The House Committee on Ways and Means offers the following substitute to SB 346:

A BILL TO BE ENTITLED

AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to revise comprehensively provisions regarding ad valorem taxes; to change certain provisions regarding ad valorem tax returns of taxpayers; to require annual notice regardless of changes; to provide for uniform notice forms and uniform appeal forms; to provide for powers, duties, and responsibilities of the state revenue commissioner; to provide for the comprehensive revision of provisions regarding county boards of equalization and the appeal of assessments for ad valorem tax purposes; to provide for appeal procedures, conditions, and limitations; to change certain provisions regarding time for making returns; to provide for powers, duties, and responsibilities of the state revenue commissioner regarding training of certain local tax officials and staff; to change certain provisions regarding training classes for county tax collectors and tax commissioners; to change certain provisions regarding training courses for appraisers and members of county appraisal staff; to change certain provisions regarding qualification and training of members of county boards of tax assessors; to change certain provisions regarding creation and training of county boards of equalization; to change and provide new definitions regarding ad valorem taxation of property; to change certain provisions regarding digest deficiencies attributable to the moratorium on increases in property valuation; to change certain provisions regarding certain refunds of taxes; to change certain provisions regarding annual reports by the state revenue commissioner to county boards of tax assessors of all public utility property with the county; to change certain provisions regarding collection and payment of taxes in installments; to provide for forms of payment; to change certain provisions relating to certification of assessed taxable value of property and method of computation, resolution or ordinance required for millage rate, and advertisement of intent to increase property tax; to change certain provisions regarding approval of tax digests; to require notice of transfer of real property; to provide for correction of factual errors in county tax digests; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

PART I

SECTION 1-1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising Code Section 48-5-306, relating to notice of changes made in ad valorem tax returns of taxpayers, as follows:

"48-5-306.

(a) *Method of giving annual notice of current assessment to taxpayer ~~of changes made in such taxpayer's return~~.* Each county board of tax assessors may meet at any time to receive and inspect the tax returns to be laid before it by the tax receiver or tax commissioner. The board shall examine all the returns of both real and personal property of each taxpayer, and if in the opinion of the board any taxpayer has omitted from such taxpayer's returns any property that should be returned or has failed to return any of such taxpayer's property at its fair market value, the board shall correct the returns, assess and fix the fair market value to be placed on the property, make a note of such assessment and valuation, and attach the note to the returns. The board shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes. ~~When any such corrections or changes, including valuation increases or decreases, or equalizations have been made by the board, the~~ The board shall give ~~written~~ annual notice to the taxpayer of ~~any such changes made in such taxpayer's returns~~ the current assessment of taxable real property. When any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns, the board shall give written notice to the taxpayer of any such changes made in such taxpayer's returns. The annual notice may be given personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address. The taxpayer may elect in writing to receive all such notices required under this Code section by electronic transmission if electronic transmission is made available by the county board of tax assessors. When notice is given by mail, the county board of tax assessors' return address shall appear in the upper left corner of the face of the mailing envelope and with the United States Postal Service endorsement 'Return Service Requested' and the words 'Official Tax Matter' clearly printed in boldface type in a location which meets United States Postal Service regulations.

(b) *Contents of notice.*

(1) The annual notice of current assessment required to be given by the county board of tax assessors under subsection (a) of this Code section shall be dated and shall contain the name and last known address of the taxpayer. ~~If the assessment of the value of the taxpayer's property is changed, the~~ The annual notice shall conform with the state-wide uniform assessment notice which shall be established by the commissioner by rule and regulation and shall contain:

(A) The amount of the previous assessment;

(B) The amount of the current assessment;

(C) The year for which the new assessment is applicable;

(D) A brief description of the assessed property broken down into real and personal property classifications;

(E) The fair market value of property of the taxpayer subject to taxation and the assessed value of the taxpayer's property subject to taxation after being reduced; ~~and~~

(F) The name, ~~and~~ phone number, and contact information of the person in the assessors' office who is administratively responsible for the handling of the appeal and who the taxpayer may contact if the taxpayer has questions about the reasons for the assessment change or the appeals process;

(G) If available, the website address of the office of the county board of tax assessors; and

(H) A statement that all documents and records used to determine the current value are available upon request.

