

House Bill 204

By: Representatives Harrell of the 106th, Powell of the 171st, England of the 116th, Knight of the 130th, Houston of the 170th, and others

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) 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.

(c) This Code section shall be applicable to all taxable years beginning on or after January 1, 2017. Reserved."

SECTION 2.

All laws and parts of laws in conflict with this Act are repealed.