

House Bill 1540

By: Representative Ashe of the 42nd, Post 2

A BILL TO BE ENTITLED
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad
2 valorem taxation of property, so as to change certain provisions regarding the time for
3 making ad valorem property tax returns; to change certain provisions regarding publication
4 by levying or recommending authorities of ad valorem tax rates; to repeal certain provisions
5 regarding publication of county ad valorem tax rates; to revise comprehensively certain
6 provisions regarding computation of roll-back rates and advertisement of property tax
7 increases; to require proposal and adoption of the roll-back rate; to provide for procedures
8 and conditions; to provide for an exception; to change certain provisions regarding
9 ascertainment of taxable property and changing real property values established by appeal;
10 to change certain provisions regarding the manner and method of appealing property tax
11 assessments; to provide for effective dates; to repeal conflicting laws; and for other purposes.

12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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

14 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
15 taxation of property, is amended by striking Code Section 48-5-18, relating to the time for
16 making ad valorem property tax returns, and inserting in its place a new Code Section
17 48-5-18 to read as follows:

18 "48-5-18.

19 (a) ~~Except as otherwise provided in this Code section, each~~ Each tax commissioner and
20 tax receiver shall open ~~his~~ such tax commissioner's or tax receiver's books for the return
21 of taxes on January 1 and shall close ~~his~~ such tax commissioner's or tax receiver's books
22 on ~~April~~ March 1 of each year.

23 (b) ~~Reserved.~~

24 (c) ~~Reserved.~~

25 (d) ~~Reserved.~~

26 (e) ~~Reserved.~~

- 1 ~~(f) Reserved.~~
- 2 ~~(g) Reserved.~~
- 3 ~~(h) In all counties having a population of not less than 100,000 nor more than 103,000~~
 4 ~~according to the United States decennial census of 2000 or any future such census, the~~
 5 ~~officer authorized to receive tax returns shall open his books for the return of taxes on~~
 6 ~~January 1 and shall close them on March 1 of each year.~~
- 7 ~~(i) In all counties having therein the greater part of a city having a population of more than~~
 8 ~~350,000 according to the United States decennial census of 1970 or any future such census,~~
 9 ~~the officers authorized to receive tax returns for all such cities and counties shall open their~~
 10 ~~books for the return of taxes on January 2 of each year and shall close them on March 1 of~~
 11 ~~each year.~~
- 12 ~~(j) Reserved.~~
- 13 ~~(k) Unless a different date is provided therefor under subsections (b) through (j) of this~~
 14 ~~Code section, in each county or municipality providing for the collection and payment of~~
 15 ~~ad valorem taxes in installments pursuant to Code Section 48-5-23 or any other law, the~~
 16 ~~person authorized to receive tax returns shall open his books for the return of taxes on~~
 17 ~~January 1 and close them no sooner than March 1 and no later than April 1 of each year.~~
 18 ~~Unless the governing authority of a county or municipality subject to this subsection~~
 19 ~~establishes by the last day of February of any year a date for closing books in that year for~~
 20 ~~the return of taxes in that county or municipality, which date is authorized by this~~
 21 ~~subsection, the date for closing such books in that year shall be the date such books were~~
 22 ~~required to be closed in the immediately preceding year."~~

23 **SECTION 2.**

24 Said chapter is further amended by striking Code Section 48-5-32, relating to publication of
 25 county ad valorem tax rates, and inserting in its place a new Code Section 48-5-32 to read
 26 as follows:

27 "48-5-32.