(2)(A) In addition to the items required under paragraph (1) of this subsection, the notice shall contain a statement of the taxpayer's right to an appeal and an estimate of the current year's taxes for all levying authorities~~,~~ which ~~statement~~ shall be in substantially the following form:

'The amount of your ad valorem tax bill for this year will be based on the appraised and assessed values specified in this notice. You have the right to appeal these values to the county board of tax assessors. ~~either followed by an~~ At the time of filing your appeal you must select one of the following options:

(i) An appeal to the county board of equalization ~~or to arbitration and in either case, to~~ with appeal to the superior court;

(ii) To arbitration without an appeal to the superior court; or

(iii) For a parcel of nonhomestead property with a fair market value in excess of $1 million, to a hearing officer with appeal to the superior court.

If you wish to file an appeal, you must do so in writing no later than ~~30~~ 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an

appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors which is located at: (insert address) and which may be contacted by telephone at: (insert telephone number).'

(B) The notice shall also contain the following statement in bold print:

'The estimate of your ad valorem tax bill for the current year is based on the previous year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.'

(3) The annual notice required under this Code section shall be mailed no later than July 1; provided, however, that the annual notice required under this Code section may be sent later than July 1 for the purpose of notifying property owners of corrections and mapping changes.

(c) *Posting notice on certain conditions.* In all cases where a notice is required to be given to a taxpayer under subsection (a) of this Code section, if the notice is not given to the taxpayer personally or if the notice is mailed but returned undelivered to the county board of tax assessors, then a notice shall be posted in front of the courthouse door or shall be posted on the website of the office of the county board of tax assessors for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law.

(d) *Records and information availability.* Notwithstanding the provisions of Code Section 50-18-71, in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of ~~the~~ real property ~~subject to such notice~~:

(1) The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment, at a uniform copying fee not to exceed 25¢ per page; and

(2) No additional charges or fees may be collected from the taxpayer for reasonable search, retrieval, or other administrative costs associated with providing such public records and information.

(e) ~~*Basis for new*~~ *Description of current assessment.* ~~Where the assessment of the value of the taxpayer's real property subject to taxation exceeds the returned value of such property by 15 percent or more, the~~ The notice required by this ~~subsection~~ Code section shall be accompanied by a simple, nontechnical description of the basis for the ~~new~~ current assessment. ~~All documents reviewed in making the assessment, the address of all real properties utilized as comparable properties, and all factors considered in establishing the new assessment shall be made available to the taxpayer pursuant to the terms and conditions of subsection (d) of this Code section, and the notice shall contain a statement of that availability.~~

~~(e.1) *New assessment description.* Where the assessment of the value of the taxpayer's real property subject to taxation exceeds the returned value of such property by less than 15 percent, a county governing authority may provide by ordinance or resolution that the notice thereof to the taxpayer may be accompanied by a simple, nontechnical description of the basis for the new assessment. Such notice may also contain a statement of the availability of all documents reviewed in making the assessment, the address of all real properties utilized as comparable properties, and all factors considered in establishing the new assessment.~~

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

PART II

SECTION 2-1.

Said title is further amended in Code Section 48-5-311, relating to county boards of equalization and appeals of ad valorem tax assessments, by revising subsections (a), (b), (c), (d), (e), (g), (h), (j), (l), and (m) and by adding new subsections as follows:

"(a) *Establishment.*

(1) ~~There~~ Except as otherwise provided in this subsection, there is established in each county of the state a county board of equalization to consist of three members and three alternate members appointed in the manner and for the term set forth in this Code section. In those counties having more than 10,000 parcels of real property, the county governing authority, by appropriate resolution adopted on or before November 1 of each year, may elect to have selected one additional county board of equalization for each 10,000 parcels

of real property in the county or for any part of a number of parcels in the county exceeding 10,000 parcels.

