

Local Property Tax - Natural Disaster

OVERVIEW

During the 2022 Session of the General Assembly, HR 594 placed the following question onto the November Ballot:

Shall the Constitution of Georgia be amended so as to provide that the governing authority of each county, municipality, and consolidated government and the board of education of each independent and county school system in this state shall be authorized to grant temporary tax relief to properties within its jurisdiction which are severely damaged or destroyed as a result of a disaster and located within a nationally declared disaster area?

The measure passed with a 53% approval. Thus, Section 1, Paragraph III of the Georgia Constitution was amended by adding the following subsection:

(h) The governing authority of each county, municipality, and consolidated government and the board of education of each independent and county school system in this state shall be authorized to grant temporary tax relief to properties within its jurisdiction which are severely damaged or destroyed as a result of a disaster and which are located within a nationally declared disaster area. The General Assembly shall provide by general law for the eligibility, procedures for obtaining, and all other matters regarding such temporary tax relief.

The following year, HB 311 provided the structural language for local governments to implement temporary property tax relief in areas deemed a Natural Disaster under the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act [42 U.S.C. Sections 5121-5207].

Implementation by Local Government

1. The area must be in an area declared a Natural Disaster under the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act [42 U.S.C. Sections 5121-5207].
2. The Local Emergency Management Director provides a written damage report to the Tax Commissioner.
3. The Tax Commissioner, using the damage report will determine the proper parcel numbers and provide aggregated data of all eligible tax parcels to the governing authority.
4. Following receipt of the damage report, a governing body may adopt a resolution consenting to provide temporary tax relief to eligible tax parcels for the taxable year in which the disaster occurred. The relief may be done as either a reduction in millage rate, or as a flat dollar amount.
 - a. Reductions in the millage rate
 - i. A single rate reduction amount applied equally among all eligible tax parcels or, if eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels; or

- ii. Two rate reduction amounts with one applied equally among all eligible destroyed tax parcels and the other applied equally among all eligible damaged tax.
 - b. Flat dollar amount
 - i. Credited equally for all eligible tax parcels or, if eligible damaged tax parcels are excluded, among all eligible destroyed tax parcels; or
 - ii. Two flat dollar amounts with one applied equally among all eligible destroyed tax parcels and the other applied equally among all eligible damaged tax parcels.
- 5. The owner/taxpayer is not required to separately apply for, or request tax relief, but may appeal when they feel their parcel has been overlooked.