

House Bill 1187

By: Representatives Willard of the 49<sup>th</sup>, Geisinger of the 48<sup>th</sup>, Lindsey of the 54<sup>th</sup>, Holmes of the 61<sup>st</sup>, Burkhalter of the 50<sup>th</sup>, 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 for an  
3 additional county classification for appraisal staff purposes; to change certain provisions  
4 regarding composition and duties of county appraisal staffs; to change certain provisions  
5 regarding designation and duties of chief appraisers; to change certain provisions regarding  
6 selection of the chairperson of the board of tax assessors; to provide an effective date; to  
7 repeal conflicting laws; and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

9 **SECTION 1.**

10 Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
11 uniform property tax administration and equalization, is amended by striking Code Section  
12 48-5-261, relating to classification of counties, and inserting in its place a new Code Section  
13 48-5-261 to read as follows:

14 "48-5-261.

15 For the purpose of administering this part, the counties of this state are placed in the  
16 following classes:

- 17 (1) Class I — Counties having less than 3,000 parcels of real property;  
18 (2) Class II — Counties having at least 3,000 but less than 8,000 parcels of real property;  
19 (3) Class III — Counties having at least 8,000 but less than 15,000 parcels of real  
20 property;  
21 (4) Class IV — Counties having at least 15,000 but less than 25,000 parcels of real  
22 property;  
23 (5) Class V — Counties having at least 25,000 but less than 35,000 parcels of real  
24 property;  
25 (6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real  
26 property;

- 1 (7) Class VII — Counties having at least 50,000 but less than 100,000 parcels of real  
 2 property; ~~and~~  
 3 (8) Class VIII — Counties having at least 100,000 ~~or more~~ but less than 275,000 parcels  
 4 of real property; and  
 5 (9) Class IX — Counties having 275,000 or more parcels of real property."

6 **SECTION 2.**

7 Said article is further amended by striking Code Section 48-5-262, relating to composition  
 8 and duties of county appraisal staffs, and inserting in its place a new Code Section 48-5-262  
 9 to read as follows:

10 "48-5-262.

11 (a) Class I counties shall provide for an appraisal staff pursuant to paragraph (1) of Code  
 12 Section 48-5-260 by:

- 13 (1) Employing a full-time appraiser;  
 14 (2) Contracting with a contiguous county to provide the staff requirement; or  
 15 (3) Contracting with a professional appraisal person to provide the staff requirement.

16 (b) Each county other than Class I counties shall employ a minimum staff of appraisers,  
 17 to be known as the county property appraisal staff, to perform the duties set forth in this  
 18 part. For compensation purposes, the appraisers will be designated, lowest grade first, as  
 19 Appraiser I, Appraiser II, Appraiser III, and Appraiser IV.

20 (c) The minimum staff requirement for each county shall be as follows:

- 21 (1) Class II counties — One Appraiser III;  
 22 (2) Class III counties — One Appraiser III and one Appraiser I;  
 23 (3) Class IV counties — One Appraiser III, one Appraiser II, and one Appraiser I;  
 24 (4) Class V counties — Two Appraisers III, two Appraisers II, and one Appraiser I;  
 25 (5) Class VI counties — One Appraiser IV, two Appraisers III, two Appraisers II, and  
 26 one Appraiser I;  
 27 (6) Class VII counties — One Appraiser IV, four Appraisers III, one Appraiser II, and  
 28 two Appraisers I;  
 29 (7) Class VIII counties — Two Appraisers IV, eight Appraisers III, five Appraisers II,  
 30 and five Appraisers I;  
 31 (8) Class IX counties — Two Appraisers IV, eight Appraisers III, five Appraisers II, and  
 32 five Appraisers I.

33 (d) The establishment of minimum staff requirements shall not preclude any county from  
 34 employing additional appraisers in order to carry out this part.

1 (e)(1) As used in this subsection, the term 'county civil service system' means any county  
 2 civil service system, county merit system, county personnel plan or policy, or stated rules  
 3 of work.

4 (2)(A) The Except as otherwise provided in subparagraph (B) of this paragraph, the  
 5 county governing authority shall be authorized, in its discretion and upon adoption of  
 6 the appropriate resolution or ordinance, to provide that staff and employees of the  
 7 county board of tax assessors shall be positions of employment covered by the county  
 8 civil service system. Following the adoption of such ordinance or resolution, the  
 9 county board of tax assessors may hire and manage such employees, but only in  
 10 compliance with the county civil service system. The failure of the county board of tax  
 11 assessors to comply with the requirements of such system shall be grounds for removal  
 12 of one or more members of the county board of tax assessors pursuant to subsection (b)  
 13 of Code Section 48-5-295.