28 ~~(a) As used in this Code section, the term:~~

29 ~~(1) 'Levying authority' means a county, a municipality, or a consolidated city-county~~
 30 ~~governing authority or other governing authority of a political subdivision of this state~~
 31 ~~that exercises the power to levy ad valorem taxes to carry out the governing authority's~~
 32 ~~purposes.~~

33 ~~(2) 'Recommending authority' means a county, independent, or area school board of~~
 34 ~~education that exercises the power to cause the levying authority to levy ad valorem taxes~~
 35 ~~to carry out the board's purposes.~~

1 ~~(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific~~
2 ~~levying authority or the recommended levy of a specific recommending authority.~~

3 ~~(b) Each levying authority and each recommending authority shall cause a report to be~~
4 ~~published in a newspaper of general circulation throughout the county:~~

5 ~~(1) At least two weeks prior to the certification of any recommending authority to the~~
6 ~~levying authority of such recommending authority's recommended school tax for the~~
7 ~~support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I~~
8 ~~of the Constitution; and~~

9 ~~(2) At least two weeks prior to the establishment by each levying authority of the millage~~
10 ~~rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes~~
11 ~~other than educational purposes for the current calendar year.~~

12 ~~Such reports shall be in a prominent location in such newspaper and shall not be included~~
13 ~~with legal advertisements. The size and location of the advertisements shall not be grounds~~
14 ~~for contesting the validity of the levy.~~

15 ~~(c) The reports required under subsection (b) of this Code section shall contain the~~
16 ~~following:~~

17 ~~(1) For levying authorities, the assessed taxable value of all property, by class and in~~
18 ~~total, which is within the levying authority's taxing jurisdiction and the proposed millage~~
19 ~~rate for the levying authority's purposes for the current calendar year and such assessed~~
20 ~~taxable values and the millage rates for each of the immediately preceding five calendar~~
21 ~~years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the~~
22 ~~levying authority's purposes for the current calendar year and the total dollar amount of~~
23 ~~ad valorem taxes levied for the levying authority's purposes for each of the immediately~~
24 ~~preceding five calendar years. The information required for each year specified in this~~
25 ~~paragraph shall also indicate the percentage increase and total dollar increase with respect~~
26 ~~to the immediately preceding calendar year. In the event the rate levied in the~~
27 ~~unincorporated area is different from the rate levied in the incorporated area, the report~~
28 ~~shall also indicate all required information with respect to the incorporated area,~~
29 ~~unincorporated area, and a combination of incorporated and unincorporated areas;~~

30 ~~(2) For recommending authorities, the assessed taxable value of all property, by class and~~
31 ~~in total, which is within the recommending authority's taxing jurisdiction and the~~
32 ~~proposed millage rate for the recommending authority's purposes for the current calendar~~
33 ~~year and such assessed taxable values and the millage rates for each of the immediately~~
34 ~~preceding five calendar years, as well as the proposed total dollar amount of ad valorem~~
35 ~~taxes to be recommended for the recommending authority's purposes for the current~~
36 ~~calendar year and the total dollar amount of ad valorem taxes levied for the~~
37 ~~recommending authority's purposes for each of the immediately preceding five calendar~~

1 ~~years. The information required for each year specified in this paragraph shall also~~
 2 ~~indicate the percentage increase and total dollar increase with respect to the immediately~~
 3 ~~preceding calendar year, and~~

4 ~~(3) The date, time, and place where the levying or recommending authority will be~~
 5 ~~setting its millage rate for such authority's purposes.~~

6 ~~(d) The commissioner shall not accept for review the digest of any county which does not~~
 7 ~~submit simultaneously a copy of such published reports for the county governing authority~~
 8 ~~and the county board of education with such digest. In the event a digest is not accepted for~~
 9 ~~review by the commissioner pursuant to this subsection, it shall be accepted for review~~
 10 ~~upon satisfactory submission by such county of a copy of such published reports. The~~
 11 ~~levies of each of the levying authorities other than the county governing authority shall be~~
 12 ~~invalid and unenforceable until such time as the provisions of this Code section have been~~
 13 ~~met Reserved.~~"

14 SECTION 3.

15 Said chapter is further amended by striking Code Section 48-5-32.1, relating to computation
 16 of roll-back rates and advertisement of property tax increases, and inserting in its place a new
 17 Code Section 48-5-32.1 to read as follows:

18 "48-5-32.1.

19 (a) As used in this Code section, the term:

20 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of
 21 ~~real~~ all property.

