



# CAVEAT 2025



GEORGIA  
DEPARTMENT *of*  
REVENUE

Local Government Services



THE  
**CLASSIC**  
CENTER

# CAVEAT 2024



## Announcements



CAVEAT

# CAVEAT 2025

1 Greeting, Prayer, Pledge

2 Welcome

3 Announcements

4 New Legislation

5 New Court Case Review

6 Review

# CAVEAT 2025



**Vendor**



**Introductions**



# CAVEAT 2025



**Welcome**



**Department of Revenue**



GEORGIA  
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REVENUE



**Chester Cook**  
Deputy State Revenue Commissioner  
Georgia Department of Revenue



# CAVEAT 2025



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## Announcements

# Unclaimed Property

<https://gaclaims.unclaimedproperty.com>

 An official website of the State of Georgia. [How you know](#) ▼

 [Language: English](#)

 [Organizations A-Z](#)



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▼ Taxes

▼ Motor Vehicles

Forms

▼ Alcohol & Tobacco

▼ Rules & Policies

▼ Local Government

▼ About DOR

▼ Help

CLAIMANT LOGIN

## Welcome to Georgia Unclaimed Property Search

Search for Unclaimed Property

Check the Status of a Previously Filed Claim

There is **no charge** for this service!

All documents should be uploaded to expedite the claim process.

**Search the Unclaimed Property Database to determine if there are unclaimed assets belonging to a person or business.**

Each year funds are turned over by entities who are unable to contact property owners. These funds may be in the form of cash, stocks, bonds, securities, insurance benefits etc.

Unclaimed assets are reported in the name or social security number of the unclaimed property owner(s) along with any owner information (if available).

Claims for unclaimed property held by the State are processed by the Georgia Department of Revenue.

# Unclaimed Property

<https://gaclaims.unclaimedproperty.com>





# CAVEAT 2025



GEORGIA  
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Local Government Services

## Staff Introductions

# CAVEAT 2025

## Announcements

GCP





## Short Course 2025

**2025, November 3 - November 7**

**Callaway Gardens**

**Pine Mountain, GA**





# Short Course 2025

## Courses Tentative

- Specialized Assessments Workshop
- Advanced Specialized Assessments
- Course I-Certification for Assessors
- Course IIA-Income Approach to Value
- Course III-Personal Property
- Course V-Cost Approach to Value





Questions?



# 2025 New Legislation



**legal  
disclaimer:  
information  
provided does  
not constitute  
legal advice**

# CAVEAT agenda

1

SB 141

2

HB 90 / HR 32

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HB 129

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HB 199

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SB 44

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HB 92

# SENATE BILL 141 Part 2

## Section 1-2

### Rehab Historic Property

#### O.C.G.A. § 48-5-7.2

**(h)(4)** The expiration of nine years during which the property was classified and assessed as rehabilitated historic property; provided, however, that any such property may qualify thereafter as rehabilitated historic property if such property is subject to subsequent rehabilitation and qualifies under the provisions of this Code section; provided, further, that, **if approved by the governing authority of the county**, the classification and assessment under this Code section may continue for a period of up to an additional 12 years for **income-producing real property**, and such property's fair market value shall continue to be calculated pursuant to division (3)(C)(ii) of Code Section 48-5-2 during such period.

# SENATE BILL 141

## Rehab Historic Property

### O.C.G.A. § 48-5-2

**(3)(C)(ii)** For the ninth year in which the property is classified as rehabilitated historic property, the value of the property as determined by division (i) of this subparagraph plus one-half of the difference between such value and the current fair market value exclusive of the provisions of this subparagraph;



**Senate Bill 141 shall become effective on July 1, 2025.**



# SENATE BILL 141 Part 2

## Section 2-2

### Landmark Historic Property

#### O.C.G.A. § 48-5-7.3

**(e)(1)(E)** The expiration of nine years during which the property was classified and assessed as landmark historic property; provided, however, that any such property may qualify thereafter as landmark historic property if such property is subject to subsequent rehabilitation and qualifies under other portions of the historic properties tax incentive program contained within the provisions of this Code section; provided, further, that, **if approved by the governing authority of the county**, the classification and assessment under this Code section may continue for a period of up to an additional 12 years for **income-producing real property**, and such property's fair market value shall continue to be calculated pursuant to division (3)(D)(ii) of Code Section 48-5-2 during such period.



# SENATE BILL 141

## Landmark Historic Property

### O.C.G.A. § 48-5-2

**(3)(D)(ii) ii)** For the ninth year in which the property is classified as landmark historic property, the value of the property as determined by division (i) of this subparagraph plus one-half of the difference between such value and the current fair market value exclusive of the provisions of this subparagraph;



**Senate Bill 141 shall become effective on July 1, 2025.**

# HB 90

**Increase the maximum acreage to qualify for assessment and taxation as a bona fide conservation use property**

- Amends O.C.G.A. § 48-5-7.4 **(CUVA)**
- Act shall become effective on January 1, 2027
- Contingent on **voters passing HR 32** amending Article VII, Section I, Paragraph III of the Constitution

# HB 90

Not more than ~~2,000 acres~~ 4,000 acres of tangible real property of a single person, the primary purpose of which is any good faith production, including but not limited to subsistence farming or commercial production, from or on the land of agricultural products or timber



# HR 32

☐ YES

☐ NO

“Shall the Constitution of Georgia, for the purpose of protecting family farmland, be amended so as to increase the maximum acreage to qualify for assessment and taxation as a bona fide conservation use property from 2,000 acres to 4,000 acres?”

“All persons desiring to vote in favor of ratifying the proposed amendment shall vote "Yes."  
All persons desiring to vote against ratifying the proposed amendment shall vote "No." If such amendment shall be ratified as provided in said Paragraph of the Constitution, it shall become a part of the Constitution of this state.



# HB 129

## Remove a limitation on leased property as to certain entities

- Amends O.C.G.A. § 48-5-7.4 **(CUVA)**
- 05/14/2025 Signed by Governor
- Act shall become effective on January 1, 2026

# HB 129

**(4)** No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment;.

This paragraph shall not apply to a corporation, a partnership, a general partnership, a limited partnership, a limited corporation, or a limited liability company registered with the Secretary of State that meets the following conditions:

# HB 129 – Changes to lease restrictions on CUVA properties

- Who does this apply to?
- No property shall qualify as bona fide conservation use property if it is leased to a person or entity which would not be entitled to conservation use assessment.
- This does not apply to a Corporation, a partnership, a general partnership, a limited partnership, a limited corporation, or a limited liability company that meets certain qualifications

# HB 129

**(A)(i)** Its ownership includes only natural or naturalized citizens;

**(ii)** It has as its primary purpose the production of agricultural products or timber from or on the land, including, but not limited to, subsistence farming or commercial production; and

**(iii)** It derives 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state; **or**



# HB 129

**(B)** At least one of its members has no less than a 25 percent ownership interest in the property being leased and would be entitled to conservation use assessment;



# HB 129 – Changes to lease restrictions on CUVA properties

## **REVIEW** If.....

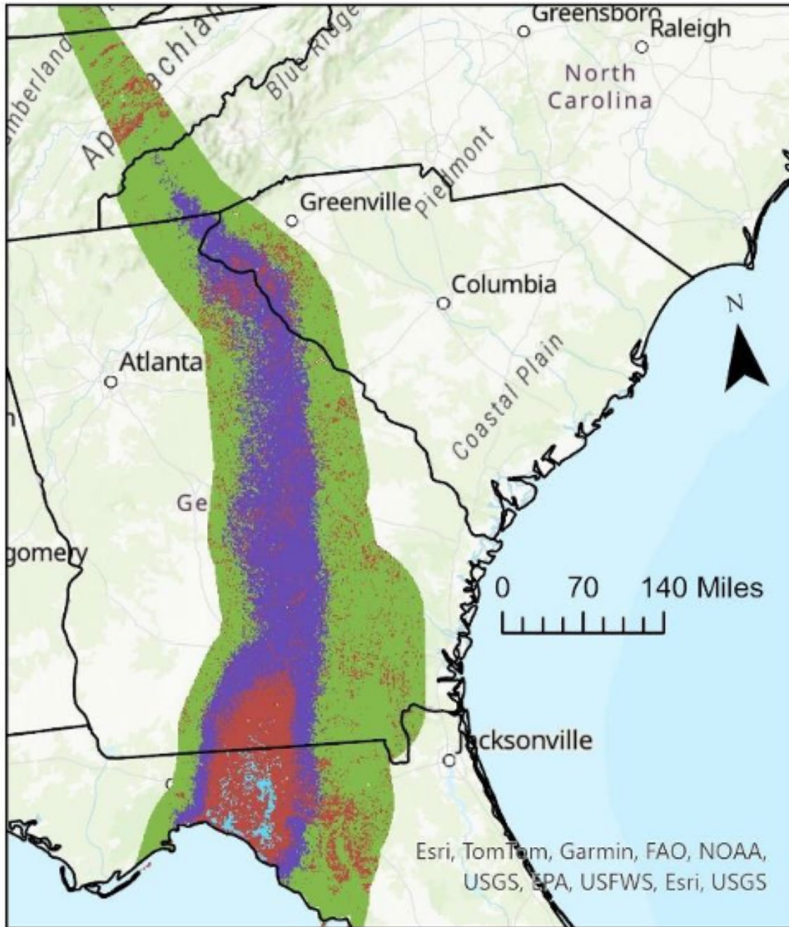
- 1. Ownership is only Citizens
- 2. Company's primary purpose is agriculture or timber
- 3. AND, 80% of income from company comes from conservation uses
- 4. OR, one member has at least 25% ownership and would qualify for CUVA

# HB 223

## Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act

- **Created new Code Section 48-5-33.1**
- **Defines:**
  - ✓ Disaster Area
  - ✓ Eligible Governing Authority
  - ✓ Eligible Timber Property
- **Provides temporary provisions pursuant to O.C.G.A. § 48-5-7.5**
- **Governing authorities in eligible areas may grant temporary tax relief from levies of timber taxes paid due to harvests /returns for the following quarters:**
  - ✓ Final Quarter of 2024
  - ✓ Each Quarter of 2025





## TreeS-DIP Damage Map

- 1 - Indeterminate (minimal)
- 2 - Light (4% Volume/15% Area)
- 3 - Moderate (13% Volume/45% Area)
- 4 - Severe (50% Volume/60% Area)
- 5 - Catastrophic (80% Volume/90% Area)

# HB 223 and Hurricane Helene

The General Assembly finds that:

- (1) Hurricane Helene has had a catastrophic impact on the citizens and the economy of many areas in this state, has particularly devastated the timber industry on which the citizens of southwest Georgia are heavily dependent for their livelihood by reducing or eliminating the long-held investments in standing timber and timberlands of businesses and families, and has created both a public fire hazard and a danger of insect infestations due to the massive amounts of downed timber caused by the severity of this natural disaster;
- (2) **As of November, 2024, the estimated losses to standing timber caused by Hurricane Helene as measured by the State Forestry Commission were nearly \$1.3 billion;**
- (3) Timberlands as investments are unique as an agriculture product in this state, as timber products often take ten years or longer to realize any return on the investment;
- (4) Many counties, municipalities, and local school districts rely on the taxes levied at the time of timber's harvest or sale pursuant to Code Section 48-5-7.5, but with the destruction of timberlands throughout this state, that tax revenue will likely not be realized; and
- (5) It is the intent of the General Assembly to authorize local governing authorities to provide temporary tax relief from the taxes levied pursuant to Code 48-5-7.5 so that the timber industry, and the businesses and families that provide timber products to such industry, will realize a reduced cost for growing new product and recovering from the devastating effects of Hurricane Helene. These reduced costs will help stabilize the market and allow for quicker harvesting and recovery of lands where some timber is still salvageable.



