

House Bill 978

By: Representatives Smith of the 70<sup>th</sup>, Stephens of the 164<sup>th</sup>, England of the 116<sup>th</sup>, Greene of the 151<sup>st</sup>, and Dempsey of the 13<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia  
2 Annotated, relating to county boards of tax assessors, so as to provide that each county board  
3 of tax assessors shall review and conduct full appraisals of all properties located in any  
4 declared federal disaster areas to determine if the appraised value of such properties still  
5 reflects their fair market values after such disaster; to provide for adjustments in value for  
6 the effects of the disaster; to provide for certain notices to property owners; to provide for  
7 related matters; to repeal conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
11 relating to county boards of tax assessors, is amended in Code Section 48-5-299, relating to  
12 ascertainment of taxable property, assessments against unreturned personal property, penalty  
13 for unreturned property, and changing real property values established by appeal in prior year  
14 or stipulated by agreement, by adding a new subsection to read as follows:

15 "(e) On and after July 1, 2022, for any county in which an area has been declared to be a  
16 part of a nationally declared disaster area under the federal Robert T. Stafford Disaster

17 Relief and Emergency Assistance Act, 42 U.S.C. Sections 5121-5207, prior to issuing any  
18 notices of assessment for the following year, the board of tax assessors shall immediately  
19 review and conduct a full appraisal of all of the properties located within such disaster area  
20 to ascertain if the current appraised value still properly reflects the value of such properties  
21 following the declared disaster. In the event that the board finds that such appraised value  
22 does not properly reflect the value of such properties as a result of the effects of such  
23 disaster, the board shall adjust the appraised value accordingly and notify the property  
24 owner in the tax assessment that occurs for the year immediately following such disaster.  
25 Following the nationally declared disaster declaration, the board of tax assessors shall  
26 notify all property owners within the declared disaster area of their right to appeal the  
27 appraised value for the coming taxable year."

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**SECTION 2.**

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