22 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
 23 digest certified by the tax commissioner or tax receiver of a taxing jurisdiction to the
 24 department and authorized by the commissioner for the collection of taxes, or, in the case
 25 where the governing authority of a county whose digest has not been approved by the
 26 commissioner has petitioned the superior court of the county for an order authorizing the
 27 immediate and temporary collection of taxes, the temporary digest so authorized.

28 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
 29 governing authority or other governing authority of a political subdivision of this state
 30 that exercises the power to levy ad valorem taxes to carry out the governing authority's
 31 purposes.

32 (4) 'Mill' means one one-thousandth of a United States dollar.

33 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
 34 governing authority for purposes of financing, in whole or in part, the taxing
 35 jurisdiction's expenses for ~~their~~ its fiscal year.

1 (6) 'Millage equivalent' means the number of mills which would result when the total net
 2 assessed value added by reassessments is divided by the certified tax digest and the result
 3 is multiplied by the previous year's millage rate.

4 ~~(7)~~(6) 'Net assessed value' means the taxable assessed value of property after all
 5 exemptions.

6 ~~(8)~~(7) 'Recommending authority' means a county, independent, or area school board of
 7 education that exercises the power to cause the levying authority to levy ad valorem taxes
 8 to carry out the purposes of such board of education.

9 ~~(9)~~(8) 'Roll-back rate' means the previous year's millage rate minus the millage
 10 equivalent of the total net assessed value added by reassessments; provided, however, that
 11 if the taxing jurisdiction has created a redevelopment area under the provisions of
 12 Chapter 44 of Title 36 and the roll-back rate that would otherwise result is lower than the
 13 minimum millage permissible under such chapter, the roll-back rate shall mean such
 14 minimum millage applied to the current year's certified tax digest that would yield the
 15 same amount of ad valorem tax revenues levied for the immediately preceding taxable
 16 year multiplied by the Consumer Price Index for the prior year plus the amount of ad
 17 valorem tax revenues generated from new taxable tangible properties for the current
 18 taxable year. The millage rate necessary for the repayment of general obligation bonded
 19 indebtedness or any other levy in which the levying authority has no discretion to adjust
 20 the rate shall not be included in the roll-back rate.

21 ~~(10)~~(9) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
 22 levying authority or the recommended levy of a specific recommending authority.

23 ~~(11)~~ 'Total net assessed value added by reassessments' means the total net assessed value
 24 added to the certified tax digest as a result of revaluation of existing real property that has
 25 not been improved since the previous tax digest year.

26 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
 27 certify to the recommending authority and levying authority of each taxing jurisdiction the
 28 total net assessed value added by reassessments contained in the certified tax digest for that
 29 tax digest year of the taxing jurisdiction.

30 ~~(c)~~(b)(1) ~~Whenever~~ Except as otherwise authorized in this Code section, the millage rate
 31 proposed by a recommending authority or and the millage rate adopted by a levying
 32 authority shall propose to adopt a millage rate which does not exceed the roll-back rate;
 33 it shall adopt that millage rate at an advertised public meeting and at a time and place
 34 which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the
 35 procedures specified under Code Section 48-5-32.

36 (2) In those instances in which the recommending authority or levying authority
 37 proposes to establish any millage rate which would require increases beyond exceeds the

1 roll-back rate, the recommending authority or levying authority shall advertise its intent
 2 to do so and shall conduct at least ~~three~~ two public hearings thereon, at least one of which
 3 shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business
 4 weekday. The recommending authority or levying authority shall place an advertisement
 5 in a newspaper of general circulation serving the residents of the unit of local
 6 government, which shall read as follows:

7 NOTICE OF PROPERTY TAX INCREASE

8 The (name of recommending authority or levying authority) has ~~tentatively adopted~~
 9 proposed a millage rate which ~~will require an increase in~~ increases property taxes by
 10 (percentage increase over roll-back rate) percent.

11 All concerned citizens are invited to the public hearing on this tax increase to be held
 12 at (place of meeting) on (date and time).'

13 Simultaneously with this notice the recommending authority or levying authority shall
 14 provide a press release to the local media.

15 (3) The advertisement shall appear at least one week prior to each hearing and shall be
 16 prominently displayed and shall not be placed in that section of the newspaper where
 17 legal notices appear.

