

House Bill 1081

By: Representatives Lucas of the 139th, Randall of the 138th, Graves of the 137th, Ray of the 136th, Freeman of the 140th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to uniform property tax administration and equalization, so as to provide that a
3 member of the county board of tax assessors shall not be authorized to serve simultaneously
4 as a member of the county appraisal staff or chief appraiser; to change the qualifications of
5 appraisers; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
9 uniform property tax administration and equalization, is amended in Code Section 48-5-263,
10 relating to qualifications, duties, and compensation of appraisers, by striking subsection (a)
11 and inserting in its place a new subsection (a) to read as follows:

12 *"(a) Qualifications.*

13 (1) The commissioner shall establish, and the state merit system may review, the
14 qualifications and rate of compensation for each appraiser grade.

15 (2) Each appraiser shall, before his or her employment, obtain a satisfactory grade, as
16 determined by the commissioner, on an examination prepared by the commissioner and
17 an institution of higher education in this state.

18 (3) No person who is serving on a county board of tax assessors or who has served on
19 a county board of tax assessors within the preceding 12 month period shall be eligible to
20 serve as an appraiser."

21 **SECTION 2.**

22 Said article is further amended in Code Section 48-5-264, relating to designation and duties
23 of the chief appraiser, by striking subsection (c) and inserting in its place a new subsection
24 (c) to read as follows:

1 "(c) The chief appraiser ~~may be~~ shall not be authorized to serve simultaneously as a
 2 member of the county board of tax assessors."

3 **SECTION 3.**

4 Said article is further amended by striking Code Section 48-5-292, relating to ineligibility of
 5 members of county boards of tax assessors to hold other offices, and inserting in its place a
 6 new Code Section 48-5-292 to read as follows:

7 "48-5-292.

8 (a) No member of a county board of tax assessors shall be eligible to hold any state,
 9 county, or municipal office during the time he or she holds such office. A member of the
 10 board may be reappointed to succeed himself or herself as a member of the board.

11 (b) ~~Reserved.~~

12 ~~(c) In any county in this state with a population of 100,000 or more according to the~~
 13 ~~United States decennial census of 1990 or any future such census, no member of a county~~
 14 ~~board of tax assessors shall be eligible to hold any county property appraisal staff position~~
 15 ~~during the time such person holds office as a member of a county board of tax assessors,~~
 16 ~~except as otherwise provided by law.~~

17 ~~(d) In any county in this state in which a A chief appraiser or a member of the county~~
 18 ~~property appraisal staff is not otherwise prohibited under this Code section from serving~~
 19 ~~simultaneously as a member of the county board of tax assessors and is serving~~
 20 ~~simultaneously in such capacity, such chief appraiser or member of the county property~~
 21 ~~appraisal staff shall upon ceasing to serve as chief appraiser or member of the county~~
 22 ~~property appraisal staff automatically cease to serve as a member of the county board of~~
 23 ~~tax assessors. Any vacancy created on the county board of tax assessors under this~~
 24 ~~subsection shall be filled in the manner provided under subsection (a) of Code Section~~
 25 ~~48-5-295."~~

26 **SECTION 4.**

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