(2) Notwithstanding any part of this subsection to the contrary, at any time the governing authority of a county makes a request to the grand jury of the county for additional alternate members of boards of equalization, the grand jury shall appoint the number of alternate members so requested to each board of equalization, such number not to exceed a maximum of 21 alternate members for each of the boards. The alternate members of the boards shall be duly qualified and authorized to serve on any of the boards of equalization of the county. The grand jury of any such county may designate a chairperson and two vice chairpersons of each such board of equalization. The chairperson and vice chairpersons shall be vested with full administrative authority in calling and conducting the business of the board. Any combination of members or alternate members of any such board of equalization of the county shall be competent to exercise the power and authority of the board. Any person designated as an alternate member of any such board of equalization of the county shall be competent to serve in such capacity as provided in this Code section upon appointment and taking of oath.

(3) Notwithstanding any provision of this subsection to the contrary, in any county of this state having a population of 400,000 or more according to the United States decennial census of 1990 or any future such census, the governing authority of the county, by appropriate resolution adopted on or before November 1 of each year, may elect to have selected one additional county board of equalization for each 10,000 parcels of real property in the county or for any part of a number of parcels in the county exceeding 10,000 parcels. In addition to the foregoing, any two members of a county board of equalization of the county may decide an appeal from an assessment, notwithstanding any other provisions of this Code section. The decision shall be in writing and signed by at least two members of the board of equalization; and, except for the number of members necessary to decide an appeal, the decision shall conform to the requirements of this Code section.

(4) ~~Reserved~~ <u>The governing authorities of two or more counties may by intergovernmental agreement establish regional boards of equalization for such counties which shall operate in the same manner and be subject to all of the requirements of this Code section specified for county boards of equalization. The intergovernmental agreement shall specify the manner in which the members of the regional board shall be appointed by the grand jury of each of the counties and shall specify which clerk of the superior court shall have oversight over and supervision of such regional board. All hearings and appeals before a regional board shall be conducted in the county in which the property which is the subject of the hearing or appeal is located</u>.

(b) *Qualifications.*

(1) Each person who is, in the judgment of the appointing grand jury, qualified and competent to serve as a grand juror, who is the owner of real property, and who is at least a high school graduate shall be qualified, competent, and compellable to serve as a member or alternate member of the county board of equalization. No member of the governing authority of a county, municipality, or consolidated government; member of a county or independent board of education; member of the county board of tax assessors; employee of the county board of tax assessors; or county tax appraiser shall be competent to serve as a member or alternate member of the county board of equalization.

(2)(A) Within the first year after a member's initial appointment to the board of equalization on or after January 1, 1981, each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(B) No person shall be eligible to hear an appeal as a member of a board of equalization on or after January 1, 1995, unless prior to hearing such appeal, that person shall satisfactorily complete the 40 hours of instruction in appraisal and equalization processes and procedures required under subparagraph (A) of this paragraph. Any person appointed to such board shall be required to complete annually a continuing education requirement of at least eight hours of instruction in appraisal and equalization procedures, as prepared and required by the commissioner. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(c) *Appointment.*

(1) Except as provided in paragraph (2) of this subsection, each member and alternate member of the county board of equalization shall be appointed for a term of three calendar years next succeeding the date of such member or such alternate member's selection. Each term shall begin on January 1.