18 ~~(4) No recommending authority shall recommend and no levying authority shall levy a~~
 19 ~~millage rate in excess of the proposed millage rate as established pursuant to paragraph~~
 20 ~~(2) of this subsection without beginning anew the procedures and hearings required by~~
 21 ~~this Code section and those required by Code Section 48-5-32.~~

22 ~~(5)~~(4) Any notice or hearing required under this Code section may be combined with any
 23 notice or hearing required under Article 1 of Chapter 81 of Title 36 ~~or Code Section~~
 24 ~~48-5-32.~~

25 ~~(d)~~(c) Nothing contained in this Code section shall serve to extend or authorize any
 26 millage rate in excess of the maximum millage rate permitted by law or to prevent the
 27 reduction of the millage rate.

28 ~~(e)~~(d) The commissioner shall not accept for review the digest of any county which does
 29 not submit simultaneously with such digest evidence of compliance with this Code section
 30 by the levying authorities and recommending authorities with the exception of municipal
 31 governing authorities. In the event a digest is not accepted for review by the commissioner
 32 pursuant to this subsection, it shall be accepted for review upon satisfactory submission by
 33 such authorities of such evidence. The levies of each of the levying authorities other than
 34 the county governing authority shall be invalid and unenforceable until such time as the
 35 provisions of this Code section have been met.

36 ~~(f)~~(e) The commissioner shall promulgate such rules and regulations as may be necessary
 37 for the administration of this Code section."

1 returned by the taxpayer at a different value during the next two successive years, may not
 2 be changed by the board of tax assessors during such two years for the sole purpose of
 3 changing the valuation established or decision rendered in an such appeal ~~to the board of~~
 4 ~~equalization or superior court~~. In such cases, before changing such value or decision, the
 5 board of assessors shall first conduct an investigation into factors currently affecting the
 6 fair market value. The investigation necessary shall include, but not be limited to, a visual
 7 on-site inspection of the property to ascertain if there have been any additions, deletions,
 8 or improvements to such property or the occurrence of other factors that might affect the
 9 current fair market value and a review to determine if there are any errors in the description
 10 and characterization of such property in the files and records of the board of tax assessors."

11 **SECTION 6.**

12 Said chapter is further amended by striking subsections (e) and (f) of Code Section 48-5-311,
 13 relating to the manner and method of appealing property tax assessments, and inserting in
 14 their place new subsections (e), (e.1), and (f) to read as follows:

15 "(e) *Appeal.*

16 (1)(A) Any resident or nonresident taxpayer may appeal from an assessment by the
 17 county board of tax assessors to the county board of equalization or to an arbitrator or
 18 arbitrators as to matters of taxability, uniformity of assessment, and value, and, for
 19 residents, as to denials of homestead exemptions.

20 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any
 21 resident or nonresident taxpayer having property that is located within a municipality,
 22 the boundaries of which municipality extend into more than one county, may also
 23 appeal from an assessment on such property by the county board of tax assessors to the
 24 county board of equalization or to an arbitrator or arbitrators as to matters of uniformity
 25 of assessment of their property with other properties located within such municipality,
 26 and any uniformity adjustments to the assessment that may result from such appeal
 27 shall only apply for municipal ad valorem tax purposes.

28 (C) Appeals to the county board of equalization shall be conducted in the manner
 29 provided in paragraph (2) of this subsection. Appeals to an arbitrator or arbitrators shall
 30 be conducted in the manner specified in subsection (f) of this Code section. Such appeal
 31 proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M. on a
 32 business day. Following the notification of the taxpayer of the date and time of their
 33 scheduled hearing, the taxpayer shall be authorized to exercise a one-time option of
 34 changing the date and time of the taxpayer's scheduled hearing to a day and time
 35 acceptable to the taxpayer.

