

The House Committee on Ways and Means offers the following substitute to HB 204:

A BILL TO BE ENTITLED
AN ACT

To amend Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding ad valorem taxation of property, so as to provide that property tax bills shall not include any nontax related fees or assessments; to provide for applicability; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to general provisions regarding ad valorem taxation of property, is amended by revising Code Section 48-5-33, which is reserved, as follows:

"48-5-33.

(a) No property tax bill issued by the tax commissioner or other local fiscal authority for the collection and payment of ad valorem taxes on real property shall include any nontax related fees or assessments, including, but not limited to, storm-water service fees or solid waste service fees. Any collection and payment of such nontax related fees or assessments shall be addressed in separate billings from property tax bills; provided, however, that this shall not preclude a tax commissioner or other local fiscal authority from including multiple billings in the same mailing.

(b) For purposes of this Code section, nontax related fees and assessments shall not include any fee, assessment, charge, or cost related to delinquent ad valorem property tax collections, including, but not limited to, any allowed delinquent ad valorem collection costs contained in Title 15 or 48. Any such delinquent tax collection costs may be included in a property tax bill.

(c) If the taxpayer remits only a partial payment to the tax commissioner or other local fiscal authority, such partial payment shall first be applied to the outstanding balance of ad valorem taxes on real property which are due and payable.

27 (d) This Code section shall be applicable to all taxable years beginning on or after January
28 1, 2018. Reserved."

29 **SECTION 2.**

30 All laws and parts of laws in conflict with this Act are repealed.