(2) The grand jury in each county at any term of court preceding November 1 of 1991 shall select three persons who are otherwise qualified to serve as members of the county board of equalization and shall also select three persons who are otherwise qualified to serve as alternate members of the county board of equalization. The three individuals selected as alternates shall be designated as alternate one, alternate two, and alternate three, with the most recent appointee being alternate number three, the next most recent

appointee being alternate number two, and the most senior appointee being alternate number one. One member and one alternate shall be appointed for terms of one year, one member and one alternate shall be appointed for two years, and one member and one alternate shall be appointed for three years. Each year thereafter, the grand jury of each county shall select one member and one alternate for three-year terms.

(3) If a vacancy occurs on the county board of equalization, the individual designated as alternate one shall then serve as a member of the board of equalization for the unexpired term. If a vacancy occurs among the alternate members, the grand jury then in session or the next grand jury shall select an individual who is otherwise qualified to serve as an alternate member of the county board of equalization for the unexpired term. The individual so selected shall become alternate member three, and the other two alternates shall be redesignated appropriately.

(4) Within five days after the names of the members and alternate members of the county board or boards of equalization have been selected, the clerk of the superior court shall issue and deliver to the sheriff or deputy sheriff a precept containing the names of the persons so selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names are written on the precept to be served personally or by leaving the summons at their place of residence. The summons shall direct the persons named on the summons to appear before the clerk of the superior court on a date specified in the summons, which date shall not be later than December 15.

(5) Each member and alternate member of the county board of equalization, on the date prescribed for appearance before the clerk of the superior court and before entering on the discharge of such member and alternate member's duties, shall take and ~~subscribe~~ execute in writing before the clerk of the superior court the following oath:

'I, _____, agree to serve as a member of the board of equalization of the County of _____ and will decide any issue put before me without favor or affection to any party and without prejudice for or against any party. I will follow and apply the laws of this state. I also agree not to discuss any case or any issue with any person other than members of the board of equalization except at any appeal hearing. I ~~You~~ shall faithfully and impartially discharge ~~the duty of members and alternate members of the board of equalization for the County of _____,~~ my duties in accordance with the Constitution and laws of this state, to the best of ~~your~~ my skill and knowledge. So help ~~you~~ me God.

_____

Signature of member or alternate member'

In addition to the oath of office prescribed in this paragraph, the chief judge of the superior court or his or her designee shall charge each member and alternate member of the county board of equalization with the law and duties relating to such office.

(d) *Duties and powers.*

(1) The county board of equalization shall hear and determine appeals from assessments and denials of homestead exemptions as provided in subsection (e) of this Code section.

(2) If in the course of determining an appeal the county board of equalization finds reason to believe that the property involved in an appeal or the class of property in which is included the property involved in an appeal is not uniformly assessed with other property included in the digest, the board shall request the respective parties to the appeal to present relevant information with respect to that question. If the board determines that uniformity is not present, the board may order the county board of tax assessors to take such action as is necessary to obtain uniformity, except that, when a question of county-wide uniformity is considered by the board, the board may ~~order~~ recommend a partial or total county-wide revaluation only upon a determination by a majority of all the members of the board that the clear and convincing weight of the evidence requires such action. The board of equalization may act pursuant to this paragraph whether or not the appellant has raised the issue of uniformity.

(3) The board shall establish ~~by regulation~~ procedures~~, not in conflict~~ which comply strictly with the regulations promulgated by the commissioner pursuant to subparagraph (e)(5)(B) of this Code section~~,~~ for the conducting of appeals before the board. The procedures shall be entered into the minutes of the board and a copy of the procedures shall be made available to any individual upon request.