# HB 223

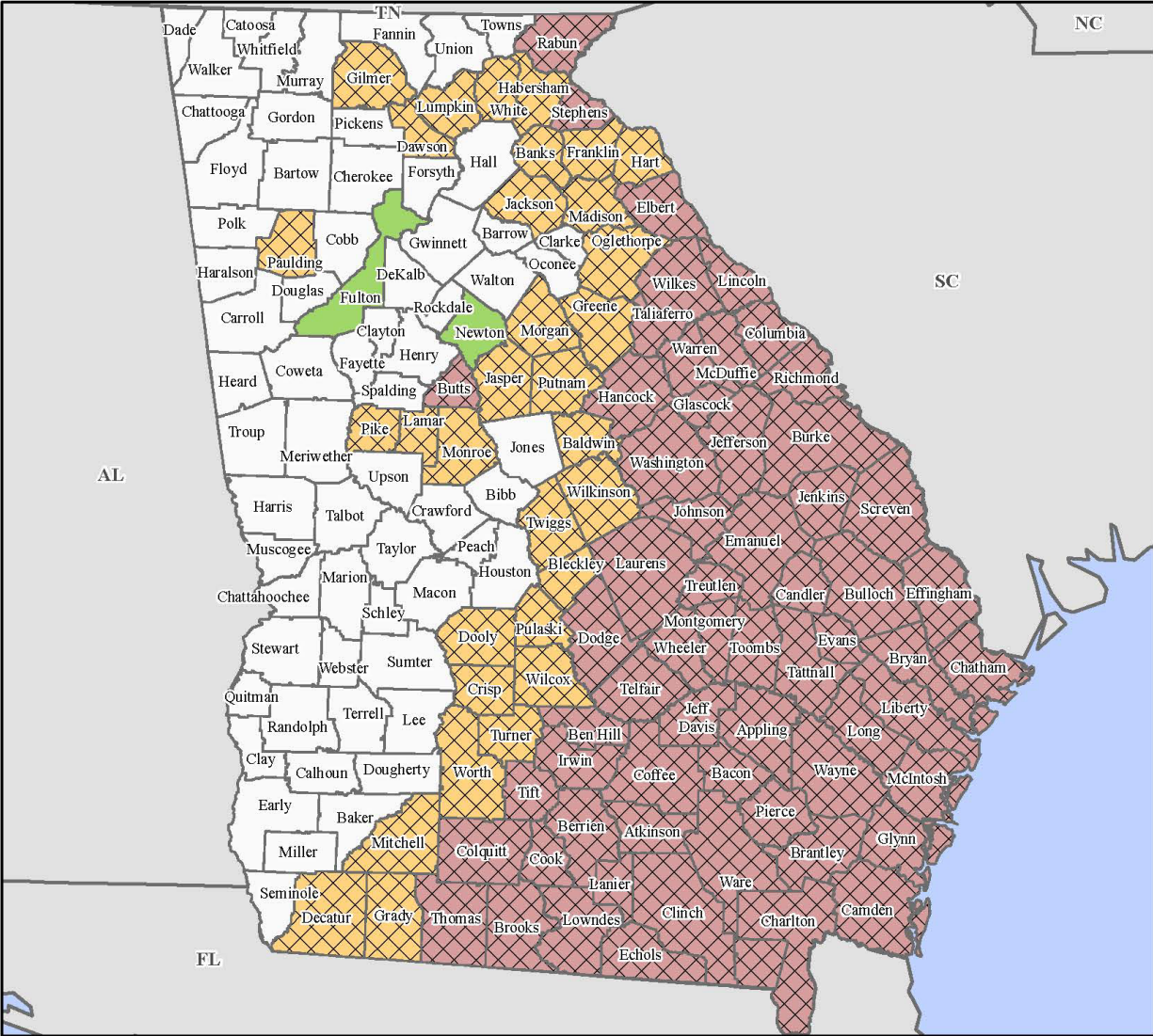
## Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act

### O.C.G.A. § 48-5-33.1

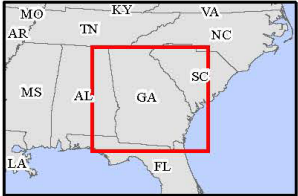
- (1) 'Disaster area'** means any county designated for public assistance or individual and public assistance pursuant to the Federal Emergency Management Agency FEMA-4830-DR Georgia disaster declaration as of November 4, 2024.
- (2) 'Eligible governing authority'** means the governing authority of any county, consolidated government, or municipality or the governing body of any county or independent board of education that is located in whole or in part in the disaster area.

# Hurricane Helene FEMA Disaster Declaration for 93 Georgia Counties

FEMA-4830-DR, Georgia Disaster Declaration as of 11/04/2024



FEMA

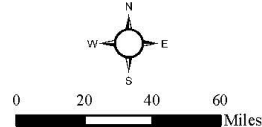


**Data Layer/Map Description:**  
The types of assistance that have been designated for selected areas in the State of Georgia.

All areas in the State of Georgia are eligible to apply for assistance under the Hazard Mitigation Grant Program.

Additional designations may be made at a later date if requested by the state and warranted by the results of further damage assessments.

- Designated Counties**
- No Designation
  - Individual Assistance
  - Individual Assistance and Public Assistance (Categories A - G)
  - Public Assistance (Categories A - G)



**Data Sources:**  
FEMA, ESRI;  
Initial Declaration: 09/30/2024  
Disaster Federal Registry Notice:  
Amendment #11: 11/04/2024  
Datum: North American 1983  
Projection: Transverse Mercator

MapID 57c566256131104242019twhqpro

|          |            |            |            |
|----------|------------|------------|------------|
| Appling  | Dodge      | Johnson    | Screven    |
| Atkinson | Dooly      | Lamar      | Stephens   |
| Bacon    | Echols     | Lanier     | Taliaferro |
| Banks    | Effingham  | Laurens    | Tattnall   |
| Ben Hill | Elbert     | Liberty    | Telfair    |
| Berrien  | Emanuel    | Lincoln    | Thomas     |
| Bleckley | Evans      | Long       | Tift       |
| Brantley | Franklin   | Lowndes    | Toombs     |
| Brooks   | Fulton     | Lumpkin    | Treutlen   |
| Bryan    | Glascok    | Madison    | Turner     |
| Bulloch  | Gilmer     | McDuffie   | Twiggs     |
| Burke    | Glascok    | McIntosh   | Ware       |
| Butts    | Glynn      | Mitchell   | Warren     |
| Camden   | Grady      | Monroe     | Washington |
| Candler  | Greene     | Montgomery | Wayne      |
| Charlton | Habersham  | Morgan     | Wheeler    |
| Chatham  | Hancock    | Newton     | White      |
| Clinch   | Hart       | Oglethorpe | Wilcox     |
| Coffee   | Irwin      | Pierce     | Wilkes     |
| Colquitt | Jackson    | Pike       | Wilkinson  |
| Columbia | Jasper     | Pulaski    | Worth      |
| Cook     | Jeff Davis | Putnam     |            |
| Dawson   | Jefferson  | Rabun      |            |
| Decatur  | Jenkins    | Richmond   |            |

# HB 223

## Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act

### O.C.G.A. § 48-5-33.1

Governing authority must adopt a resolution or ordinance:

1. Declaring the jurisdiction contains eligible timber property.
2. Must consent to grant the tax relief provided under O.C.G.A. § 48-5-7.5.
3. Require that taxpayers seeking relief submit proper certifications.
4. Waives the levy and collection of payment of taxes otherwise due pursuant to O.C.G.A. § 48-5-7.5 for 4th quarter of 2024 and any quarter of 2025.

Forms, Certifications, etc. must be designed and distributed by the Georgia Forestry Commission to administer the provisions of the resolution.

# HB 223

## Timberlands Recovery, Exemption, and Earnings Stability (TREES) Act

### O.C.G.A. § 48-5-33.1

**(h)** Any temporary tax relief approved or allowed under this Code section shall be paid from funds of the eligible governing authority to which the taxes were or were to have been paid.

Georgia General Assembly will provide a grant to each taxing authority that has consented to grant the temporary tax relief.

Amount of the grant will be based upon an average of the three previous years of tax collected pursuant to O.C.G.A. § 48-5-7.5.



# HB 199

## Reworking process for non-disclosure of judges and other officials

### O.C.G.A. § 15-5-110

As used in this article, the term:

- (1) 'Personally identifiable information' means any **personal phone number, home address, or property or tax records of a protected person.**
- (2) 'Protected person' means any current or former:
  - (A) **Judge** or justice of this state and his or her spouse;
  - (B) **Judge** of any county or municipality of this state and his or her spouse; and



# HB 199



## Reworking process for non-disclosure of judges and other officials

### O.C.G.A. § 15-5-110

- (3)** 'Publicly available content' means any written or electronic document or record that provides information or that serves as a document or record maintained, controlled, or in the possession of a state or local government entity that may be obtained by any person from the internet state or local government entity's public website or from such state or local government agency upon request whether free of charge or for a fee.
- (4)** 'State or local government entity' means any:
  - (A)** Agency of the executive branch of this state; or
  - (B)** Any county or municipality of this state, including, but not limited to, any county or municipal court clerk's office, board of elections, board of tax assessors, or board of ethics.

# HB 199

## Reworking process for non-disclosure of judges and other officials

### O.C.G.A. § 15-5-111

The Administrative Office of the Courts shall:

- (1)** Establish a method for obtaining information from the Administrative Office of the United States Courts as necessary for purposes of this article;
- (2)** Develop a form for a protected person to use when requesting the restriction from public disclosure of personally identifiable information pursuant to this article. Such form may include a process for verification of the election or appointment of such person as a judge or justice of this state or the United States or verification of such person's status as the spouse of a person serving as a judge or justice of this state or the United States;
- (3)** Make the form provided for in paragraph (2) of this Code section available to protected persons on its public website; and
- (4)** Coordinate state-wide training and information sharing related to security procedure and practices relative to the judicial branch of government.

