

House Bill 1278

By: Representatives Mueller of the 152nd, Day of the 153rd and Stephens of the 150th

A BILL TO BE ENTITLED
AN ACT

1 To amend Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia
2 Annotated, relating to county boards of tax assessors, so as to change provisions relating to
3 removal of members of such boards; to broaden the grounds for removal so that a member
4 of the board of tax assessors may be removed by the county governing authority for any due
5 cause shown; to provide for notice and an opportunity for hearing; to eliminate the
6 requirement for a hearing before the judge of superior court for certain removals; to provide
7 that removal by the county governing authority shall be a supplemental alternative to
8 removal upon petition; to change provisions relating to performance reviews of boards of tax
9 assessors; to correct a reference; to provide for related matters; to repeal conflicting laws; and
10 for other purposes.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

12 style="text-align:center">**SECTION 1.**

13 Part 2 of Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
14 relating to county boards of tax assessors, is amended by striking Code Section 48-5-295,
15 relating to removal of members, and Code Section 48-5-295.1, relating to performance
16 review boards, and inserting in their place new Code sections to read as follows:

17 "48-5-295.

18 (a) Each member of the county board of tax assessors appointed to such office on and after
19 July 1, 1996, shall be appointed by the county governing authority for a term of not less
20 than three nor more than six years and until a successor is duly appointed and qualified. A
21 county governing authority shall, by resolution, within the range provided by this
22 subsection, select the length of terms of office for members of its county board of tax
23 assessors. Following the adoption of such resolution, all new appointments and
24 reappointments to the county board of tax assessors shall be for the term lengths specified
25 in the resolution; however, such resolution shall not have the effect of shortening or
26 extending the terms of office of current members of the board of assessors whose terms

1 have not yet expired. The county governing authority shall not be authorized to again
 2 change the term length until the expiration of the term of office of the first appointment or
 3 reappointment following the resolution that last changed such terms of office. If the
 4 resolution changing the terms of office of members of the board of tax assessors would
 5 result in a voting majority of the board of tax assessors having their terms expire in the
 6 same calendar year, the county governing authority shall provide in the resolution for
 7 staggered initial appointments or reappointments of a duration of not less than three nor
 8 more than six years that will prevent such an occurrence. Any member of the county board
 9 of tax assessors shall be eligible for reappointment after review of his or her service on the
 10 board by the appointing authority. In case of a vacancy on the board at any time, whether
 11 caused by death, resignation, removal, or otherwise, the vacancy shall be filled by
 12 appointment of the county governing authority. Any person appointed to fill a vacancy
 13 shall be appointed only to serve for the remainder of the unexpired term of office and shall
 14 possess the same qualifications required under this part for regular appointment to a full
 15 term of office.

16 (b) A member of the county board of tax assessors may be removed by the county
 17 governing authority ~~only for due cause shown for the failure to perform the duties or~~
 18 ~~requirements or meet the qualifications imposed upon such member by law including, but~~
 19 ~~not limited to, the duties, requirements, and qualifications specified pursuant to Code~~
 20 ~~Section 48-5-295.1 and subsection (e) of Code Section 48-5-262. No member of the board~~
 21 ~~who is also employed by the county as a staff appraiser under Code Section 48-5-262 may~~
 22 ~~be removed by the county governing authority during such member's term of appointment~~
 23 ~~until the member has been afforded an opportunity for a hearing before the judge of the~~
 24 ~~superior court of the county for recommendations by the judge of the superior court to the~~
 25 ~~county governing authority regarding such removal~~ after notice and opportunity for hearing
 26 before the county governing authority or its designee.

27 (c) The provisions of subsection (b) of this Code section shall be a supplemental alternative
 28 to proceedings for removal under Code Section 48-5-296; and the existence of one remedy
 29 shall not bar the other.

30 48-5-295.1

31 (a) The county governing authority may, upon adoption of a resolution, request that a
 32 performance review of the county board of tax assessors be conducted. Such resolution
 33 shall be transmitted to the commissioner who shall appoint an independent performance
 34 review board within 30 days after receiving such resolution. The commissioner shall
 35 appoint three competent persons to serve as members of the performance review board, one

1 of whom shall be an employee of the department and two of whom shall be assessors who
2 are not members of the board under review.

3 (b) It shall be the duty of a performance review board to make a thorough and complete
4 investigation of the county board of tax assessors with respect to all actions of the county
5 board of tax assessors and appraisal staff regarding the technical competency of appraisal
6 techniques and compliance with state law and regulations. The performance review board
7 shall issue a written report of its findings which shall include such evaluations, judgments,
8 and recommendations as it deems appropriate. The county governing authority shall
9 reimburse the members of the performance review board for reasonable expenses incurred
10 in the performance of their duties, including mileage, meals, lodging, and costs of
11 materials.

12 (c) The findings of the report of the review board under subsection (b) of this Code section
13 or of any audit performed by the Department of Revenue at the request of the Governor
14 may be grounds for removal of one or more members of the county board of tax assessors
15 pursuant to subsection (b) of Code Section 48-5-295.

16 (d) The ~~commission~~ commissioner shall promulgate such rules and regulations as may be
17 necessary for the administration of this Code section."

18 **SECTION 2.**

19 All laws and parts of laws in conflict with this Act are repealed.