

House Bill 431

By: Representative Bordeaux of the 151<sup>st</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to  
2 county boards of equalization and review and appeal of ad valorem tax assessments, so as  
3 to revise and change certain provisions regarding appeals to superior court; to repeal  
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to county boards  
8 of equalization and review and appeal of ad valorem tax assessments, is amended by striking  
9 paragraph (3) of subsection (g) and inserting in its place a new paragraph (3) to read as  
10 follows:

11 "(3) The appeal shall constitute a de novo action. The board of tax assessors shall have  
12 the burden of proving their opinions of value and the validity of their proposed  
13 assessment by a preponderance of evidence. Upon a failure of the board of tax assessors  
14 to meet such burden of proof, the court may, upon motion or sua sponte, authorize the  
15 finding that the value asserted by the taxpayer is:

16 (A) Reasonable and find in favor of the taxpayer; or

17 (B) Unreasonable ~~unreasonable~~ and ~~authorize the~~ substitute its own determination of  
18 the final value of the property."

19 **SECTION 2.**

20 All laws and parts of laws in conflict with this Act are repealed.