendum, effective dates, and automatic repeal; to provide
16 for related matters; to repeal conflicting laws; and for other purposes.

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

H. B. 352

18 **SECTION 1.**

19 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
20 taxation of property, is amended by revising Code Section 48-5-33, which is reserved, as
21 follows:

22 "48-5-33.

23 (a) All property tax bills issued by the tax commissioner or tax collector for the collection
24 and payment of ad valorem taxes on real property shall include the dollar amount of each
25 tax levied and each credit, if any, for each of the three immediately preceding tax years for
26 which a tax bill was issued for that tax parcel number.

27 (b) This Code section shall be applicable to all taxable years beginning on or after
28 January 1, 2022. Reserved."

29 **SECTION 2.**

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

31 "48-5-44.2.

32 (a) For purposes of this Code section, the term:

33 (1) 'Ad valorem taxes' means all ad valorem taxes for all purposes levied by, for, or on
34 behalf of this state, any county in this state, any municipality in this state, or any school
35 district in this state.

36 (2) 'Base year' means the taxable year with respect to an exemption under this Code
37 section which is first granted to a person on such person's homestead; provided, however,
38 that the tax receiver or tax commissioner charged with the duty of receiving returns of
39 property for taxation shall adjust the base year assessed value annually by one-half of the
40 percentage increase, if any, in the Consumer Price Index for all urban consumers, U.S.
41 City Average, all items 1967-100, or a successor index as reported by the United States
42 Department of Labor Bureau of Labor Statistics.

43 (3) 'Homestead' means homestead as defined and qualified in Code Section 48-5-40, as
44 amended, with the additional qualification that it shall include only the primary residence
45 and not more than five contiguous acres of land immediately surrounding such residence.

46 (b) The homestead of each resident of this state actually occupied by the owner as a
47 residence and homestead shall be exempted from ad valorem taxes for all purposes in an
48 amount equal to the amount by which the current year assessed value of that homestead
49 exceeds the adjusted base year assessed value of the homestead. This exemption shall not
50 apply to taxes assessed on improvements to the homestead or additional land that is added
51 to the homestead after January 1 of the base year. If any real property is removed from the
52 homestead, the base year assessed value shall be adjusted to reflect such removal and the
53 exemption shall be recalculated accordingly. The value of that property in excess of such
54 exempted amount shall remain subject to taxation.

55 (c) The unremarried surviving spouse of the person who has been granted the exemption
56 provided for in subsection (b) of this Code section shall continue to receive the exemption
57 provided under subsection (b) of this Code section, so long as that unremarried surviving
58 spouse continues to occupy the home as a residence and homestead.

59 (d) A person shall not receive the homestead exemption granted by subsection (b) of this
60 Code section unless the person or person's agent files an application with the tax receiver
61 or tax commissioner of his or her respective county or municipality charged with the duty
62 of receiving returns of property for taxation, giving such information relative to receiving
63 such exemption as will enable such tax receiver or tax commissioner to make a
64 determination regarding the initial and continuing eligibility of such owner for such
65 exemption or unless the person has already filed for and is receiving a homestead
66 exemption and such existing application provides sufficient information to make such
67 determination of eligibility. Such tax receiver or tax commissioner shall provide
68 application forms for this purpose.

69 (e) The exemption shall be claimed and returned as provided in Code Section 48-5-50.1,
70 as amended. The exemption shall be automatically renewed from year to year so long as
71 the owner occupies the residence as a homestead. After a person has filed the proper
72 application as provided in subsection (d) of this Code section, it shall not be necessary to
73 make application thereafter for any year and the exemption shall continue to be allowed to
74 such person. It shall be the duty of any person granted the homestead exemption under
75 subsection (b) of this Code section to notify the tax receiver or tax commissioner in the
76 event that person for any reason becomes ineligible for such exemption.

77 (f)(1) Except as otherwise provided in paragraph (2) of this subsection, the homestead
78 exemption granted by subsection (b) of this Code section shall be in addition to and not
79 in lieu of any other homestead exemption applicable to ad valorem taxes for state, county,
80 municipal, or school purposes.

81 (2) The homestead exemption granted by subsection (b) of this Code section shall be in
82 lieu of and not in addition to any other base year assessed value or adjusted base year
83 assessed value of a homestead exemption provided by local Act which is applicable to
84 ad valorem taxes for county purposes, county school district ad valorem taxes for
85 educational purposes, ad valorem taxes for municipal purposes, or independent school
86 district ad valorem taxes for educational purposes.

87 (g) The exemption granted by subsection (b) of this Code section shall apply to all taxable
88 years beginning on or after January 1, 2022."

89 **SECTION 3.**

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

91 "48-5-210.1.

92 In the event of any negligently incorrect assessment of a taxpayer's property by any county
93 officer, employee, or agent, a taxpayer may file a claim for a refund of negligently assessed

94 and paid taxes pursuant to the procedure set forth in Code Section 48-5-380 at any time
95 within ten years after the payment of the tax."

96 **SECTION 4.**

97 Said chapter is further amended by revising Code Section 48-5-264, relating to designation
98 and duties of chief appraiser, as follows:

99 "48-5-264.

100 (a) The ~~board of tax assessors in~~ residents of each county shall ~~designate~~ elect an
101 Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief
102 appraiser of the county to serve for a term of four years. Such election shall be held at the
103 same time and in the same manner as the election for the county tax commissioner.

