



## **New Optional Local Government Property Tax Relief for Disaster Areas**

Considering damage caused by Hurricane Helene, county governments are examining all options to assist their citizens. This storm was the first significant natural disaster since the passage of [House Bill 311 \(2023\)](#), which authorizes local governments to provide property tax relief to property destroyed or significantly damaged in federally declared disaster areas. President Biden made a disaster declaration for many Georgia counties which may be found [here](#); additional counties may be included later. County emergency management directors determine the list of qualified properties. County tax commissioners determine the tax digest value of affected properties. Based upon this information, county governing authorities may determine the amount of tax relief to provide to these properties, if any. County governing authorities are encouraged to communicate with their city and school officials.

### **County Emergency Management Directors**

County emergency management directors establish rules for this Code section, which may use the *Federal Emergency Management Agency Preliminary Damage Assessment Guide*. These rules describe which buildings qualify as sustaining major damage or being destroyed. County emergency management directors are responsible for traveling the disaster area and determining which buildings have sustained major damage or destruction. They consolidate this information into a single report containing the physical address and damage status of each building, which they provide to the tax commissioner.

### **County Tax Commissioners**

County tax commissioners use the consolidated damage report received from the emergency management director to identify corresponding tax parcel numbers and values of affected properties. The tax commissioner creates an aggregate report and shares it with the county governing authority.

### **County Governing Authorities**

County governing authorities are authorized, but not required, to adopt a resolution providing temporary tax relief to majorly damaged or destroyed properties for the 2024 taxable year. The county governing authority independently decides whether to grant this relief; it is not bound to provide relief if the cities and/or schools do. However, county governing authorities are again encouraged to communicate with their city and school officials. Should the county governing authority choose to grant relief, it must pass a resolution stating the total dollar amount of property tax relief and the method by which the relief shall be applied: either a reduction in the millage rate or a credit of a flat dollar amount. Destroyed properties and properties with major damage may receive different values of relief; the property tax relief must be applied uniformly to all properties in that category (e.g. properties with major damage or destroyed properties). The relief applies automatically without application by the taxpayer, who receives either a refund or property tax credit based on the timing of the property tax cycle, which will be paid by the local governing authority granting the relief. Given the time of year and the property tax cycle, relief granted for properties affected by Hurricane Helene will take the form of a property tax refund in almost all cases. **Please be aware this property tax relief is ineligible for Federal Emergency Management Agency (FEMA) reimbursement.**

**Appeals**

If a property owner believes their property was overlooked or misclassified, the property owner may appeal in writing to the county emergency management director, who makes an on-site determination. If the local emergency management director agrees with the property owner, an amendment to the consolidated damage report is filed by the director with the tax commissioner, who updates the aggregate report shared with local governing authorities. The decision of the local emergency management director is final.

**Model Resolution**

ACCG has published a model resolution on our website, which may be found [here](#).

**Staff Contact**

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