

House Bill 1278 (FLOOR SUBSTITUTE)

By: Representatives Holland of the 157th, Walker of the 141st and Mueller of the 152nd

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 provide that no member of the
3 county board of tax assessors whose removal is attempted based on failure to perform the
4 duties or requirements or meet the qualifications imposed by law on such member may be
5 removed without a hearing before a judge of the superior court; to provide for a definition
6 of a term; to provide that removal by the county governing authority shall be a supplemental
7 alternative to removal upon petition; to change provisions relating to performance reviews
8 of boards of tax assessors; to correct a reference; to provide for related matters; to repeal
9 conflicting laws; and for other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

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

16 "48-5-295.

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

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

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

26 (c) As used in subsection (b) of this Code section, the term 'failure to perform the duties'
 27 shall include a finding by the county governing authority that the member of the county
 28 board of tax assessors has shown a pattern of decisions in his or her capacity as such
 29 member that have provided substantially incorrect assessments or substantially inconsistent
 30 tax assessments between similar properties.

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

34 48-5-295.1

35 (a) The county governing authority may, upon adoption of a resolution, request that a
 36 performance review of the county board of tax assessors be conducted. Such resolution

1 shall be transmitted to the commissioner who shall appoint an independent performance
2 review board within 30 days after receiving such resolution. The commissioner shall
3 appoint three competent persons to serve as members of the performance review board, one
4 of whom shall be an employee of the department and two of whom shall be assessors who
5 are not members of the board under review.

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

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

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

21 **SECTION 2.**

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