14 (B) The chief appraiser, appraisers, staff, and employees of the county board of tax  
 15 assessors in Class IX counties shall be positions of employment covered by the county  
 16 civil service system. The county manager may hire and manage the chief appraiser,  
 17 appraisers, staff, and employees in compliance with the county civil service system.  
 18 The failure of the county board of tax assessors to comply with the requirements of  
 19 such system shall be grounds for removal of one or more members of the county board  
 20 of tax assessors pursuant to subsection (b) of Code Section 48-5-295."

### 21 SECTION 3.

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

25 "48-5-264.

26 (a) The Except as otherwise provided in subsection (b) of this Code section, the board of  
 27 tax assessors in each county other than a Class IX county shall designate an Appraiser IV  
 28 or, in those counties not having an Appraiser IV, an Appraiser III as the chief appraiser of  
 29 the county.

30 (b) In each Class IX county, the chief appraiser shall be selected pursuant to subparagraph  
 31 (e)(2)(B) of Code Section 48-5-261.

32 (c) The chief appraiser shall be responsible for:

- 33 (1) The operation and functioning of the county property appraisal staff;  
 34 (2) Certifying and signing documents prepared by the staff; and  
 35 (3) Implementing procedures deemed necessary for the efficient operation of the staff.

1 ~~(b)~~(d) The chief appraiser of any county other than a Class IX county may appoint an  
2 assistant and may delegate ~~his~~ such chief appraiser's authority in writing to the assistant.

3 ~~(c)~~(e) The chief appraiser may be a member of the county board of tax assessors."

#### 4 SECTION 4.

5 Said article is further amended by striking subsection (b) of Code Section 48-5-290, relating  
6 to creation of county boards of tax assessors, and inserting in its place a new subsection (b)  
7 to read as follows:

8 "(b) Except as otherwise provided in Code Section 48-5-309 ~~with respect to the election~~  
9 ~~of board members~~, each county board of tax assessors shall consist of not less than three  
10 nor more than five members to be appointed by the county governing authority."

#### 11 SECTION 5.

12 Said article is further amended by striking subsection (a) of Code Section 48-5-298, relating  
13 to selection of the chairman of the county board of tax assessors, and inserting in its place  
14 a new subsection (a) to read as follows:

15 "(a) Except in a Class IX county, each ~~Each~~ county board of tax assessors shall elect one  
16 of its members to serve as ~~chairman~~ chairperson for each tax year. The election of a  
17 ~~chairman~~ chairperson shall be the first order of business at the first meeting of the board  
18 for each tax year. At the same time, the board shall select from the county appraisal staff  
19 one appraiser to act as secretary to the board for that tax year. Each county board of tax  
20 assessors, subject to the approval of the county governing authority, may enter into  
21 employment contracts with persons to:

- 22 (1) Assist the board in the mapping, platting, cataloging, indexing, and appraising of  
23 taxable properties in the county;  
24 (2) Make, subject to the approval of the board, reevaluations of taxable property in the  
25 county; and  
26 (3) Search out and appraise unreturned properties in the county."

#### 27 SECTION 6.

28 Said article is further amended by striking Code Section 48-5-309, relating to applicability  
29 of such article to certain boards of tax assessors, and inserting in its place new Code Sections  
30 48-5-309 and 48-5-309.1 to read as follows:

31 "48-5-309.

32 (a) Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through  
33 48-5-308 regarding appointment, terms of office, vacancies, removals, qualifications, or

1 compensation of members of county boards of tax assessors shall apply to any county  
2 which has elected to elect the members of its county board of tax assessors.

3 (b) Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through  
4 48-5-308 regarding appointment or terms of office of members of county boards of tax  
5 assessors shall apply to Class IX counties.

6 48-5-309.1

7 In each Class IX county, the chairperson and members of the board of assessors shall be  
8 appointed by the chairperson of the county board of commissioners subject to approval by  
9 the county board of commissioners. The chairperson and such members shall be appointed  
10 for terms of office of four years. The chairperson and such members shall serve only for  
11 the duration of the four-year term and shall not serve until their respective successors are  
12 appointed and qualified. No person shall be eligible to serve as chairperson or member of  
13 the board of assessors more than two terms of office."

14 **SECTION 7.**

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

17 **SECTION 8.**

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