# HB 199

## Reworking process for non-disclosure of judges and other officials

### O.C.G.A. § 15-5-112

- (a)** Notwithstanding any provision of Article 4 of Chapter 18 of Title 50 to the contrary, a state or local government entity shall restrict from public disclosure any personally identifiable information that specifically identifies a protected person as a judge, justice, or spouse thereof. The provisions of this subsection shall include, but shall not be limited to, records or filings in the office of the Secretary of State and the State Ethics Commission.
- (b)** Notwithstanding any provision of Article 4 of Chapter 18 of Title 50 to the contrary, a state or local government entity that possesses records, filings, or other publicly available content that does not specifically identify a person as a judge, justice, or spouse thereof but that includes personally identifiable information of such a protected person shall, upon request of the protected person, restrict from public disclosure any personally identifiable information.

# HB 199

## Reworking process for non-disclosure of judges and other officials

### O.C.G.A. § 15-5-112

- (b)** A protected person may request that his or her personally identifiable information be restricted from public disclosure pursuant to this subsection by submitting a request in writing to the state or local government entity on the form provided for in Code Section 15-5-111. A state or local government entity receiving such request shall restrict from public disclosure the personally identifiable information within 30 days of receiving a valid request.
- (c)** Any protected person may bring an action in a court of competent jurisdiction against any officer or employee of the state or local government entity in his or her individual capacity for failure to comply with subsection (a) or (b) of this Code section. Any relief granted by such action shall be limited to injunctive relief.

# SB 44

## Minimum millage for school systems

### O.C.G.A. § 20-2-165

- Reduces the minimum required millage rate or effective millage rate from 14 mills to 10 mills.
- Provides for a 25 percent reduction of equalization grant awards for local school systems whose millage rate or equivalent millage rate does not meet the minimum requirement.
- Requires annual reporting by the Department of Education.



# HB 92

**HB 92 made numerous provisions to HB 581**



**Reviewing HB 581 tax bill changes**



# O.C.G.A. § 48-5-264: chief appraiser duties

## Current designation and duties of chief appraiser

- (a)** The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county. The chief appraiser shall be responsible for:
  - (1)** The operation and functioning of the county property appraisal staff;
  - (2)** Certifying and signing documents prepared by the staff; and
  - (3)** Implementing procedures deemed necessary for the efficient operation of the staff.
- (b)** The chief appraiser may appoint an assistant and may delegate his authority in writing to the assistant.
- (c)** The chief appraiser may be a member of the county board of tax assessors.

# HB 581 – Chief appraiser duties

## Added language to the Chief Appraiser's duties

**(d)** THE CHIEF APPRAISER SHALL ENSURE THAT EVERY PARCEL IN HIS OR HER RESPECTIVE COUNTY IS APPRAISED AT LEAST EVERY THREE YEARS. "

# HB 581 2024

## O.C.G.A. § 48-5-2: eliminating sales lock

### Definition changes **(REMOVES)**

- ~~• Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.~~

# O.C.G.A. § 48-5-274: equalized digest

## The BOA may appeal the DOAA sales ratio study

- (f)(1)** Each county governing authority, each governing authority of a municipality having an independent school system, **and** each local board of education, **and each county board of tax assessors**, when aggrieved or when having an aggrieved constituent, shall have a right, upon written request made within 30 days after receipt of the digest information, to refer the question of correctness of the current equalized adjusted property tax digest of the local school system to the state auditor. The state auditor shall take any steps necessary to make a determination of the correctness of the digest and to notify all interested parties of the determination within 45 days after receiving the request questioning the correctness of the digest.



# O.C.G.A. § 48-5-274: equalized digest



Board of  
Assessors

## The BOA may appeal the DOAA sales ratio study

- Previously, only local governing authorities and school boards were allowed to appeal the DOAA sales ratio study.
- This new legislation allows the county board of tax assessors to make the same appeal.
- A written request must be made to the DOAA within 30 days of the receipt of the sales ratio study. The state auditor has 45 days after the request to make a determination.
- Following the determination, if the appealing party is dissatisfied, they have the right to make a written request to the state auditor to forward the appeal to a board of arbitrators.

# O.C.G.A. § 48-5-274: equalized digest

## Reviewing HB 581

- Removing the provision that the sale price is the maximum allowable fair market value in the next taxable year. (SB 346 Sales Lock)
- This provision caused the Department of Audits and Accounts (DOAA) to change their sales ratio study methodology when it was originally passed, so this change could improve the sales ratio study and prevent penalties on local governments and their taxpayers.



# O.C.G.A. § 48-5-299: values set by appeal

## 299(c) set by reduction of value through appeal

(c) When the value of real property is reduced ~~or is unchanged~~ from the value on the initial annual notice of assessment or a corrected annual notice of assessment issued by the board of tax assessors and such valuation has been established as the result of an appeal decision rendered by the board of equalization, hearing officer, arbitrator, or superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so established by appeal decision or agreement may not be increased by the board of tax assessors during the next two successive years, unless otherwise agreed in writing by both parties, **subject to the following exceptions:**





# O.C.G.A. § 48-5-299: values set by appeal

## Reasons the 299(c) value may be removed

(c)

- (1) This subsection shall not apply to a valuation established by an appeal decision if the taxpayer or his or her authorized representative failed to attend the appeal hearing or provide the board of equalization, hearing officer, or arbitrator with some written evidence supporting the taxpayer's opinion of value;
- (2) This subsection shall not apply to a valuation established by an appeal decision or agreement if the taxpayer files a return at a different valuation during the next two successive years;



# O.C.G.A. § 48-5-299: values set by appeal

## Reasons the 299(c) value may be removed

(c)

- (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal pursuant to Code Section 48-5-311 during the next two successive years, the board of tax assessors, the board of equalization, hearing officer, or arbitrator may increase or decrease the value of the real property based on the evidence presented by the taxpayer during the appeal process; and
- (4) The board of tax assessors may increase or decrease the value of the real property if, after a visual on-site inspection of the property, it is found that there have been substantial additions, deletions, or improvements to such property or that there are errors in the board of tax assessors' records as to the description or characterization of the property, or the board of tax assessors finds an occurrence of other material factors that substantially affect the current fair market value of such property.

# O.C.G.A. § 48-5-299: values set by appeal

## Reviewing 299(c) change

- The new statute regarding appeals and 299(c) will only allow those appeals that receive a reduction in value to benefit.
- Taxpayers who receive a reduction in value will receive the value set by appeal for the current year, and next two years.
- The intent is to prevent frivolous appeals filed solely for the lock.



# O.C.G.A. § 48-5-311: settlement conference

## Settlement conference required for billing at 85% while under appeal

### **(g) Appeals to superior court.**

- (2)** Within 45 days of receipt of a taxpayer's petition for review and before the petition for review is filed in superior court, the county board of tax assessors shall send to the taxpayer notice that a settlement conference, in which the county board of tax assessors and the taxpayer shall confer in good faith, will be held at a specified date and time which shall be no later than 30 days from the notice of the settlement conference, and notice of the amount of the filing fee for a petition for review, if any, required by the clerk of the superior court. A taxpayer may appear for the settlement conference in person, by his or her authorized agent or representative, or both. The county board of tax assessors, in their discretion and with the consent of the taxpayer, may alternatively conduct the settlement conference by audio or video teleconference or any other remote communication medium. The taxpayer may exercise a one-time option to reschedule the settlement conference to a different date and time acceptable to the taxpayer during normal business hours. After a settlement conference has convened, the parties may agree to continue the settlement conference to a later date.

# O.C.G.A. § 48-5-311: settlement conference

## Settlement conference required for billing at 85% while under appeal

### (g) Appeals to superior court.

- (2) If at the end of the 45 day review period the county board of tax assessors elects not to hold a settlement conference, then the appeal shall terminate and the taxpayer's stated value shall be entered in the records of the board of tax assessors as the fair market value for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. ~~If the taxpayer chooses not to participate in the settlement conference, he or she may not seek and shall not be awarded fees and costs at such time when the petition for review is reviewed in superior court.~~ If neither the taxpayer nor his or her authorized agent or representative attends a properly scheduled settlement conference or fails to confer with the board of tax assessors in good faith on the matter, then such taxpayer shall not receive the benefits of any temporary reduction in the amount of taxes due pending the outcome of the appeal and shall not be awarded attorney's fees or costs of litigation in connection with the appeal to the superior court.

# O.C.G.A. § 48-5-311: settlement conference



## Reviewing settlement conference updates

- Updating the settlement conference statute requires communication between the taxpayer and county board of tax assessors.
- If neither, the taxpayer nor their representative, participates in good faith, then the taxpayer shall not receive the benefit of the temporary 15 percent reduction in taxes owed and shall not be awarded their attorney's fees.



GEORGIA  
DEPARTMENT *of*  
REVENUE



GEORGIA DEPARTMENT  
*of* REVENUE

# House Bill 581

## Post HB 92

**Joseph Adams**  
**Sr Manager Digest Compliance**

Georgia Department of Revenue  
Local Government Services



# HB 92

HB 92 signed by Governor Kemp on April 1, 2025

Effective retroactively back to January 1, 2025



# HB 92

HB 92 modified (cleaned up)



HB 581 significantly

# HB 92

Also added new law



# O.C.G.A. § 48-5-44-45 homestead applications

## Application for homestead exemption

- "(a)(1) An applicant seeking a homestead exemption as provided in O.C.G.A. §Code Section 48-5-44 and qualifying under the provisions of O.C.G.A. §Code Section 48-5-40 shall file a written application and schedule with the tax receiver or tax commissioner charged with the duty of receiving returns of property for taxation at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including the date for the closing of the books for the return of taxes for the calendar year, **except that, in the case of a property which is subject to a reassessment by the board of tax assessors, such application and schedule may be filed in conjunction with or in lieu of an appeal of the reassessment.**
- (2) The failure to file properly the application and schedule on or before the date for the closing of the books for the return of taxes of a calendar year in which the taxes are due shall constitute a waiver of the homestead exemption on the part of the applicant failing to make the application for such exemption for that year."

# O.C.G.A. § 48-5-44-45 homestead applications

For all homestead exemptions: Taxpayers are now able to apply for the homestead exemption beyond the historic deadline of April 1st; they may apply up to the end of their 45-day window to appeal their notice of assessment.

# HB 92

## HB 92 modified HB 581 significantly

Creates 3 different assessment notices and 30-day notices

1. PT 306R -- All levying entities submitted an estimated roll back millage for M&O levy

No estimated taxes shown on the notice whatsoever

ONLY estimated roll back rates will be displayed

2. PT 306E --NO levying entities submitted an estimated roll back millage for M&O levy

No estimated roll back rates will be displayed

ONLY Previous year millage and estimated taxes on current year proposed value displayed

# HB 92

Creates 3 different assessment notices and 30-day notices Cont.

3. PT 306H – SOME of the levying entities submitted an estimated roll back millage for M&O taxes AND some of the levying authorities didn't submit estimated millages.

This form will display BOTH estimated roll back rates for some and estimated taxes for others

This will result on a mixture of the other two forms. The line where levying authority submitted estimated roll back rates will display those estimated rates with out tax estimates.