104 (a.1) The chief appraiser shall be responsible for:

105 (1) The operation and functioning of the county property appraisal staff;

106 (2) Certifying and signing documents prepared by the staff; and

107 (3) Implementing procedures deemed necessary for the efficient operation of the staff.

108 (b) The chief appraiser may appoint an assistant and may delegate his or her authority in
109 writing to the assistant.

110 (c) The chief appraiser may be a member of the county board of tax assessors."

111 **SECTION 5.**

112 Said chapter is further amended by revising subsection (a.1) and subparagraph (e)(2)(A) of
113 Code Section 48-5-311, relating to creation of county boards of equalization, duties, review
114 of assessments, and appeals, as follows:

115 "(a.1) **Appeal administrator.**

116 (1) The appeal administrator is vested with administrative authority in all other matters
117 governing the conduct and business of the boards of equalization so as to provide
118 oversight and supervision of such boards.

119 (2) It shall be the duty of the appeal administrator to receive any complaint filed with
120 respect to the official actions of the chief tax assessor of the county or any member of a
121 county board of equalization regarding technical competency, compliance with state law
122 and regulations, or rude or unprofessional conduct or behavior toward any member of the
123 public and to forward such complaint to the grand jury for investigation. Following an
124 investigation, the grand jury shall issue a written report of its findings, which shall
125 include such evaluations, judgments, and recommendations as it deems appropriate. The
126 findings of the report may be grounds for removal of a member of the board of
127 equalization by the grand jury for failure to perform the duties required under this Code
128 section."

129 "(2)(A) An appeal shall be effected by ~~e-mailing~~ emailing, if the county board of tax
130 assessors has adopted a written policy consenting to electronic service, by mailing to,
131 or by filing with the county board of tax assessors a notice of appeal within the later of
132 the deadline for the county's board of tax assessors to complete its revision and
133 assessment of the returns of taxpayers pursuant to Code Section 48-5-301 45 or 180
134 days from the date of mailing the notice pursuant to Code Section 48-5-306. A written
135 objection to an assessment of real property received by a county board of tax assessors
136 stating the location of the real property and the identification number, if any, contained
137 in the tax notice shall be deemed a notice of appeal by the taxpayer under the grounds
138 listed in paragraph (1) of this subsection. A written objection to an assessment of
139 personal property received by a county board of tax assessors giving the account
140 number, if any, contained in the tax notice and stating that the objection is to an
141 assessment of personal property shall be deemed a notice of appeal by the taxpayer
142 under the grounds listed in paragraph (1) of this subsection. The county board of tax
143 assessors shall review the valuation or denial in question, and, if any changes or
144 corrections are made in the valuation or decision in question, the board shall send a
145 notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306.

146 Such notice shall also explain the taxpayer's right to appeal to the county board of
147 equalization as provided in subparagraph (C) of this paragraph if the taxpayer is
148 dissatisfied with the changes or corrections made by the county board of tax assessors."

149 **SECTION 6.**

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

151 "48-5-315.

152 (a) Notwithstanding any provision of law to the contrary, on and after January 1, 2022, for
153 each taxable year, a certified appraisal of a property conducted in the six months preceding
154 March 1 may be submitted to the county board of tax assessors at any time prior to April
155 1 of such year. Provided that the appraisal is specific to the parcel at issue, has been
156 adjusted to provide for the value of the property as of January 1 of such year, and has been
157 certified by a licensed appraiser or state certified appraiser, the county board of tax
158 assessors shall accept the valuation certified by such appraisal as the fair market value of
159 the parcel for purposes of ad valorem taxation for such taxable year.

160 (b) All county boards of tax assessors shall be authorized to appeal any certified appraisal
161 submitted pursuant to subsection (a) of this Code section to the Georgia Real Estate
162 Commission and the Georgia Real Estate Appraisers Board to seek relief."

163 **SECTION 7.**

164 In accordance with the requirements of Article VII, Section II of the Constitution of the State
165 of Georgia, this Act shall not become law unless it receives the requisite two-thirds' majority
166 vote in both the Senate and the House of Representatives.

167 **SECTION 8.**

168 The Secretary of State shall call and conduct an election as provided in this section for the
169 purpose of submitting Section 2 of this Act to the electors of the entire state for approval or

170 rejection. The Secretary of State shall conduct that election on the date of the November,
171 2022, state-wide general election and shall issue the call and conduct that election as
172 provided by general law. The Secretary of State shall cause the date and purpose of the
173 election to be published once a week for two weeks immediately preceding the date thereof
174 in the official organ of each county in the state. The ballot shall have written or printed
175 thereon the words:

176 "() YES Shall the Act be approved which provides a homestead exemption from ad
177 () NO valorem taxes for all purposes in an amount equal to the amount by which
178 the current year assessed value of a homestead exceeds the adjusted base
179 year assessed value of such homestead?"

180 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring
181 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on
182 such question are for approval of the Act, Section 2 of this Act shall become of full force and
183 effect on January 1, 2023. If the Act is not so approved or if the election is not conducted
184 as provided in this section, Section 2 of this Act shall not become effective and Section 2 of
185 this Act shall be automatically repealed on the first day of January immediately following
186 that election date. It shall be the duty of each county election superintendent to certify the
187 results thereof to the Secretary of State.

188 **SECTION 9.**

189 Except as otherwise provided in Section 8 of this Act, this Act shall become effective upon
190 its approval by the Governor or upon its becoming law without such approval.

191 **SECTION 10.**

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