(4)(A) The clerk of the superior court shall have oversight over and supervision of all boards of equalization of the county and hearing officers. This oversight and supervision shall include, but not be limited to, requiring appointment of members of county boards of equalization by the grand jury; giving the notice of the appointment of members and alternates of the county board of equalization by the county grand jury as required by Code Section 15-12-81; collecting the names of possible appointees; collecting information from possible appointees as to their qualifications; presenting the names of the possible appointees to the county grand jury; processing the appointments as required by paragraph (4) of subsection (c) of this Code section, including administering the oath of office to the newly appointed members and alternates of the county board of equalization as required by paragraph (5) of such subsection; instructing the newly appointed members and alternates as to the training they must receive and the operations of the county board of equalization; presenting to the grand jury of the county the names of possible appointees to fill vacancies as provided in

paragraph (3) of such subsection; maintaining a roster of board members and alternates, maintaining a record showing that the board members and alternates completed training, keeping attendance records of board members and alternates for the purpose of payment for service, and keeping a record of the appointment dates of board members and alternates and their terms in office; and informing the county board of equalization that it must establish by regulation procedures for conducting appeals before the board as required by paragraph (3) of subsection (d) of this Code section. Oversight and supervision shall also include the scheduling of board hearings, hearings before hearing officers, and giving notice of the date, time, and place of hearings to the taxpayers and the county board of tax assessors and giving notice of the decisions of the county board of equalization or hearing officer to the taxpayer and county board of tax assessors as required by division (e)(6)(D)(i) of this Code section.

(B) The county governing authority shall provide any resources to the clerk of superior court that are required to be provided by paragraph (7) of subsection (e) of this Code section.

(C) The county governing authority shall provide to the clerk of superior court facilities and secretarial and clerical help for appeals pursuant to subsection (e.1) of this Code section.

(D) The clerk of superior court shall maintain any county records from the hearings before the board of equalization and before hearing officers until the deadline to file any appeal to the superior court expires. If an appeal is not filed to the superior court, the clerk of superior court is authorized to properly destroy any records from the hearings before the county board of equalization or hearing officers. If an appeal to the superior court is filed, the clerk of superior court shall file such records in the civil action that is considered open by the clerk of superior court for such appeal and such records shall become part of the record on appeal in accordance with paragraph (2) of subsection (g) of this Code section.

(e) *Appeal.*

(1)(A) Any ~~resident or nonresident~~ taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors to either:

(i) The ~~the~~ county board of equalization ~~or to an arbitrator or arbitrators~~ as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;

(ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code section; or

(iii) A hearing officer as to matters of value and uniformity for a parcel of nonhomestead real property with a fair market value in excess of $1 million pursuant to subsection (e.1) of this Code section.

The commissioner shall establish by rule and regulation a uniform appeal form that the taxpayer may use.

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

(C) Appeals to the county board of equalization shall be conducted in the manner provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be conducted in the manner specified in subsection (e.1) of this Code section. Appeals to an arbitrator ~~or arbitrators~~ shall be conducted in the manner specified in subsection (f) of this Code section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date and time of ~~their~~ such taxpayer's scheduled hearing, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the taxpayer's scheduled hearing to a day and time acceptable to the taxpayer. The clerk of the superior court shall grant additional extensions to the taxpayer or the county board of tax assessors for good cause shown.

(D) The commissioner, by regulation, shall adopt uniform procedures and standards which shall be followed by county boards of equalization, hearing officers, and arbitrators in determining appeals. Such rules shall be updated and revised periodically and reviewed no less frequently than every five years.

(2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a notice of appeal within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306 ~~except that for counties or municipal corporations providing for the collection and payment of ad valorem taxes in installments the time for filing the notice of appeal shall be 30 days~~. A written objection to an assessment of real property received by a county board of tax assessors stating the location of the real property and the identification number, if any, contained in the tax notice shall be deemed a notice of appeal by the taxpayer under the grounds

listed in paragraph (1) of this subsection. ~~Any such notice of appeal which is mailed pursuant to this subparagraph shall be deemed to be filed as of the date of the United States Postal Service postmark on such notice of appeal.~~ A written objection to an assessment of personal property received by a county board of tax assessors giving the account number, if any, contained in the tax notice and stating that the objection is to an assessment of personal property shall be deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. The county board of tax assessors shall review the valuation or denial in question and, if any changes or corrections are made in the valuation or decision in question, the board shall send a notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the county board of equalization as provided in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or corrections made by the county board of tax assessors.

