

House Bill 1187 (COMMITTEE SUBSTITUTE)

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 provide an effective date; to repeal  
6 conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

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

13 "48-5-261.

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

- 16 (1) Class I — Counties having less than 3,000 parcels of real property;  
17 (2) Class II — Counties having at least 3,000 but less than 8,000 parcels of real property;  
18 (3) Class III — Counties having at least 8,000 but less than 15,000 parcels of real  
19 property;  
20 (4) Class IV — Counties having at least 15,000 but less than 25,000 parcels of real  
21 property;  
22 (5) Class V — Counties having at least 25,000 but less than 35,000 parcels of real  
23 property;  
24 (6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real  
25 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 48-5-262.

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 Code Section 48-5-309, relating to applicability  
 13 of such article to certain boards of tax assessors, and inserting in its place new Code Sections  
 14 48-5-309 and 48-5-309.1 to read as follows:

15 "48-5-309.

16 (a) Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through  
 17 48-5-308 regarding appointment, terms of office, vacancies, removals, qualifications, or  
 18 compensation of members of county boards of tax assessors shall apply to any county  
 19 which has elected to elect the members of its county board of tax assessors.

20 (b) Nothing contained in Code Sections 48-5-291 through 48-5-297, 48-5-299, 48-5-300,  
 21 and 48-5-302 through 48-5-308 regarding appointment or terms of office of members of  
 22 county boards of tax assessors shall apply to Class IX counties.

23 48-5-309.1

24 In each Class IX county, the members of the board of assessors shall be nominated by the  
 25 chairperson of the county board of commissioners subject to approval by the county board  
 26 of commissioners. The members shall be appointed for terms of office of four years. The  
 27 members shall serve only for the duration of the four-year term and shall serve until their  
 28 respective successors are appointed and qualified. No person shall be eligible to serve as  
 29 a member of the board of assessors more than two terms of office."

#### 30 SECTION 6.

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

1

**SECTION 7.**

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