

Senate Bill 403

By: Senators Ginn of the 47th, Dixon of the 45th, Echols of the 49th, Hufstetler of the 52nd,
Walker III of the 20th 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 revise the language required to be included in the
3 notices of current assessment; to provide for related matters; to provide for an effective date;
4 to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 style="text-align:center">**SECTION 1.**

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
8 taxation of property, is amended by revising subsection (b) of Code Section 48-5-306,
9 relating to annual notice of current assessment, contents, posting notice, and new assessment
10 description, as follows:

11 "(b) **Contents of notice.**

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

17 (A) The amount of the previous assessment;

- 18 (B) The amount of the current assessment;
- 19 (C) The year for which the new assessment is applicable;
- 20 (D) A brief description of the assessed property broken down into real and personal
21 property classifications;
- 22 (E) The fair market value of property of the taxpayer subject to taxation and the
23 assessed value of the taxpayer's property subject to taxation after being reduced;
- 24 (F) The name, phone number, and contact information of the person in the assessors'
25 office who is administratively responsible for the handling of the appeal and who the
26 taxpayer may contact if the taxpayer has questions about the reasons for the assessment
27 change or the appeals process;
- 28 (G) If available, the website address of the office of the county board of tax assessors;
29 and
- 30 (H) A statement that all documents and records used to determine the current value are
31 available upon request.
- 32 (2)(A) In addition to the items required under paragraph (1) of this subsection, the notice
33 shall contain a statement of the taxpayer's right to an appeal ~~and an estimate of the current~~
34 ~~year's taxes for all levying authorities~~ which shall be in substantially the following form:
35 'The amount of your ad valorem tax bill for this year will be based on the appraised and
36 assessed values specified in this notice. You have the right to appeal these values to the
37 county board of tax assessors. At the time of filing your appeal you must select one of
38 the following options:
- 39 (i) An appeal to the county board of equalization with appeal to the superior court;
- 40 (ii) To arbitration without an appeal to the superior court; or
- 41 (iii) For a parcel of nonhomestead property with a fair market value in excess of
42 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under this
43 Code section, or for one or more account numbers of wireless property as defined in
44 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market

45 value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current
46 assessment under this Code section, to a hearing officer with appeal to the superior
47 court.

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

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

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

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

62 **SECTION 2.**

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

64 **SECTION 3.**

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