1 (2)(A) An appeal shall be effected by mailing to or filing with the county board of tax
 2 assessors a notice of appeal within ~~45~~ 30 days from the date of mailing the notice
 3 pursuant to Code Section 48-5-306 ~~except that for counties or municipal corporations~~
 4 ~~providing for the collection and payment of ad valorem taxes in installments the time~~
 5 ~~for filing the notice of appeal shall be 30 days.~~ A written objection to an assessment
 6 of real property received by a county board of tax assessors stating the location of the
 7 real property and the identification number, if any, contained in the tax notice shall be
 8 deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of
 9 this subsection. Any such notice of appeal which is mailed pursuant to this
 10 subparagraph shall be deemed to be filed as of the date of the United States Postal
 11 Service postmark on such notice of appeal. A written objection to an assessment of
 12 personal property received by a county board of tax assessors giving the account
 13 number, if any, contained in the tax notice and stating that the objection is to an
 14 assessment of personal property shall be deemed a notice of appeal by the taxpayer
 15 under the grounds listed in paragraph (1) of this subsection. The county board of tax
 16 assessors shall review the valuation or denial in question and, if any changes or
 17 corrections are made in the valuation or decision in question, the board shall send a
 18 notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306.
 19 Such notice shall also explain the taxpayer's right to appeal to the county board of
 20 equalization as provided in subparagraph (C) of this paragraph if the taxpayer is
 21 dissatisfied with the changes or corrections made by the county board of tax assessors.

22 (B) If no changes or corrections are made in the valuation or decision, the county board
 23 of tax assessors shall send written notice thereof to the taxpayer and to the county board
 24 of equalization which notice shall also constitute the taxpayer's appeal to the county
 25 board of equalization without the necessity of the taxpayer's filing any additional notice
 26 of appeal to the county board of tax assessors or to the county board of equalization.
 27 The county board of tax assessors shall also send or deliver all necessary papers to the
 28 county board of equalization.

29 (C) ~~If changes or corrections are made by the~~ The county board of tax assessors, ~~the~~
 30 ~~board~~ shall notify the taxpayer in writing ~~of such changes~~ either that no changes or
 31 corrections have been made or that changes or corrections have been made. If the
 32 taxpayer is dissatisfied with ~~such changes or corrections~~ the decision of the county
 33 board of tax assessors, the taxpayer shall, within 21 days of the date of mailing of the
 34 no change or change notice, institute an appeal to the county board of equalization by
 35 mailing to or filing with the county board of tax assessors a written notice of appeal.
 36 Any such notice of appeal which is mailed pursuant to this subparagraph shall be
 37 deemed to be filed as of the date of the United States Postal Service postmark on such

1 notice of appeal. The county board of tax assessors shall send or deliver the notice of
2 appeal and all necessary papers to the county board of equalization.

3 (D) The written notice to the taxpayer required by this paragraph shall contain a
4 statement of the grounds for rejection of any position the taxpayer has asserted with
5 regard to the valuation of the property. No addition to or amendment of such grounds
6 as to such position shall be permitted before the county board of equalization or in any
7 arbitration proceedings.

8 (3) In any year in which no county-wide revaluation is implemented, the county board
9 of tax assessors shall make its determination and notify the taxpayer within 180 days after
10 receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to
11 respond to the taxpayer within such 180 day period during such year, the appeal shall be
12 automatically referred to the county board of equalization. This paragraph shall not apply
13 to any county whose digest for the current year cannot be approved by the commissioner
14 pursuant to subsection (a) of Code Section 48-5-304.

15 (4) The determination by the county board of tax assessors of questions of factual
16 characteristics of the property under appeal, as opposed to questions of value, shall be
17 prima-facie correct in any appeal to the county board of equalization. However, the board
18 of tax assessors shall have the burden of proving ~~their opinions~~ its opinion of value and
19 the validity of ~~their~~ its proposed assessment by a preponderance of evidence.

20 (5)(A) The county board of equalization shall determine all questions presented to it
21 on the basis of the best information available to the board.

22 (B) The commissioner, by regulation, may adopt uniform procedures and standards
23 which, when approved by the State Board of Equalization, shall be followed by county
24 boards of equalization in determining appeals.