(B) If no changes or corrections are made in the valuation or decision, the county board of tax assessors shall send written notice thereof to the taxpayer and to the county board of equalization which notice shall also constitute the taxpayer's appeal to the county board of equalization without the necessity of the taxpayer's filing any additional notice of appeal to the county board of tax assessors or to the county board of equalization. The county board of tax assessors shall also send or deliver all necessary papers to the county board of equalization. <u>If, however, the taxpayer and the county board of tax assessors execute a signed agreement as to valuation, the appeal shall terminate as of the date of such signed agreement.</u>

(C) If changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with such changes or corrections, the taxpayer shall, within ~~21~~ <u>30</u> days of the date of mailing of the change notice, institute an appeal to the county board of tax assessors by <u>e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by</u> mailing to or filing with the county board of tax assessors a written notice of appeal. ~~Any such notice of appeal which is mailed pursuant to this subparagraph shall be deemed to be filed as of the date of the United States Postal Service postmark on such notice of appeal.~~ The county board of tax assessors shall send or deliver the notice of appeal and all necessary papers to the county board of equalization.

(D) The written notice to the taxpayer required by this paragraph shall contain a statement of the grounds for rejection of any position the taxpayer has asserted with regard to the valuation of the property. No addition to or amendment of such grounds

as to such position shall be permitted before the county board of equalization ~~or in any arbitration proceedings~~.

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

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

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

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

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

(B) Within 30 days of the date of notification to the taxpayer of the hearing required in this paragraph but not earlier than 20 days from the date of such notification to the taxpayer, the county board of equalization shall hold such hearing to determine the questions presented.

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

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

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

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

(II) If the final determination of the value on appeal is less than the valuation thus used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in question. Such deduction shall be refunded to the taxpayer and shall include interest on the amount of such deduction at the same rate as specified in Code Section 48-2-35 which shall accrue from November 15 of the taxable year in

question or the date the final installment of the tax was due or was paid, whichever is later. In no event shall the amount of such interest exceed $150.00.

(III) If the final determination of value on appeal is greater than the valuation thus used, the taxpayer shall be liable for the increase in taxes for the year in question due to the increased valuation fixed on appeal with interest at the rate as specified in Code Section 48-2-35. Such interest shall accrue from November 15 of the taxable year in question or the date the final installment of the tax was due to the date the additional taxes are remitted, but in no event shall the amount of such interest exceed $150.00. ~~Any taxpayer shall be exempt each taxable year from any such interest owed under this subdivision with respect to such taxpayer's homestead property.~~

(7) The ~~county governing authority~~ clerk of the superior court shall furnish the county board of equalization necessary facilities and secretarial and clerical help. The ~~secretary of the county board of tax assessors~~ clerk of the superior court shall see that the records and information of the county board of tax assessors are transmitted to the county board of equalization. The county board of equalization must consider in the performance of its duties the information furnished by the county board of tax assessors and the taxpayer.

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

(9) If at any time during the appeal process to the county board of equalization and after certification by the county board of tax assessors to the county board of equalization, the county board of tax assessors and the taxpayer mutually agree in writing on the fair market value, then the county board of tax assessors, or the county board of equalization, as the case may be, shall enter the agreed amount in all appropriate records as the fair market value of the property under appeal, and the appeal shall be concluded. The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation unless otherwise waived by both parties.

(e.1)(1) For any dispute involving the value or uniformity of a parcel of nonhomestead real property with a fair market value in excess of $1 million, at the option of the taxpayer an appeal may be submitted to a hearing officer in accordance with this subsection.

(2) Individuals desiring to serve as hearing officers and who are either state certified general real property appraisers or state certified residential real property appraisers as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board shall complete and submit an application, a list of counties the hearing officer is willing to serve, disqualification questionnaire, and resume and be approved by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve

as a hearing officer. Such board shall annually publish a list of qualified and approved hearing officers for Georgia.

