

The House Committee on Ways and Means offers the following substitute to HB 364:

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 and change certain provisions regarding the
3 approval of tax digests by the commissioner; to impose sanctions for including nontaxable
4 properties on the tax digests; to provide for procedures, conditions, and limitations; to
5 provide for refunds of taxes improperly collected; to amend Chapter 13A of Title 50 of the
6 Official Code of Georgia Annotated, relating to tax tribunals, so as to provide for additional
7 jurisdiction for the Georgia Tax Tribunal; to provide for an effective date; to repeal
8 conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

10 SECTION 1.

11 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
12 taxation of property, is amended in Code Section 48-5-342, relating to the review of county
13 tax digests by the Commissioner of Revenue, by adding a new subsection to read as follows:

14 "(e)(1) The commissioner may annually examine the itemizations of properties appearing
15 on the digest, and if in the judgment of the commissioner any properties are illegally
16 appearing on the digest and should not be subject to taxation under this chapter, the
17 commissioner shall strike such items from the digest and return the digest to the county
18 for resubmission to the commissioner. The commissioner shall provide by rule and
19 regulation procedures by which the county board of tax assessors may appeal such
20 finding to the commissioner. If appealed by the board of tax assessors, the commissioner
21 shall, after reviewing such appeal, issue a final order and include a finding as to the
22 taxability of the digest items in dispute and shall finalize the digest in accordance
23 therewith.

24 (2) For any property that has been found by the commissioner to not be subject to
25 taxation under this chapter and has appeared on a county digest in a prior year, the
26 commissioner shall notify the Department of Community Affairs in writing of his or her
27 finding and, upon receipt of such notice, the qualified local government status of such

28 county shall be revoked for a period of three years following the receipt of such notice
 29 by the Department of Community Affairs.

30 (3) The owner of any property which has been found by the commissioner to not be
 31 subject to taxation under this chapter and which has appeared on a county digest in a prior
 32 year shall be entitled to file a petition directly with the Georgia Tax Tribunal for a refund
 33 of taxes paid, interest at the legal rate since the time of payment of such taxes, and
 34 attorney's fees. Such petition shall name the board of tax assessors and the tax
 35 commissioner of the county as the respondent in their official capacities and shall be
 36 served upon such board and tax commissioner. Service shall be accomplished by
 37 certified mail or statutory overnight delivery. The petition shall include a summary
 38 statement of facts and law upon which the petitioner relies in seeking the requested relief.
 39 The respondents shall file a response to the petitioner's statement of facts and law which
 40 constitutes their answer with the tribunal no later than 30 days after the service of the
 41 petition. The respondents shall serve a copy of their response on the petitioner's
 42 representative or, if the petitioner is not represented, on the petitioner and shall file a
 43 certificate of service with such response. If in any case a response has not been filed
 44 within the time required by this paragraph, the case shall automatically become in default
 45 unless the time for filing the response has been extended by agreement of the parties, for
 46 a period not to exceed 30 days, or by the judge of the tribunal. The default may be
 47 opened as a matter of right by the filing of a response within 15 days of the day of the
 48 default and payment of costs. At any time before the final judgment, the judge of the
 49 tribunal, in his or her discretion, may allow the default to be opened for providential
 50 cause that prevented the filing of the response, for excusable neglect, or when the tribunal
 51 judge, from all the facts, determines that a proper case has been made for the default to
 52 be opened on terms to be fixed by the tribunal judge. The tribunal judge shall proceed
 53 to hear and decide the matter and may grant appropriate relief under the law and facts
 54 presented."

55 **SECTION 2.**

56 Chapter 13A of Title 50 of the Official Code of Georgia Annotated, relating to tax tribunals,
 57 is amended in Code Section 50-13A-9, relating to petitions for relief, jurisdiction, and bonds,
 58 by adding a new subsection to read as follows:

59 "(e) The tribunal shall also have jurisdiction over refund petitions filed pursuant to Code
 60 Section 48-5-342."

61 **SECTION 3.**

62 This Act shall become effective on July 1, 2016.