25 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
26 equalization shall set a date for a hearing on the questions presented and shall so notify
27 the taxpayer and the county board of tax assessors in writing. A taxpayer may appear
28 before the board concerning any appeal in person, by his or her authorized agent or
29 representative, or both. The taxpayer shall specify in writing to the board the name of
30 any such agent or representative prior to any appearance by the agent or representative
31 before the board.

32 (B) Within 30 days of the date of notification to the taxpayer of the hearing required
33 in this paragraph but not earlier than 20 days from the date of such notification to the
34 taxpayer, the county board of equalization shall hold such hearing to determine the
35 questions presented. If the taxpayer or the taxpayer's authorized agent or representative
36 fails to appear at such hearing, the board may render its decision.

1 (C) If more than one contiguous property of a taxpayer is under appeal, the board of
2 equalization shall, upon request of the taxpayer, consolidate all such appeals in one
3 hearing and render separate decisions as to each parcel or item of property. Any appeal
4 from such a consolidated board of equalization hearing to the superior court as provided
5 in this subsection shall constitute a single civil action, and, unless the taxpayer
6 specifically so indicates in his or her notice of appeal, shall apply to all such parcels or
7 items of property.

8 (D)(i) The decision of the county board of equalization shall be in writing, shall be
9 signed by each member of the board, shall specifically decide each question presented
10 by the appeal, shall specify the reason or reasons for each such decision as to the
11 specific issues of taxability, uniformity of assessment, value, or denial of homestead
12 exemptions depending upon the specific issue or issues raised by the taxpayer in the
13 course of such taxpayer's appeal, shall state that with respect to the appeal no member
14 of the board is disqualified from acting by virtue of subsection (j) of this Code
15 section, and shall certify the date on which notice of the decision is given to the
16 parties. Notice of the decision shall be given to each party by sending a copy of the
17 decision by registered or certified mail or statutory overnight delivery to the appellant
18 and by filing the original copy of the decision with the county board of tax assessors.
19 Each of the three members of the county board of equalization must be present and
20 must participate in the deliberations on any appeal. A majority vote shall be required
21 in any matter. All three members of the board must sign the decision indicating their
22 vote.

23 (ii) Except as otherwise provided in subparagraph (g)(4)(B) of this Code section, the
24 county board of tax assessors shall use the valuation of the county board of
25 equalization in compiling the tax digest for the county for the year in question and
26 shall indicate such valuation as the previous year's value on the property tax notice
27 of assessment of such taxpayer for the immediately following year rather than
28 substituting the valuation which was changed by the county board of equalization.

29 (iii)(I) If the county's tax bills are issued before the county board of equalization
30 has rendered its decision on property which is on appeal, the county board of tax
31 assessors shall specify to the county tax commissioner the higher of the taxpayer's
32 return valuation or 85 percent of the current year's valuation as set by the county
33 board of tax assessors. This amount shall be the basis for a temporary tax bill to be
34 issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill
35 is a temporary tax bill pending the outcome of the appeal process. Such notice shall
36 also indicate that upon resolution of the appeal, there may be additional taxes due
37 or a refund issued.

1 (II) If the final determination of the value on appeal is less than the valuation thus
 2 used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in
 3 question. Such deduction shall be refunded to the taxpayer and shall include interest
 4 on the amount of such deduction at the same rate as specified in Code Section
 5 48-2-35 which shall accrue from November 15 of the taxable year in question or the
 6 date the final installment of the tax was due or was paid, whichever is later. In no
 7 event shall the amount of such interest exceed \$150.00.

8 (III) If the final determination of value on appeal is greater than the valuation thus
 9 used, the taxpayer shall be liable for the increase in taxes for the year in question
 10 due to the increased valuation fixed on appeal with interest at the rate as specified
 11 in Code Section 48-2-35. Such interest shall accrue from November 15 of the
 12 taxable year in question or the date the final installment of the tax was due to the
 13 date the additional taxes are remitted, but in no event shall such interest accrue for
 14 a period of more than 180 days. Any taxpayer shall be exempt each taxable year
 15 from any such interest owed under this subdivision with respect to such taxpayer's
 16 homestead property.