(3) The clerk of the superior court shall furnish any hearing officer so selected the necessary facilities.

(4) An appeal shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing with the county board of tax assessors a notice of appeal to a hearing officer within 45 days from the date of mailing the notice of assessment pursuant to Code Section 48-5-306. A written objection to an assessment of real property received by a county board of tax assessors stating the taxpayer's election to appeal to a hearing officer and showing the location of the real property contained in the assessment notice shall be deemed a notice of appeal by the taxpayer.

(5) The county board of tax assessors may for no more than 90 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. If within 30 days of the mailing of such notice the taxpayer notifies the county board of tax assessors in writing that such changes or corrections are not acceptable, the county board of tax assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send or deliver the notice of appeal and all necessary papers to the clerk of the superior court.

(6) The clerk of superior court shall randomly select from such list a hearing officer who shall have experience or expertise in hearing or appraising the type of property that is the subject of appeal to hear the appeal, unless the taxpayer and the county board of tax assessors mutually agree upon a hearing officer from such list.

(7) The hearing officer shall swear in all witnesses, perform the powers, duties, and authority of a county or regional board of equalization, and determine the fair market value of the real property based upon the testimony and evidence presented during the hearing. Any issues other than fair market value and uniformity raised in the appeal shall be preserved for appeal to the superior court. The board of tax assessors shall have the burden of proving its opinion of value and the validity of its proposed assessment by a preponderance of evidence. At the conclusion of the hearing, the hearing officer shall notify both parties of the decision verbally and shall send the taxpayer the decision in writing.

(8) The taxpayer or the board of tax assessors may appeal the decision of the hearing officer to the superior court as provided in subsection (g) of this Code section.

(9) If, at any time during the appeal under this subsection, the taxpayer and the county board of tax assessors execute a signed written agreement on the fair market value and any other issues raised, the appeal shall terminate as of the date of such signed agreement

and the fair market value as set forth in such agreement shall become final and subsection (c) of Code Section 48-5-299 shall apply. The provisions contained in this paragraph may be waived at any time by written consent of the taxpayer and the county board of tax assessors.

(10) Each hearing officer shall be compensated by the county for time expended in considering appeals. The compensation shall be paid at a rate of not less than $25.00 per hour as determined by the county governing authority. Compensation pursuant to this paragraph shall be paid from the county treasury upon certification by the hearing officer of the hours expended in hearing of appeals. The attendance at any training required by the commissioner shall be part of the qualifications of the hearing officer, and any nominal cost of such training shall be paid by the hearing officer. If the clerk of superior court, after diligent search, cannot find a qualified hearing officer who is willing to serve, the clerk of the superior court shall notify the county board of tax assessors in writing. The county board of tax assessors shall then certify the appeal to the county or regional board of equalization.

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including but not limited to a uniform appeal form; qualifications; training, including an eight-hour course on Georgia property law, Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence; disqualification questionnaire; selection; removal; and any other matters necessary to the proper administration of this subsection. The commissioner shall seek input from all interested parties prior to such promulgation."

"(g) *Appeals to the superior court.*

(1) The taxpayer or~~, except as otherwise provided in this paragraph and except for a determination of value by an arbitrator pursuant to paragraph (4) of subsection (f) of this Code section,~~ the county board of tax assessors may appeal decisions of the county board of equalization~~, the arbitrator, or the arbitrators,~~ or hearing officer, as applicable, to the superior court of the county in which the property lies. By mutual written agreement, the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization and initiate an appeal under this subsection. A county board of tax assessors shall not appeal a decision of the county board of equalization or ~~arbitrator or board of arbitration~~ hearing officer, as applicable, ~~other than an arbitration pursuant to paragraph (4) of subsection (f) of this Code section~~ changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal. In the case of a joint city-county board of tax assessors, such notice shall be given to the city and county

governing authorities, either of which may prohibit the appeal by majority vote within the allowed period of time.