The line items where no estimated roll back millage was submitted will display the previous year millage and the estimated taxes for that taxing entity(ies)

# O.C.G.A. § 48-5-306: Assessment Notice

PT-306 (revised May 2018)

Georgia County Board of Assessors  
P.O. Box 1234  
555 Good Morning Road  
Anywhere, GA 11220  
  
(888)555-3333

**Official Tax Matter - 2024 Tax Year**  
This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.  
**Annual Assessment Notice Date: 10/15/2024**  
**Last date to file a written appeal: 11/29/2024**  
**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***  
  
County property records are available online at:  
qpublic.schneidercorp.com\ga\anywhere

GEORGIA TAXPAYER  
111 MY HOUSE DR  
ANYWHERE GA 11220

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX 'B' of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)  
(2) Arbitration (value)  
(3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at Jones County Government Center P O Box 1359 166 Industrial Blvd Gray, GA 31032 and which may be contacted by telephone at: (478) 986-6300. **Your staff contacts are APPRAISER I and APPRAISER II.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

| Account Number                                                        | Property ID Number | Acreage                         | Tax Dist                       | Covenant Year            | Homestead |
|-----------------------------------------------------------------------|--------------------|---------------------------------|--------------------------------|--------------------------|-----------|
| 234                                                                   | 00 001             | 3.52                            | 01                             |                          | None      |
| <b>Property Description</b><br>LOT 1 BLK C SUB 305\48                 |                    |                                 |                                |                          |           |
| <b>Property Address</b><br>111 MY HOUSE DR                            |                    |                                 |                                |                          |           |
| Taxpayer Returned Value                                               |                    | Previous Year Fair Market Value | Current Year Fair Market Value | Current Year Other Value |           |
| 100% <u>Appraised</u> Value                                           |                    | 0                               | 31,768                         | 31,768                   | 0         |
| 40% <u>Assessed</u> Value                                             |                    | 0                               | 12,707                         | 12,707                   | 0         |
| <b>Reasons for Assessment Notice</b>                                  |                    |                                 |                                |                          |           |
| New Residential Improvement added.; Residential Improvement deleted.; |                    |                                 |                                |                          |           |

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

| Taxing Authority           | Other Exempt | Homestead Exempt | Net Taxable | Millage   | Estimated Tax   |
|----------------------------|--------------|------------------|-------------|-----------|-----------------|
| County M & O               | 0            | 0                | 12,707      | 15.971000 | 202.94          |
| School M & O               | 0            | 0                | 12,707      | 17.761000 | 225.69          |
| School Bond                | 0            | 0                | 12,707      | 1.788000  | 22.72           |
| <b>Total Estimated Tax</b> |              |                  |             |           | <b>\$451.35</b> |

## Adding new requirements for the NOA

- Notices of Assessment will still be issued to each property owner of taxable real and personal property.
- HB 581 removes the estimated taxes on the notice from all levying authorities.
- HB 581 adds an estimated roll-back rate.

## House Bill 581/92 - Amends OCGA 48-5-306

Annual assessment notice to **REMOVE** statement indicating estimate of tax bill based on previous or most applicable year's millage rate, (HB 92) unless the levying authority has not certified the roll-back rate

| The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions. |                  |              |                  |             |          |               |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|--------------|------------------|-------------|----------|---------------|
| C                                                                                                                                                                                                                                                                                                                    | Taxing Authority | Other Exempt | Homestead Exempt | Net Taxable | Millage  | Estimated Tax |
|                                                                                                                                                                                                                                                                                                                      | COUNTY           | 0            | 2,000            | 94,560      | 0.008408 | 795.06        |
|                                                                                                                                                                                                                                                                                                                      | CO/MDT           | 0            | 2,000            | 94,560      | 0.001153 | 109.03        |
|                                                                                                                                                                                                                                                                                                                      | SCHOOL           | 0            | 2,000            | 94,560      | 0.005898 | 557.71        |
|                                                                                                                                                                                                                                                                                                                      | SCH/MDT          | 0            | 2,000            | 94,560      | 0.007285 | 688.87        |
|                                                                                                                                                                                                                                                                                                                      | FIRE TAX         | 0            | 2,000            | 94,560      | 0.001177 | 111.30        |
| Total Estimated Tax:                                                                                                                                                                                                                                                                                                 |                  |              |                  |             |          | \$2,261.97    |



[County Name] Board of Assessors  
Mailing Address  
Physical Address  
City, State Zip Code  
[Board of Assessors' Phone Number]

Property Owner(s)  
Mailing Address  
City, State Zip Code

PT-306-30R (revised April 2025)

### Official Tax Matter - [Year] Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.  
**Change of Assessment Notice Date: [Notice Date]**  
**Last date to file a written continuation of appeal: [Appeal Deadline]**  
**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***  
County property records are available online at: [Board of Assessors' Web Address]

[County Name] Board of Assessors  
Mailing Address  
Physical Address  
City, State Zip Code  
[Board of Assessors' Phone Number]

Property Owner(s)  
Mailing Address  
City, State Zip Code

PT-306-30E (revised April 2025)

### Official Tax Matter - [Year] Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.  
**Change of Assessment Notice Date: [Notice Date]**  
**Last date to file a written continuation of appeal: [Appeal Deadline]**  
**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***  
County property records are available online at: [Board of Assessors' Web Address]

[County Name] Board of Assessors  
Mailing Address  
Physical Address  
City, State Zip Code  
[Board of Assessors' Phone Number]

Property Owner(s)  
Mailing Address  
City, State Zip Code

PT-306-30H (revised April 2025)

### Official Tax Matter - [Year] Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.  
**Change of Assessment Notice Date: [Notice Date]**  
**Last date to file a written continuation of appeal: [Appeal Deadline]**  
**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***  
County property records are available online at: [Board of Assessors' Web Address]

The [County] Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments to the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** If you do not agree with this adjustment, you have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the [County] Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file written continuation of appeal'**.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

If you agree with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>.

| Account Number       | Property ID Number              | Acreage                         | Tax District                   | Covenant Year              | Homestead |
|----------------------|---------------------------------|---------------------------------|--------------------------------|----------------------------|-----------|
| [Account Number]     | [Parcel Number]                 | [Acreage]                       | [Tax District]                 | [Type & Begin Year]        | [Type]    |
| Property Description | [Legal Description of Property] |                                 |                                |                            |           |
| Property Address     | [Property Address]              |                                 |                                |                            |           |
|                      | Taxpayer Returned Value         | Previous Year Fair Market Value | Current Year Fair Market Value | Current Year Other Value * |           |
| 100% Appraised Value | -                               | -                               | -                              | -                          |           |
| 40% Assessed Value   | -                               | -                               | -                              | -                          |           |

\* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Change of Assessment Notice

[Reason for Change of Assessment Notice]

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii).

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Estimated Roll-Back Millage Rate |
|------------------|-----------------------|---------------------------|-------------------|----------------------------------|
| COUNTY           | -                     | -                         | -                 | -                                |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                                |
| MUNICIPALITY     | -                     | -                         | -                 | -                                |

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

The [County] Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments to the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** If you do not agree with this adjustment, you have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the [County] Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file written continuation of appeal'**.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

If you agree with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>.

| Account Number       | Property ID Number              | Acreage                         | Tax District                   | Covenant Year              | Homestead |
|----------------------|---------------------------------|---------------------------------|--------------------------------|----------------------------|-----------|
| [Account Number]     | [Parcel Number]                 | [Acreage]                       | [Tax District]                 | [Type & Begin Year]        | [Type]    |
| Property Description | [Legal Description of Property] |                                 |                                |                            |           |
| Property Address     | [Property Address]              |                                 |                                |                            |           |
|                      | Taxpayer Returned Value         | Previous Year Fair Market Value | Current Year Fair Market Value | Current Year Other Value * |           |
| 100% Appraised Value | -                               | -                               | -                              | -                          |           |
| 40% Assessed Value   | -                               | -                               | -                              | -                          |           |

\* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Change of Assessment Notice

[Reason for Change of Assessment Notice]

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Previous Year's Millage Rate | Estimated Tax |
|------------------|-----------------------|---------------------------|-------------------|------------------------------|---------------|
| COUNTY           | -                     | -                         | -                 | -                            | -             |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                            | -             |
| MUNICIPALITY     | -                     | -                         | -                 | -                            | -             |

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

The [County] Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments to the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** If you do not agree with this adjustment, you have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the [County] Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file written continuation of appeal'**.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

If you agree with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>.

| Account Number       | Property ID Number              | Acreage                         | Tax District                   | Covenant Year              | Homestead |
|----------------------|---------------------------------|---------------------------------|--------------------------------|----------------------------|-----------|
| [Account Number]     | [Parcel Number]                 | [Acreage]                       | [Tax District]                 | [Type & Begin Year]        | [Type]    |
| Property Description | [Legal Description of Property] |                                 |                                |                            |           |
| Property Address     | [Property Address]              |                                 |                                |                            |           |
|                      | Taxpayer Returned Value         | Previous Year Fair Market Value | Current Year Fair Market Value | Current Year Other Value * |           |
| 100% Appraised Value | -                               | -                               | -                              | -                          |           |
| 40% Assessed Value   | -                               | -                               | -                              | -                          |           |

\* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Change of Assessment Notice

[Reason for Change of Assessment Notice]

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii).

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Estimated Roll-Back Millage Rate |
|------------------|-----------------------|---------------------------|-------------------|----------------------------------|
| COUNTY           | -                     | -                         | -                 | -                                |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                                |
| MUNICIPALITY     | -                     | -                         | -                 | -                                |

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Previous Year's Millage Rate | Estimated Tax |
|------------------|-----------------------|---------------------------|-------------------|------------------------------|---------------|
| COUNTY           | -                     | -                         | -                 | -                            | -             |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                            | -             |
| MUNICIPALITY     | -                     | -                         | -                 | -                            | -             |

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.



# O.C.G.A. § 48-5-306: Assessment Notice

## PT-306R 45 DAY

| C                                                                                                                                     | The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(I)(i). |                       |                           |                   |                                  |
|---------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|-------------------|----------------------------------|
|                                                                                                                                       | Taxing Authority                                                                                                                                                                                                                                                                          | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Estimated Roll-Back Millage Rate |
|                                                                                                                                       | COUNTY                                                                                                                                                                                                                                                                                    | -                     | -                         | -                 | -                                |
|                                                                                                                                       | COUNTY SCHOOL                                                                                                                                                                                                                                                                             | -                     | -                         | -                 | -                                |
|                                                                                                                                       | MUNICIPALITY                                                                                                                                                                                                                                                                              | -                     | -                         | -                 | -                                |
| The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities. |                                                                                                                                                                                                                                                                                           |                       |                           |                   |                                  |

# O.C.G.A. § 48-5-306: Assessment Notice

## PT-306E 45 DAY

| C | The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax. |                       |                           |                   |                              |               |
|---|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|---------------------------|-------------------|------------------------------|---------------|
|   | Taxing Authority                                                                                                                                                                                                                                                                                                                                                                            | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Previous Year's Millage Rate | Estimated Tax |
|   | COUNTY                                                                                                                                                                                                                                                                                                                                                                                      | -                     | -                         | -                 | -                            | -             |
|   | COUNTY SCHOOL                                                                                                                                                                                                                                                                                                                                                                               | -                     | -                         | -                 | -                            | -             |
|   | MUNICIPALITY                                                                                                                                                                                                                                                                                                                                                                                | -                     | -                         | -                 | -                            | -             |
|   | The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.                                                                                                                                                     |                       |                           |                   |                              |               |
|   | The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.                                                                                                                                                                                                                                                       |                       |                           |                   |                              |               |

# O.C.G.A. § 48-5-306: Assessment Notice

## PT-306H 45 DAY

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(I)(i).