17 (7) The county governing authority shall furnish the county board of equalization
 18 necessary facilities and secretarial and clerical help. The secretary of the county board of
 19 tax assessors shall see that the records and information of the county board of tax
 20 assessors are transmitted to the county board of equalization. The county board of
 21 equalization must consider in the performance of its duties the information furnished by
 22 the county board of tax assessors and the taxpayer.

23 (8) The taxpayer or his or her agent or representative may submit in support of his or her
 24 appeal the most current report of the sales ratio study for the county conducted pursuant
 25 to Code Section 48-5-274. The board must consider the study upon any such request.

26 (e.1) *Withdrawal of appeal.* A taxpayer may withdraw an appeal at any time by filing a
 27 written statement of appeal withdrawal with the county board of tax assessors.

28 (f) *Arbitration.*

29 (1) At the option of the taxpayer an appeal shall be submitted to arbitration.

30 (2) Following an election by the taxpayer under paragraph (1) of this subsection, an
 31 arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration
 32 with the county board of tax assessors. The notice of arbitration shall specifically state
 33 the grounds for arbitration. The notice shall be filed within ~~45~~ 30 days from the date of
 34 mailing the notice pursuant to Code Section 48-5-306 ~~except that for counties or~~
 35 ~~municipal corporations providing for the collection and payment of ad valorem taxes in~~
 36 ~~installments the time for filing the notice of appeal shall be 30 days.~~ The county board
 37 of tax assessors shall certify to the clerk of the superior court the notice of arbitration and

1 any other papers specified by the person seeking arbitration including, but not limited to,
 2 the staff information from the file used by the county board of tax assessors. All papers
 3 and information certified to the clerk shall become a part of the record on arbitration.
 4 Within 15 days of the filing of the certification to the clerk of the superior court, the judge
 5 shall issue an order authorizing the arbitration and appointing a referee.

6 (3) The arbitration of the correctness of the decision of the county board of tax assessors
 7 shall be conducted pursuant to the procedures outlined in Article 2 of Chapter 9 of Title
 8 9 with the following exceptions:

9 (A) If both parties agree, the matter may be submitted to a single arbitrator. If both
 10 parties agree, the referee may serve as the single arbitrator;

11 (B) If the parties do not agree to a single arbitrator, then three arbitrators shall hear the
 12 appeal. Such arbitrators shall be appointed as provided in Code Section 9-9-67. If one
 13 or both parties are unable to select an arbitrator, the appeal shall be heard by a single
 14 arbitrator who shall be appointed by the judge of the superior court as provided in Code
 15 Section 9-9-67;

16 (C) In order to be qualified to serve as an arbitrator, a person must be at least a
 17 registered real estate appraiser as classified by the Georgia Real Estate Appraisers
 18 Board;

19 (D) The arbitrator or a majority of the arbitrators, as applicable, within 30 days after
 20 their appointment shall render a decision regarding the correctness of the decision of
 21 the county board of tax assessors and, if correction of the decision is required, regarding
 22 the extent and manner in which the decision should be corrected. The decision of the
 23 arbitrator or arbitrators, as applicable, may be appealed to the superior court in the same
 24 manner as a decision of the board of equalization;

25 (E) The taxpayer shall be responsible for the fees and costs of such taxpayer's
 26 arbitrator and the county shall be responsible for the fees and costs of such county's
 27 arbitrator. The two parties shall each be responsible for one-half of the fees and costs
 28 of the third arbitrator. In the event the appeal is submitted to a single arbitrator, the two
 29 parties shall each be responsible for one-half of the fees and costs of such arbitrator;
 30 and

31 (F) The board of tax assessors shall have the burden of proving ~~their opinions~~ its
 32 opinion of value and the validity of ~~their~~ its proposed assessment by a preponderance
 33 of evidence."

34 SECTION 7.

35 (a) Section 4, this section, and Section 8 of this Act shall become effective on July 1, 2004.

36 (b) The remaining sections of this Act shall become effective on January 1, 2005.

- 1 **SECTION 8.**
- 2 All laws and parts of laws in conflict with this Act are repealed.