

House Bill 456

By: Representatives Day of the 153rd, Stephens of the 150th, Mueller of the 152nd, Stancil of the 16th and Barnard of the 154th

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 creation of county boards of equalization and review and appeal of ad valorem tax
3 assessments, so as to change certain provisions regarding qualifications of members of
4 county boards of equalization; to provide an effective date; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of
9 county boards of equalization and review and appeal of ad valorem tax assessments, is
10 amended by striking paragraph (1) of subsection (b) and inserting in its place a new
11 paragraph (1) to read as follows:

12 "(1) Each person who is, in the judgment of the appointing grand jury, qualified and
13 competent to serve as a grand juror, who is the owner of real property, and who is at least
14 a high school graduate shall be qualified, competent, and compellable to serve as a
15 member or alternate member of the county board of equalization. No member of the
16 governing authority of a county, municipality, or consolidated government; member of
17 a county or independent board of education; member of the county board of tax
18 assessors; ~~an~~ employee of the county board of tax assessors; ~~an~~ or county tax appraiser shall
19 be competent to serve as a member or alternate member of the county board of
20 equalization."

21 **SECTION 2.**

22 This Act shall become effective upon its approval by the Governor or upon its becoming law
23 without such approval.

1 **SECTION 3.**

2 All laws and parts of laws in conflict with this Act are repealed.