



DEPARTMENT OF AUDITS AND ACCOUNTS

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March 13, 2017

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C Capitol
Atlanta, Georgia 30334

SUBJECT: Fiscal Note
House Bill 204 (LC 33 6882S)

Dear Chairman Hufstetler:

The bill would prohibit local fiscal authorities from including nontax fees or assessments on a real property ad valorem tax bill. The nontax fees or assessments would have to be billed separately but could be included in the same mailing. Any partial payments received must first be applied to the outstanding balance of ad valorem taxes. The bill would be applicable to tax years beginning on or after January 1, 2017.

The bill would have no fiscal impact on the state. The local taxes and fees owed would also be unchanged. Georgia State University's Fiscal Research Center noted that no data is available to determine the amount of nontax billings or the amount that may be disputed or potentially more difficult to collect. As a result, it was unable to estimate any local fiscal impacts.

Sincerely,

Greg S. Griffin
State Auditor

Teresa A. MacCartney, Director
Office of Planning and Budget

GSG/TAM/mt