

The Senate Finance Committee offered the following substitute to HB 1187:

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 that such changes shall sunset
6 after a period of time; to provide for effective dates and automatic repeal; to repeal
7 conflicting laws; and for other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 PART I

10 SECTION 1.

11 Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
12 uniform property tax administration and equalization, is amended by striking Code Section
13 48-5-261, relating to classification of counties, and inserting in its place a new Code Section
14 48-5-261 to read as follows:

15 "48-5-261.

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

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

- 1 (6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real
 2 property;
- 3 (7) Class VII — Counties having at least 50,000 but less than 100,000 parcels of real
 4 property; ~~and~~
- 5 (8) Class VIII — Counties having at least 100,000 ~~or more~~ but less than 275,000 parcels
 6 of real property; ~~and~~
- 7 (9) Class IX — Counties having 275,000 or more parcels of real property."

8 SECTION 2.

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

12 "48-5-262.

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

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

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

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

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

35 (d) The establishment of minimum staff requirements shall not preclude any county from
 36 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 48-5-261, relating to classification of counties, and inserting in its place a new Code Section
2 48-5-261 to read as follows:

3 "48-5-261.

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

- 6 (1) Class I — Counties having less than 3,000 parcels of real property;
- 7 (2) Class II — Counties having at least 3,000 but less than 8,000 parcels of real property;
- 8 (3) Class III — Counties having at least 8,000 but less than 15,000 parcels of real
9 property;
- 10 (4) Class IV — Counties having at least 15,000 but less than 25,000 parcels of real
11 property;
- 12 (5) Class V — Counties having at least 25,000 but less than 35,000 parcels of real
13 property;
- 14 (6) Class VI — Counties having at least 35,000 but less than 50,000 parcels of real
15 property;
- 16 (7) Class VII — Counties having at least 50,000 but less than 100,000 parcels of real
17 property; and
- 18 (8) Class VIII — Counties having at least 100,000 or more parcels of real property."

19 **SECTION 7.**

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

23 "48-5-262.

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

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

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

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

- 34 (1) Class II counties — One Appraiser III;
- 35 (2) Class III counties — One Appraiser III and one Appraiser I;
- 36 (3) Class IV counties — One Appraiser III, one Appraiser II, and one Appraiser I;

1 (4) Class V counties — Two Appraisers III, two Appraisers II, and one Appraiser I;

2 (5) Class VI counties — One Appraiser IV, two Appraisers III, two Appraisers II, and
3 one Appraiser I;

4 (6) Class VII counties — One Appraiser IV, four Appraisers III, one Appraiser II, and
5 two Appraisers I; and

6 (7) Class VIII counties — Two Appraisers IV, eight Appraisers III, five Appraisers II,
7 and five Appraisers I.

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

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

13 (2) The county governing authority shall be authorized, in its discretion and upon
14 adoption of the appropriate resolution or ordinance, to provide that staff and employees
15 of the county board of tax assessors shall be positions of employment covered by the
16 county civil service system. Following the adoption of such ordinance or resolution, the
17 county board of tax assessors may hire and manage such employees, but only in
18 compliance with the county civil service system. The failure of the county board of tax
19 assessors to comply with the requirements of such system shall be grounds for removal
20 of one or more members of the county board of tax assessors pursuant to subsection (b)
21 of Code Section 48-5-295."

22 SECTION 8.

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

26 "48-5-264.

27 (a) The board of tax assessors in each county shall designate an Appraiser IV or, in those
28 counties not having an Appraiser IV, an Appraiser III as the chief appraiser of the county.
29 The chief appraiser shall be responsible for:

30 (1) The operation and functioning of the county property appraisal staff;

31 (2) Certifying and signing documents prepared by the staff; and

32 (3) Implementing procedures deemed necessary for the efficient operation of the staff.

33 (b) The chief appraiser may appoint an assistant and may delegate his authority in writing
34 to the assistant.

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

