

**From:** [Chris Rouse](#)  
**To:** [Neal Groover](#)  
**Cc:** [Jennifer Keyes](#)  
**Subject:** 2025 changes to sec. 299(c) freeze  
**Date:** Monday, June 17, 2024 4:19:17 PM

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Caution: External Message

Neal and Jennifer,

I wanted to follow up on your questions about how to implement the changes to the tax freeze provision. As you told me, O.C.G.A. §48-5-299(c) was recently amended, effective January 1, 2025. Regarding when and how to get the two-year freeze, the old language stated in part:

When the value of real property is reduced or is unchanged from the value on the initial annual notice of assessment or a corrected annual notice of assessment issued by the board of tax assessors and such valuation has been established as the result of an appeal decision rendered by the board of equalization, hearing officer, arbitrator, or superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so established by appeal decision or agreement may not be increased by the board of tax assessors during the next two successive years, unless otherwise agreed in writing by both parties...

The amendment took out the bit about “unchanged,” and then added in the word “reduced” a second time, really emphasizing that the value has to be reduced. However, the Legislature left in the language allowing the Board of Tax Assessors and the Taxpayer to stipulate to a new valuation. Thus, any Taxpayer able to convince the Board that a reduction of even a small amount from the assessed value is proper and will maintain Uniformity, and to obtain a stipulated written agreement to that effect, will be entitled to a two-year freeze at that reduced value, no matter how slight the reduction. It will not first require a BOE hearing.

In short, where you deem it appropriate you can enter into written stipulations reducing the valuation by a dollar and stipulating that the section 299(c) two-year freeze applies.

Best,

-Chris

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