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Estimated Roll-Back Millage Rate |
|------------------|-----------------------|---------------------------|-------------------|----------------------------------|
| COUNTY           | -                     | -                         | -                 | -                                |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                                |
| MUNICIPALITY     | -                     | -                         | -                 | -                                |

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(I)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

| Taxing Authority | Other Exemption Value | Homestead Exemption Value | Net Taxable Value | Previous Year's Millage Rate | Estimated Tax |
|------------------|-----------------------|---------------------------|-------------------|------------------------------|---------------|
| COUNTY           | -                     | -                         | -                 | -                            | -             |
| COUNTY SCHOOL    | -                     | -                         | -                 | -                            | -             |
| MUNICIPALITY     | -                     | -                         | -                 | -                            | -             |

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

# O.C.G.A. § 48-5-306: Assessment Notice

## post HB 92

### Contents of the Notice of Assessment

#### (b) Contents of notice.

- (1) The annual notice of current assessment required to be given by the county board of tax assessors under subsection (a) of this Code section shall be dated and shall contain the name and last known address of the taxpayer. The annual notice shall ~~conform with~~ be given on the applicable state-wide uniform assessment notice form which shall be established by the commissioner by rule and regulation and shall contain:
- (A) The amount of the previous assessment;
  - (B) The amount of the current assessment;
  - (C) The year for which the new assessment is applicable;
  - (D) A brief description of the assessed property broken down into real and personal property classifications;

# O.C.G.A. § 48-5-306: Assessment Notice

## post HB 92

### Remaining in the Notice of Assessment

#### **(b)(1) Contents of notice.**

- (E)** The fair market value of property of the taxpayer subject to taxation and the assessed value of the taxpayer's property subject to taxation after being reduced;
- (F)** The name, phone number, and contact information of the person in the assessors' office who is administratively responsible for the handling of the appeal and who the taxpayer may contact if the taxpayer has questions about the reasons for the assessment change or the appeals process;
- (G)** If available, the **public** website address of the office of the county board of tax assessors;
- (H)** A statement that all documents and records used to determine the current value are available upon request; and



# O.C.G.A. § 48-5-306: Assessment Notice

## post HB 92

### Remaining in the Notice of Assessment

#### (b)(1) Contents of notice.

- **I(i)** The current year's estimated roll-back rate for each levying or recommending authority that certified its estimated roll-back rate for the current year to the county board of tax assessors and county tax commissioner by the date specified under Code Section 48-5-306.2; or
- **I(ii)** For each levying or recommending authority that did not certify its estimated roll-back rate to the county board of tax assessors and county tax commissioner by the date

specified in Code Section 48-5-306.2, the millage rate that was actually levied by or on behalf of such authority for the previous tax year, and an estimate of the amount of ad valorem taxes due for the assessed property based on such millage rate and the amount of the current assessment."

# **HB 92 NEW CODE SECTION**

## **48-5-306.2. Annual calculation and certification of estimated roll-back rate**

### **48-5-306.2**

Each levying and recommending authority shall annually calculate its estimated roll-back rate for the current year and shall certify such rate to the county board of tax assessors and county tax commissioner no less than 15 days prior to the postmark of the annual notice of assessment."



# HB 581 – Tax Notice

## Defines “estimated roll back rate”

### (2.1)

'Estimated roll-back rate' means, for any given levying or recommending authority, the current year's estimated millage rate for general maintenance and operations minus the millage equivalent of the total net assessed value added by reassessments

~~(a) as calculated and certified to the tax commissioner by the levying or recommending authority pursuant to Code Section 48-5-306.2. for county and educational tax purposes; and~~

~~(b) as calculated and certified to the collecting officer of the municipality by the levying authority for municipal tax purposes.~~

# O.C.G.A. § 48-5-2: Estimated roll-back rate post HB 92

## Defining “Estimated Roll-Back Rate”

As used in this chapter, the term:

- (2.1) 'Estimated roll-back rate' means, for any given levying or recommending authority, the current year's estimated millage rate for general maintenance and operations minus the millage equivalent of the total net assessed value added by reassessments as calculated and certified to the tax commissioner by the levying or recommending authority pursuant to Code Section 48-5-306.2



# O.C.G.A. § 48-5-2: Estimated roll-back rate post HB 92

**The ONLY levies subject to the estimated roll-back rate are the M&O of the county, school(s), and city or cities.**

# O.C.G.A. § 48-5-306: Assessment Notice

## Remaining in the Notice of Assessment

### (b)(2) Contents of notice.

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



## Days to Appeal

# O.C.G.A. § 48-5-34: Property tax bill form

## Adding a New Code Section

- (a) In addition to any other requirements provided by law, the ad valorem property tax bill form shall be prepared annually by the county tax commissioner or collector and furnished to each taxpayer who owes state, county, or county school tax for the current tax year. The form shall provide the total amount of such taxes levied on property owned by the taxpayer, the amount of property tax credit granted by Act of the 1973 Session of Georgia's General Assembly, and the net amount of such taxes due for the current tax year.



# O.C.G.A. § 48-5-34: Property tax bill form post HB 92

## Adding a New Code Section

- (b) In addition to the requirements of subsection (a) of this Code section, ~~regarding any ad valorem property tax bill~~ where if the millage rate adopted by a taxing authority exceeds the estimated roll-back rate, and such estimated roll-back rate was provided in the annual notice of assessment, such tax bill shall include a notice containing the name of such taxing authority and the following statement in bold print:

# O.C.G.A. § 48-5-34: Property tax bill form post HB 92

## Adding a New Code Section

- (b) “The adopted millage rate exceeds the estimated roll-back rate as stated in the annual notice of assessment that you previously received for this taxable year, which will result in an increase in the amount of property tax that you will owe.”

# O.C.G.A. § 48-5-34: Property tax bill form post HB 92

**Reviewing HB 92 changes on tax bills**  
**Also on the tax bill:**

(c)(1) If the governing authority of a county, consolidated government, municipality, or school district elected to opt out of the homestead exemption provided for in Code Section 48-5-44.2 and there is not in effect for such political subdivision a base year value homestead exemption or adjusted base year value homestead exemption that is generally applicable for homestead residents, each ad valorem property tax bill issued by such political subdivision for homestead properties shall contain a notice in bold print that corresponds with the following statement:



# O.C.G.A. § 48-5-34: Property tax bill form post HB 92

## Reviewing HB 92 changes on tax bills con't

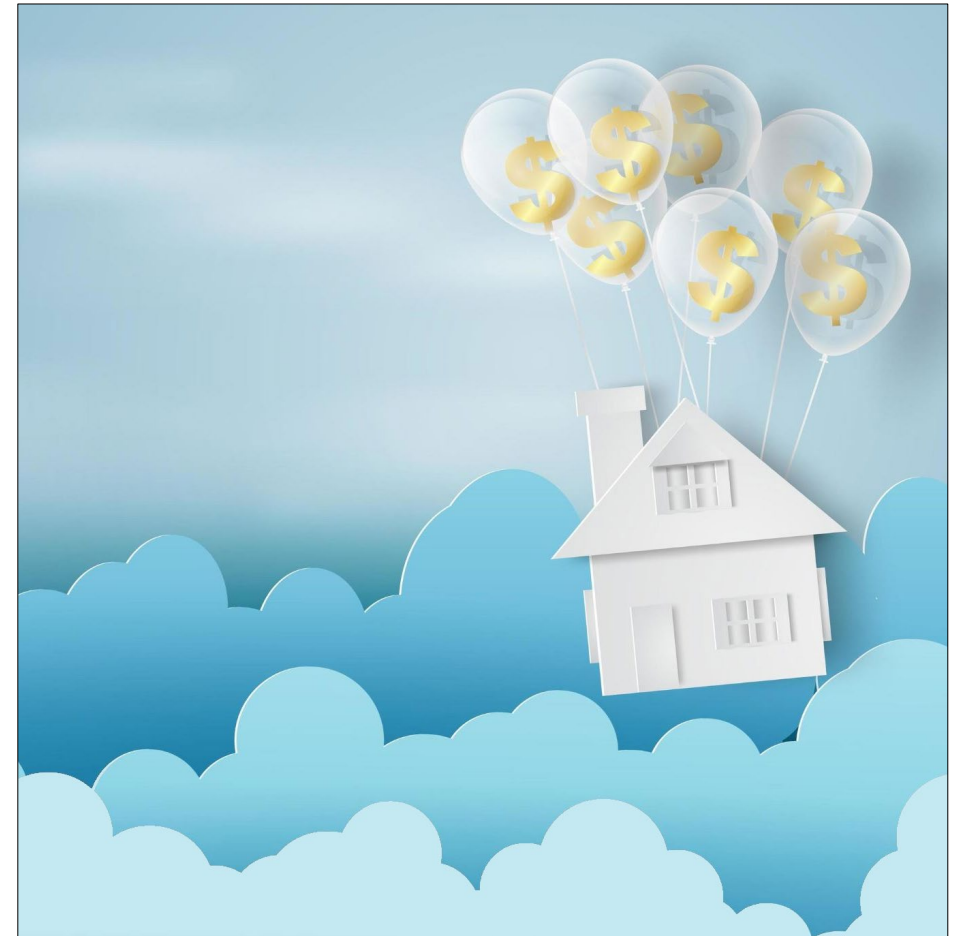
[Name of the political subdivision] chose to opt out of property tax relief for homeowners related to HB 581 (2024). If you have concerns about that decision, please call [the main telephone number for the levying or recommending authority of the political subdivision]. (2) The provisions of paragraph (1) of this subsection shall not apply for any taxable year beginning after December 31, 2029."

# O.C.G.A. § 48-5-44.2: floating homestead

## New base year homestead exemption

### O.C.G.A. § 48-5-40 Definitions.

- (3) “Homestead” means the real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership.



# O.C.G.A. § 48-5-44.2: floating homestead post HB 92

## New base year homestead exemption

### O.C.G.A. § 48-5-44.2 Base year homestead exemption.

(4)“Homestead” means homestead as defined and qualified in O.C.G.A § 48-5-40(3) with the additional limitation that it shall include:

(A) Only the primary residence and not more than five contiguous acres of land immediately surrounding such residence; or

(B) If the property is assessed pursuant to Code Section 48-5-7.4 or 48-5-7.7, only the primary residence and the portion of the underlying property that is excluded from the benefit of such assessment pursuant to subparagraph (a)(1)(B) of Code Section 48-5-7.4 or subparagraph (b)(2)(B) of Code Section 48-5-7.7."



