

REASONABLE NOTICE TO GO ON PROPERTY
2009 HOUSE BILL 304

The Governor approved House Bill 304 on May 4, 2009, and it is 2009 Act Number 123. By its terms, House Bill 304 was effective upon its approval by the Governor.

House Bill 304 amends O.C.G.A. § 48-5-264.1 so as to provide:

1. That the county chief appraiser, members of the appraisal staff, authorized agents of the tax assessors and the tax assessors must carry identification which is "...sufficiently prominent to permit the occupant to readily ascertain that such person is such representative."
2. It also provides that "[S]uch representative shall not enter upon the [outside of] property unless reasonable notice has been provided to the owner and to the occupant of the property regarding the purpose for which such person is entering upon such property."
3. Additionally, it provides that the "county tax commissioner shall include a statement with the ad valorem tax bill of each taxpayer notifying the taxpayer of the right to file an ad valorem property tax return."
4. Finally, it provides that a "notification of the right of taxpayers to file ad valorem property tax returns shall also be maintained by the tax commissioner on the official website of the county."

Taxpayers often ask if the tax assessors and appraisers can enter the inside or the outside of their property. Many taxpayers are concerned that the assessors and appraisers will be overly impressed by the "stuff" inside their property and thus increase the valuation of their property. I have never observed such happening.