

House Bill 183 (AS PASSED HOUSE AND SENATE)

By: Representatives Harrell of the 106th, Knight of the 130th, Williamson of the 115th, and Stephens of the 164th

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 for a right to appeal for any taxpayer that fails
3 to file a property tax return or whose property tax return was deemed returned; to provide for
4 related matters; 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 Code Section 48-5-20, relating to the effect of
9 failure to return taxable property, acquisition of real property by transfer, and penalty for
10 failure to make timely return, as follows:

11 "48-5-20.

12 (a)(1) Any taxpayer of any county ~~who~~ that returned or paid taxes in the county for the
13 preceding tax year and ~~who~~ that fails to return ~~his~~ property for taxation for the current tax
14 year as required by this chapter shall be deemed to have returned for taxation the same
15 property as was returned or deemed to have been returned in the preceding tax year at the
16 same valuation as the property was finally determined to be subject to taxation in the
17 preceding year. Each such taxpayer shall also be deemed to have claimed the same
18 homestead exemption and personal property exemption as allowed in the preceding year.

19 (2) Any taxpayer of any county ~~who~~ that acquired real property by transfer in the
20 preceding tax year for which a properly completed real estate transfer tax form has been
21 filed and the real estate transfer tax required under Article 1 of Chapter 6 of this title has
22 been paid, and where no subdivision of the real property has occurred at the time of
23 transfer, shall be deemed to have returned for taxation the same real property as was
24 acquired by transfer at the same valuation as the real property was finally determined to
25 be subject to taxation in the preceding year. Nothing in this paragraph shall be construed

26 to relieve the taxpayer of the responsibility to file a new timely claim for a homestead
 27 exemption and personal property exemption or to file a timely return where
 28 improvements have been made to the real property since it was last returned for taxation.

29 (b) Any penalty prescribed by this title or by any other law for the failure of a taxpayer to
 30 return ~~his~~ property for taxation within the time provided by law shall apply only to the
 31 property:

32 (1) Which the taxpayer did not return prior to the expiration of the time for making
 33 returns; and

34 (2) Which the taxpayer has acquired since ~~his last filing the taxpayer's most recent~~ tax
 35 return or which represents improvements on existing property since ~~his last return such~~
 36 return was filed.

37 (c) ~~Reserved~~ A taxpayer's failure to return real property or whether or not such real
 38 property was deemed returned for taxation shall not affect such taxpayer's right to appeal
 39 pursuant to Code Section 48-5-311."

40 **SECTION 2.**

41 Said chapter is further amended in Code Section 48-5-311, relating to creation of county
 42 boards of equalization, duties, review of assessments and appeals, by adding a new
 43 subparagraph to paragraph (1) of subsection (e) to read as follows:

44 "(A.2) A taxpayer's failure to return real property or whether or not such real property
 45 was deemed returned for taxation shall not affect such taxpayer's right to appeal
 46 pursuant to this Code section."

47 **SECTION 3.**

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