# O.C.G.A. § 48-5-44.2: floating homestead

## Base year value



**(3)** “Base year assessed value” means:

- (A)** With respect to an exemption under this Code section which is first granted to a person on such person’s homestead for the 2025 taxable year, the assessed value for taxable year 2024, including any final determination of value on appeal pursuant to Code Section 48-5-311, of the homestead; or
- (B)** In all other cases, the assessed value, including any final determination of value on appeal pursuant to Code Section 48-5-311, of the homestead from the taxable year immediately preceding the taxable year in which the exemption under this Code section is first granted to the applicant.

# HB 581 – Homestead exemption

- (2) “Adjusted base year assessed value” means the sum of:
  - (A) The previous adjusted base year assessed value;
  - (B) An amount equal to the difference between the current year assessed value of the homestead and the base year assessed value of the homestead, provided that such amount shall not exceed the total of the previous adjusted base year assessed value of the homestead multiplied by the inflation rate for the prior year; and
  - (C) The value of any substantial property change, provided that no such value added improvements to the homestead shall be duplicated as to the same addition or improvement.

# O.C.G.A. § 48-5-44.2: floating homestead

## Inflation rate Beginning tax year 2026

- (5) “Inflation rate” means the annual inflationary index rate as determined for a given year by the commissioner in accordance with subsection (g) of this Code section.





# O.C.G.A. § 48-5-44.2: floating homestead

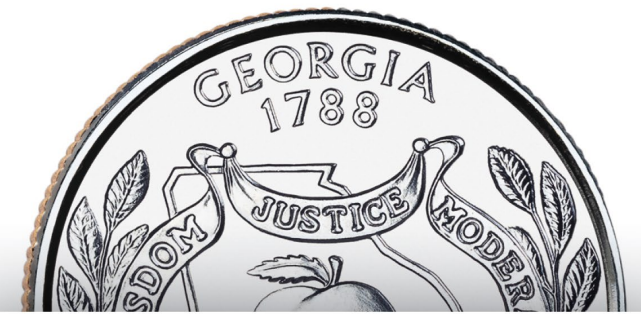
## Setting the inflation rate

(g) For the purposes of this Code section, the commissioner shall promulgate a standardized method for determining annual inflationary index rates which reflect the effects of inflation and deflation on the cost of living for residents of this state for a given calendar year. Such method may utilize the Consumer Price Index as reported by the Bureau of Labor Statistics of the United States Department of Labor or any other similar index established by the federal government if the commissioner determines that such federal index fairly reflects the effects of inflation and deflation on residents of this state.

(h) Revenue Commissioner will utilize the CPI “U” as the inflation factor.



## Georgia Inflation Update



# O.C.G.A. § 48-5-44.2: floating homestead



## Caps rate increases

- Protects against market rate increases, including rise in neighboring home values.
- The base year value may increase each year by up to the inflationary rate determined by the State Revenue Commissioner.

## Inflation rate

- Annual inflationary index rate determined by Commissioner.
- Reflect inflation and deflation on cost of living in Georgia for calendar year.
- May include use of Consumer Price Index or other federal government index.



# O.C.G.A. § 48-5-44.2: floating homestead

## Substantial property change

- (7) “Substantial property change” means any increase or decrease in the assessed value of a homestead derived from additions or improvements to, or the removal of real property from, the homestead which occurred after the year in which the base year assessed value is determined for the homestead. The assessed value of the substantial property changes shall be established following any final determination of value on appeal pursuant to Code Section 48-5-311.



### Substantial property change

- Additions or improvements
- Removal of real property

# O.C.G.A. § 48-5-44.2: floating homestead

## Granting of the exemption

**(b)(1)** Subject to the limitations provided in this Code section, each resident of this state is granted an exemption on that person's homestead from ad valorem taxes in an amount equal to the amount by which the current year assessed value of that homestead, including any final determination of value on appeal pursuant to Code Section 48-5-311, exceeds its previous adjusted base year assessed value.



# O.C.G.A. § 48-5-44.2: floating homestead

## Exemption does not transfer to subsequent owner

- (b)(2)** Except as provided for in subsection (c) of this Code section, no exemption provided for in this subsection shall transfer to any subsequent owner of the property, and the assessed value of the property shall be as provided by law.

## Exemption does transfer to surviving spouse

- (c)** The surviving spouse of the person who has been granted the exemption provided for in subsection (b) of this Code section shall continue to receive the exemption provided under subsection (b) of this Code section, so long as such surviving spouse continues to occupy the residence as a homestead.

# O.C.G.A. § 48-5-44.2: floating homestead post HB 92

## Floating homestead exemption automatically renews

- (e) The exemption granted by subsection (b) of this Code section shall be claimed and returned as provided in Code Section 48-5-50.1. Such exemption shall be automatically renewed from year to year so long as the owner occupies the residence as a homestead. After a person or a person's agent has filed the proper application or is automatically granted the homestead exemption as provided in subsection (d) of this Code section, it shall not be necessary for such person or such person's surviving spouse to make application thereafter for any year, and the exemption shall continue to be allowed to such person or such person's surviving spouse. It shall be the duty of any person granted the homestead exemption under subsection (b) or (c) of this Code section to notify the tax receiver or tax commissioner of the local government or governments in the event such person for any reason becomes ineligible for such exemption.

# O.C.G.A. § 48-5-44.2: floating homestead

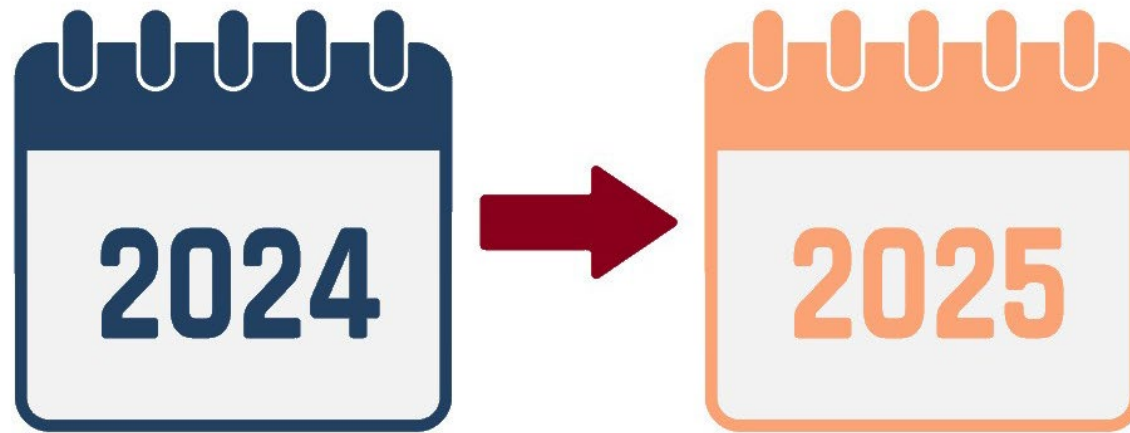
## Filing for floating homestead exemption

- (d)** No person shall receive the exemption granted by subsection (b) of this Code section unless such person or person's agent files an application with the tax receiver or tax commissioner of his or her respective local government or governments charged with the duty of receiving returns of property for taxation giving such information relative to receiving such exemption as will enable such tax receiver or tax commissioner to make a determination regarding the initial and continuing eligibility of such person for such exemption; provided, however, that any person who had previously applied for a homestead exemption, was allowed such homestead exemption for the 2024 tax year, and remains eligible for a homestead exemption for that same homestead property in the 2025 tax year shall be automatically allowed the exemption granted under subsection (b) of this Code section for that homestead without further application. Such tax receiver or tax commissioner shall provide application forms for this purpose.

# O.C.G.A. § 48-5-44.2: floating homestead

## Filing for floating homestead exemption

- Any person who received a homestead for the 2024 tax year and was still eligible for the 2025 tax year, is automatically granted the exemption. All other applicants must apply with the tax commissioner.



# O.C.G.A. § 48-5-44.2: floating homestead

## Exemption is in addition to other homestead exemptions

- (f)(1)** Except as otherwise provided in paragraph (2) of this subsection, the homestead exemption granted by subsection (b) of this Code section shall be in addition to and not in lieu of any other homestead exemption applicable to ad valorem taxes.

## But not in addition to other base year homestead exemptions

- (2)** The homestead exemption granted by subsection (b) of this Code section shall not be applied in addition to any other base year value homestead exemption provided by law with respect to the given taxing jurisdiction to which the such law applies. In any such event, the tax receiver or tax commissioner of the taxpayer's respective local government or governments charged with the duty of receiving returns of property for taxation shall apply only the base year value homestead exemption that is larger or more beneficial for the taxpayer with respect to the particular taxing jurisdictions to which more than one base year value homestead exemption applies.

# O.C.G.A. § 48-5-44.2: floating homestead

## Exemption granted if political subdivision divisions do not opt-out

- (h)** The exemption granted by subsection (b) of this Code section shall apply to all taxable years beginning on or after January 1, 2025, provided that:
  - (1)** A constitutional amendment is ratified and becomes effective on January 1, 2025, which authorizes the General Assembly to provide by general law for a homestead exemption that shall not be applicable to certain political subdivisions, which elect to opt out of the homestead exemption by a date certain; and
  - (2)** The exemption granted by subsection (b) of this Code section shall not be applicable for any county, consolidated government, municipality, or school district for which the governing authority of such political subdivision adopts an opt-out resolution in accordance with subsection (i) of this Code section.



# O.C.G.A. § 48-5-44.2: floating homestead

## Advertisement & three hearings are required to opt-out

**(i)(1)** The governing authority of any county, consolidated government, municipality, or school district may elect to opt out of the homestead exemption otherwise granted by ~~subsection (b)~~ of this Code section with respect to such political subdivision through the adoption of a resolution to do the same by March 1, 2025, after completing the following steps:

**(A)** The governing authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The governing authority shall place an advertisement in a newspaper of general circulation serving the residents of the political subdivision and post such advertisement on its website, which shall read as follows:



# O.C.G.A. § 48-5-44.2: floating homestead

## Intent to opt-out advertisement

### ‘INTENT TO OPT OUT OF HOMESTEAD EXEMPTION

The (name of governing authority) intends to opt out of the statewide adjusted base year ad valorem homestead exemption for (name of the political subdivision).

All concerned citizens are invited to the public hearing on this matter to be held at (place of meeting) on (date and time).

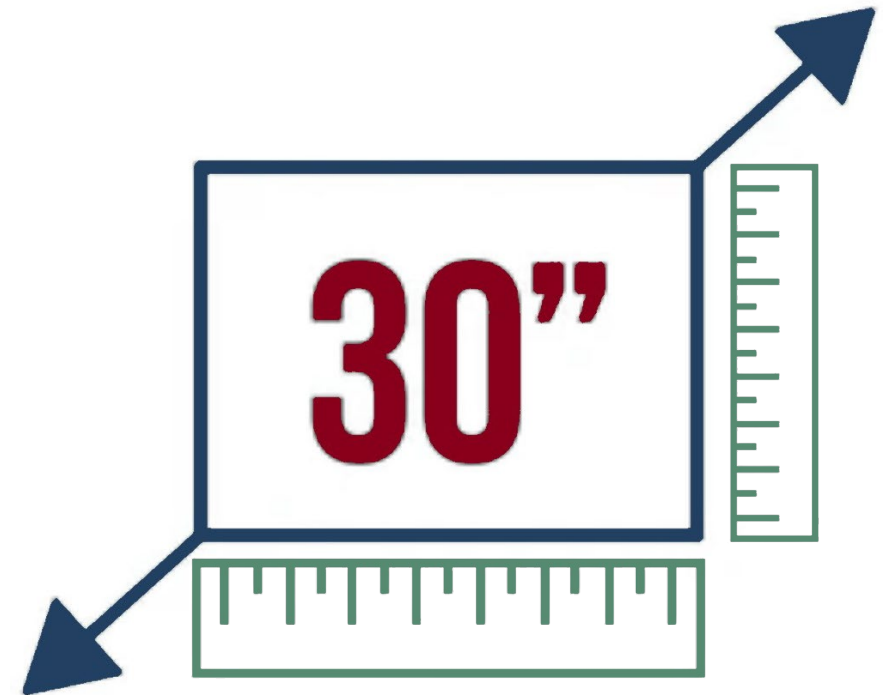
Times and places of additional public hearings on this matter are at (place of meeting) on (date and time).”

Simultaneously with this notice the governing authority shall provide a press release to the local media and.

# O.C.G.A. § 48-5-44.2: floating homestead

## Ads must be 30 square inches and not in the legals

**(i)(1)(B)** The advertisement required by subparagraph (A) of this paragraph shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for its intention to opt out of the homestead exemption.



# O.C.G.A. § 48-5-44.2: floating homestead

**Resolution must be filed with Secretary of State by March 1, 2025**

- (i)(2) No election to opt out of the homestead exemption shall become effective with respect to a political subdivision unless the procedures and hearings required by paragraph (1) of this subsection are completed and a copy of such resolution is filed with the Secretary of State by March 1, 2025.



# O.C.G.A. § 48-5-44.2: floating homestead

**Resolution must be filed with Secretary of State to continue the opt out**

- **(i)(3)** For an election to opt out of the homestead exemption pursuant to this subsection to remain effective for tax years 2027 and after with respect to a political subdivision that does not have in effect a base year value homestead exemption or an adjusted base year value homestead exemption that is generally applicable to homestead residents, the governing authority of such political subdivision shall complete the same procedures and hearings required by paragraph (1) of this subsection, except that a copy of the required resolution shall be filed with the Secretary of State by March 1, 2027.



# O.C.G.A. § 48-5-44.2: floating homestead

## Opt out may be rescinded

- (i)(4) The governing authority of any county, consolidated government, municipality, or school district that has elected to opt out of the homestead exemption pursuant to this subsection may rescind such election at any time by adopting a resolution to do so and filing a copy of such resolution with the Secretary of State; provided, however, that such resolution to rescind the election to opt out shall only be effective for:
  - (A) Tax year 2025 if a copy of the resolution is filed with the Secretary of State by April 30, 2025; and
  - (B) Any other tax year from 2026 through 2029 if a copy of the resolution is filed with the Secretary of State by March 1 of such year."



# O.C.G.A. § 48-5-44.2: floating homestead REVIEW

## Base year assessed value

- For homes first receiving this exemption in taxable year 2025, the base year assessed value will be the 2024 assessed value.
- For all other years, the base year assessed value will be the assessed value for the immediately preceding year.

## Inflationary growth capped

- The base year value may increase each year by up to the inflationary rate determined by the State Revenue Commissioner, which may utilize the Consumer Price Index (CPI).
- This new floating homestead exemption is in addition to and not in lieu of all non-floating homestead exemptions.
- If there is an existing local floating homestead exemption, the taxpayer will receive whichever of the two exemptions is more beneficial.
- This is also true if a local floating homestead exemption is added in the future.

# HB 581 / 92



**To access a copy of HB 581, paste the URL  
below into a web browser:**

**<https://www.legis.ga.gov/legislation/64811>**

**To access a copy of HB 92, paste the URL  
below into a web browser:**

**<https://www.legis.ga.gov/legislation/69431>**





Questions?



# CAVEAT 2025

Local Government Services



DEPARTMENT  
*of* REVENUE

# CASE SUMMARY – CAVEAT 2025

Mallory L. South, Attorney & Matthew J. Cristy, Managing Attorney

Office of the General Counsel

May 20, 2025

# AGENDA

1

*Chattooga Cnty. Bd. Of Tax Assessors v. Connelly*, 370 Ga. App. 598 (2024).

2

*Chick-Fil-A, Inc. v. Lowndes Cnty Bd. Of Tax Assessors*, 2024 Ga. Super LEXIS 3043 (Lowndes Sup. Ct. June 17, 2024).

3

*4918 Covington Hwy, LLC v. DeKalb Cnty Bd. Tax Assessors*, 372 Ga. App. 297, 902 S.E.2d 660 (2024), *vacated*, 2025 Ga. LEXIS 20 (January 30, 2025).

4

*Lowndes Cnty. Bd. of Tax Assessors v. LifeSouth Cmty. Blood Ctrs, Inc.*, 373 Ga. App. 110 (2024).

5

*Columbus Bd. of Tax Assessors v. Medical Ctr. Hosp. Auth.*, 368 Ga. App. 489 (2023), *cert dismissed* June 11, 2024.

6

*Gateway Pines Hahira, LP v. Lowndes Cty. Bd. of Tax Assessors*, 372 Ga. App. 705 (2024), *cert granted*, Mar. 31, 2025.



*CHATTOOGA CNTY. BD. OF TAX ASSESSORS V.  
CONNELLY, 370 GA. APP. 598 (2024).*

## CONNELLY

- **Issue:**

- Timeliness of taxpayer's petition for review under O.C.G.A. § 48-5-311(g)(2)

- **Facts:**

- Board mailed its decision to taxpayer via certified mail on November 21, 2022.
- Taxpayer retrieved it from post office on November 25, 2022, and notified the board he would be appealing on December 22, 2022.

## CONNELLY CONTINUED

- **Facts:**

- Board moved to dismiss arguing that the date that the decision was “delivered” within the meaning of this code section was the date it was mailed.
- Superior court denied the Board's motion to dismiss, concluding that the decision was “delivered” within the meaning of OCGA § 48-5-311(g)(2) on the date that taxpayer retrieved it from the post office.
- Board appealed.

## CONNELLY CONTINUED

- Conclusion:

- “Delivered” should not mean date of mailing, but rather **the date the notice was actually received by the taxpayer** – in this case, November 25, 2022.
- Thus, the appeal was timely.



## CONNELLY CONTINUED

- **Reasoning:**
  - “If the statutory text is clear and unambiguous, we attribute to the statute its plain meaning, and our search for statutory meaning is at an end.” *Major v. State*, 301 Ga. 147, 150(1) (2017).
  - In 2015, lawmakers amended OCGA § 48-5-311(g)(2) and replaced the term “mailed” with the term “delivered.” “[O]ur rules of statutory construction demand that we attach significance to this action.” *Connelly* at 5.

## *CONNELLY IN SUMMATION*

- When does the 30-day period to appeal a property tax assessment begin? When the assessment is mailed or when the assessment is received by the taxpayer?
  - The 30-day period to appeal a property tax assessment begins on the day the decision is delivered (which means the date the taxpayer actually receives the decision).



*CHICK-FIL-A, INC. V. LOWNDES CNTY. BD. OF TAX  
ASSESSORS, 2024 GA. SUPER LEXIS 3043  
(LOWNDES SUP. CT. JUNE 17, 2024).*

## *CHICK-FIL-A*

- **Issue:**

- Timeliness of the settlement conference discussed in (g)(2).

- **Facts:**

- The board received the taxpayer's timely petition for review on November 23, 2021.
- On December 27, 2021, within 45 days of the receipt of petition, the Board sent the taxpayer notice that a settlement conference would be held on January 19, 2022.

## *CHICK-FIL-A* CONTINUED

- **Facts:**

- The conference was not held until February 4, 2022, which is more than 30 days from the original notice of December 27, 2021.
- On appeal to the superior court, Chick-Fil-A argued that because the conference was not actually conducted within 30 days, it was entitled to its stated value, and a termination of its appeal.

## CHICK-FIL-A CONTINUED

### ■ **Conclusion:**

- The Board complied with the notice provisions of (g)(2) since it initially sent out a notice within 45 days of the receipt of the appeal, and that notice scheduled a conference within 30 days.
- Nothing in the code section prevented the conference from being rescheduled beyond 30 days.
- There was a change in the statute in 2018 which removed the requirement that the conference be held within 30 days of the date of the notice.

## CHICK-FIL-A CONTINUED

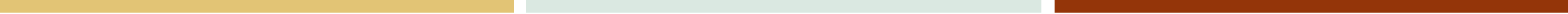
- **Conclusion:**

- The trial court further found that the provision relied upon by Chick-Fil-A in its assertion that it was entitled to its stated value was inapplicable because the board had elected to hold a conference within the 45-day review period.
- This decision was not appealed by Chick-Fil-A.

## *CHICK-FIL-A* IN SUMMATION

- OCGA § 48-5-311(g)(2) requires that within 45-days of receipt of a taxpayer's petition for review, the county board shall send the taxpayer a notice of a settlement conference scheduling a settlement conference within 30 days.





*4918 COVINGTON HWY, LLC V. DEKALB CNTY BD.  
TAX ASSESSORS, 372 GA. APP. 297(2024),  
VACATED, 2025 GA. LEXIS 20 (JANUARY 30, 2025).*

## *4918 COVINGTON HWY*

### ■ **Issue:**

- Whether O.C.G.A. § 48-5-311(e)(9) applies to appeals to the superior court and whether the county violated uniformity requirements.

### ■ **Facts:**

- The Taxpayer appealed the initial assessment of their commercial property to the BOE.
- The BOE affirmed the assessment.

## 4918 COVINGTON HWY, CONTINUED

- **Facts:**

- The taxpayer appealed to the superior court, which entered a final order assessing the value of the subject property higher than that of the County's initial assessment and higher than the value assessed by the BOE.
- The taxpayer challenges the superior court's ruling as well as its denial of the taxpayer's motion for directed verdict.

## 4918 COVINGTON HWY, CONTINUED

### ■ Conclusion:

- The superior court did not err when it entered a final order increasing the assessed value of the property beyond the amount established by the initial assessment and the BOE.
- The provisions in O.C.G.A. § 48-5-311(e)(9), which provides that the assessed value can only be lowered, not increased, on appeal, **did not apply to appeals filed in the superior court pursuant to O.C.G.A. § 48-5-311(g).**

## *4918 COVINGTON HWY, CONTINUED*

### ■ **Conclusion:**

- The superior court was permitted to consider valuation methodologies – such as the income approach – which had not been considered before the BOE.
- Taxpayer had not established that the County violated uniformity requirements.

## *4918 COVINGTON HWY, CONTINUED*

The taxpayer sought certiorari to the Georgia Supreme Court, which granted cert on the question of whether 311(e)(9) applied to appeals pursuant to 311(g). The case then settled, and the Georgia Supreme Court vacated the Court of Appeals decision due to mootness.



*LOWNDES CNTY. BD. OF TAX ASSESSORS V.  
LIFESOUTH CMTY. BLOOD CTERS, INC., 373 GA.  
APP. 110 (2024).*

## *LIFESOUTH CMTY. BLOOD CTERS*

### ■ Issue:

- Whether LifeSouth is exempt from ad valorem taxes pursuant to O.C.G.A. § 48-5-41(a)(4).

### ■ Facts:

- LifeSouth operates as a “community blood center” and as a non-profit corporation qualified by the IRS as a tax-exempt entity under 501(c)(3) where it collects blood and blood products from volunteer donors and distributes them to hospitals, who compensate LifeSouth for the products.



## *LIFESOUTH CMTY. BLOOD CTES, CONTINUED*

### ■ **Facts:**

- The Board assessed LifeSouth's property as taxable for 2020 and 2021.
- LifeSouth appealed the assessment to the BOE, which ruled in LifeSouth's favor.
- The Board appealed the BOE's decision to the superior court, which entered summary judgment for LifeSouth, and the Board appealed this decision.

## *LIFESOUTH CMTY. BLOOD CTERS, CONTINUED*

### ■ **Facts:**

- To be an institution of “purely public charity” under OCGA § 48-5-41(a)(4) three conditions must be met,
  - “(1) the institution must be devoted entirely to charitable pursuits;
  - (2) the charitable pursuits must be for the benefit of the public; and
  - (3) the property must be used exclusively for those charitable pursuits.”

## LIFESOUTH CMTY. BLOOD CTERS, CONTINUED

- **Facts:**

- The Board disputed only the second element of this test.
  - The Board relied on *Gwinnett Cnty Bd. of Tax Assessors v Ga. School Bd. Assn*, 211 Ga. App. 437 (1993), a case which held that although schoolchildren may eventually benefit from the services provided by the association, the direct beneficiaries were its paying member school boards.

## LIFESOUTH CMTY. BLOOD CTERS, CONTINUED

### ■ **Conclusion:**

- The Court of Appeals disagreed with the Board.
- *Ga. School Bd. Assn.* was not about the entity to whom the services were provided, but rather the nature of the services themselves.
- In *Ga. School Bd. Assn.*, the services were to benefit the local school boards, but here, LifeSouth's services benefit the patients in the community who receive lifesaving blood regardless of their ability to pay.

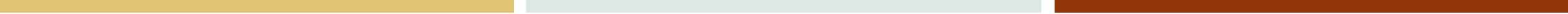
## LIFESOUTH CMTY. BLOOD CTERS, CONTINUED

### ■ Conclusion:

- The Georgia Court of Appeals held this case was more like *Chatham County Board of Tax Assessors v. Southside Communities Fire Protection*, 217 Ga. App. 361 (1995), a case which found that a fire protection organization was exempt from taxation.
- The Georgia Court of Appeals affirmed that LifeSouth was entitled to the exemption pursuant to OCGA § 48-5-41(a)(4).

## *LIFESOUTH CMTY. BLOOD CTES IN SUMMATION*

- Does LifeSouth meet the criteria for exemption from ad valorem taxation for property used exclusively for charitable purposes under OCGA § 48-5-41(a)(4)?
  - Yes, LifeSouth's charitable pursuits benefit the public since the blood collected by LifeSouth is used by hospitals to treat patients, including those unable to pay, which is serving a public interest.



*COLUMBUS BD. OF TAX ASSESSORS V. MEDICAL  
CTR. HOSP. AUTH., 368 GA. APP. 489 (2023),  
CERT DISMISSED JUNE 11, 2024.*

## *MEDICAL CTR. HOSP. AUTH.*

### ■ Issue:

- Whether a leasehold interest possessed by the Medical Center Hospital Authority was exempt from taxation as public property pursuant to O.C.G.A. § 48-5-41(a)(1)(A).

### ■ Facts:

- The Authority entered into a long-term lease with Columbus Regional, a private entity, that indicated the Authorities' construction, ownership, and operation of Spring Harbor, on property owned by Columbus Regional.



## *MEDICAL CTR. HOSP. AUTH., CONTINUED*

- **Facts:**

- Spring Harbor would remain in the Authority's control during the duration of the lease.
- A subsidiary of Columbus Regional would develop, market, and manage the operation of Spring Harbor.
- At the conclusion of the lease, Spring Harbor and all improvements would become the property of Columbus Regional.

## *MEDICAL CTR. HOSP. AUTH., CONTINUED*

### ■ **Facts:**

- The Authority issued bonds to finance the construction, and the court validated them, finding that the project served a public purpose.
- The Board sent the Authority tax bills, and the Authority refused to pay.
- This action ensued as a declaratory judgment action, with both sides filing motions for summary judgment.

## *MEDICAL CTR. HOSP. AUTH., CONTINUED*

### ■ **Case History:**

- The trial court initially found for the Authority, and the Court of Appeals affirmed, finding that the bond validation orders were conclusive on the question of ownership and taxation.
- The Georgia Supreme Court reversed in 2017 finding that the bond validation orders were not conclusive on this issue and remanded to the trial court.

## *MEDICAL CTR. HOSP. AUTH., CONTINUED*

### ■ **Case History:**

- On remand, the trial court again granted summary judgment to the Authority, finding that the Authority's interest in Spring Harbor was exempt public property.
- The Board appealed, arguing that Spring Harbor cannot be considered public property.
  - Its operational and functional structure is such that it was owned and managed by Columbus Regional, a private entity,
  - It will revert to Columbus Regional at the end of the lease, making the ultimate beneficiary a private entity and not the public.

## *MEDICAL CTR. HOSP. AUTH., CONTINUED*

### ■ **Conclusion:**

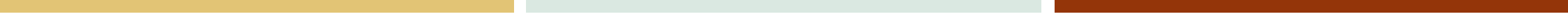
- The Georgia Court of Appeals affirmed the trial court's ruling.
- Spring Harbor is public property exempt from taxation because it is a continuing care residential facility which addresses a “public need of an identifiable class of citizens” as contemplated under the Hospital Authorities Law.
- Thus, the Georgia Court of Appeals found that the property was exempt from taxation.

## *MEDICAL CTR. HOSP. AUTH.*, CONTINUED

- The Georgia Supreme Court initially granted a Petition for Certiorari, but subsequently dismissed that Petition as improvidently granted, and thus **this decision is now final.**

## *MEDICAL CTR. HOSP. AUTH.* IN SUMMATION

- Is the Authority's leasehold interest in Spring Harbor exempt from ad valorem taxation as "public property" under O.C.G.A. § 48-5-41(a)(1)(A)?
  - Yes.
    - The property was used to serve a public purpose by providing continuing care retirement services to the elderly.
    - The Authority maintained control and ownership of the property throughout the lease.
    - The income generated from the property was treated as those of the Authority and used to repay the revenue bonds issued for construction.



*GATEWAY PINES HAHIRA, LP V. LOWNDES CTY.  
BD. OF TAX ASSESSORS, 372 GA. APP. 705(2024),  
CERT GRANTED, MARCH 31, 2025.*



## *GATEWAY PINES*

- Issue: the valuation of a rent-restricted apartment complex.
- Facts:
  - The taxpayer, Gateway Pines, receives certain low-income tax credits (LIHTCs) pursuant to Section 42 of the Internal Revenue Code.
  - Gateway Pines appealed the Board's 2018 tax assessment notice, and the Board made no changes.
  - Gateway Pines appealed its assessment to the superior court, and the Board moved for partial summary judgment on certain issues associated with the valuation of the LIHTC property, which the trial court granted.

## *GATEWAY PINES, CONTINUED*

- The trial court held:
  - (1) excluding the section 42 tax credits from the fair market value would violate uniformity,
  - (2) the sales comparison valuation approach cannot be used unless there is evidence of other Section 42 properties, and the income approach is inapplicable because the credits do not provide actual income to the taxpayer, and
  - (3) tax assessors can use other methods for valuation, including Cost Approach and Unusual Circumstances – both of which can take into account the credits.
- Gateway Pines appealed.

## *GATEWAY PINES, CONTINUED*

- **Conclusion:**

- The trial court did not err by holding that excluding Section 42 tax credits from the fair market value of the property would violate the taxation uniformity provision.
- It would be inconsistent with the statutory definition of fair market value of O.C.G.A. § 48-5-2(3) and would grant preferential treatment for ad valorem taxation purposes.

## GATEWAY PINES, CONTINUED

- **Reasoning:**

- The Georgia Supreme Court, in *Heron Lake II Apartments, LP v. Lowndes County Bd. of Tax Assessors*, 306 Ga. 816 (2019), characterized LIHTCs as a property right that affects the amount a buyer would pay, and a seller would accept, so barring LIHTCs from consideration would nullify the statutory definition of fair market value.

## *GATEWAY PINES, CONTINUED*

- **Conclusion:**

- The trial court did not err by holding that the income approach was inapplicable and could not be used in valuing Section 42 properties.

## *GATEWAY PINES, CONTINUED*

- **Reasoning:**

- The Georgia Supreme Court, in *Heron II*, established that LIHTCs do not generate actual income for the purposes of the statute, so using the income approach would not accurately reflect the property's value.

## *GATEWAY PINES, CONTINUED*

- **Conclusion:**
  - Tax assessors may use alternative methods, such as the cost approach or consideration of unusual circumstances, to determine the fair market value of Section 42 properties.

## *GATEWAY PINES, CONTINUED*

### **Reasoning:**

- OCGA § 48-5-2(3)(B)(vi) requires tax assessors to apply rent restrictions and higher operating costs in determining the fair market value of Section 42 property.
- When rent restrictions are applied, excluding LIHTCs that go with the rent restrictions would decrease the value of the property for tax valuation purposes.
- LIHTCs are a property right that affects the amount a buyer would pay, and a seller would accept.



## *GATEWAY PINES*, CONTINUED

- Taxpayer applied for certiorari, and the Supreme Court granted the writ of certiorari on March 31, 2025, and the case has been assigned to the June 2025 oral argument calendar.

## *GATEWAY PINES* IN SUMMATION

- Excluding Section 42 tax credits from the fair market value of the property would violate the taxation uniformity provision.
- The income approach was inapplicable and could not be used in valuing Section 42 properties.
- Section 42 tax credits should not be excluded when using the cost approach or considering unusual circumstances.



# QUESTIONS?

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