(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal. ~~Any such notice of appeal which is mailed pursuant to this paragraph shall be deemed to be filed as of the date of the United States Postal Service postmark on such notice of appeal.~~ An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The notice of appeal shall specifically state the grounds for appeal. The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization or hearing officer is mailed pursuant to subparagraph (e)(6)(D) or paragraph (6) of subsection (e.1) of this Code section ~~or within 30 days from the date on which the arbitration decision is rendered pursuant to subparagraph (f)(3)(D) of this Code section, whichever is applicable~~. The county board of tax assessors shall certify to the clerk of the superior court the notice of appeal and any other papers specified by the person appealing including, but not limited to, the staff information from the file used by ~~either~~ the county board of tax assessors, ~~or~~ the county board of equalization, or the hearing officer. All papers and information certified to the clerk shall become a part of the record on appeal to the superior court. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of tax assessors in the appeal until such service has been made.

(3) The appeal shall constitute a de novo action. The board of tax assessors shall have the burden of proving ~~their~~ its opinions of value and the validity of ~~their~~ its proposed assessment by a preponderance of evidence. Upon a failure of the board of tax assessors to meet such burden of proof, the court may, upon motion or sua sponte, authorize the finding that the value asserted by the taxpayer is unreasonable and authorize the determination of the final value of the property.

(4)(A) The appeal shall be ~~heard before a jury at the first term~~ placed on the court's next available jury or bench trial calendar, at the taxpayer's election, following the filing of the appeal unless continued by the court upon a showing of good cause. If only questions of law are presented in the appeal, the appeal shall be heard as soon as practicable before the court sitting without a jury. Each hearing before the court sitting

without a jury shall be held within 30 days following the date on which the appeal is filed with the clerk of the superior court. The time of any hearing shall be set in consultation with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00 A.M. and 7:00 P.M. on a business day.

(B)(i) The county board of tax assessors shall use the valuation of the county board of equalization or the ~~arbitrator or arbitrators~~ hearing officer, as applicable, in compiling the tax digest for the county. If the final determination of value on appeal is less than the valuation set by the county board of equalization~~, the arbitrator, or the arbitrators~~ or hearing officer, as applicable, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in question. Such deduction shall be refunded to the taxpayer and shall include interest on the amount of such deduction at the same rate as specified in Code Section 48-2-35 which shall accrue from November 15 of the taxable year in question or the date the final installment of the tax was due or was paid, whichever is later. In no event shall the amount of such interest exceed $150.00.

(ii) If the final determination of value on appeal is 80 percent or less of the valuation set by the county board of equalization or hearing officer as to commercial property, or 85 percent or less of the valuation set by the county board of tax assessors as to other property, the taxpayer, in addition to the interest provided for by this paragraph, shall recover costs of litigation and reasonable attorney's fees incurred in the action. ~~This division shall not apply when the property owner has failed to return for taxation the property that is under appeal.~~

(iii) If the final determination of value on appeal is greater than the valuation set by the county board of equalization~~, the arbitrator, or the arbitrators~~ or hearing officer, as applicable, the taxpayer shall be liable for the increase in taxes for the year in question due to the increased valuation fixed on appeal with interest at the same rate as specified in Code Section 48-2-35. Such interest shall accrue from November 15 of the taxable year in question or the date the final installment of tax was due to the date the additional taxes are remitted, but in no event shall the amount of such interest exceed $150.00. ~~Any taxpayer shall be exempt each taxable year from any such interest owed under this subparagraph with respect to such taxpayer's homestead property.~~

(h) *Recording of interviews.* In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to make ~~audio~~ recordings of any interview with any officer or employee of the taxing authority relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer

or employee may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview."

"(j) *Disqualification.*

(1) No member of the county board of equalization and no hearing officer shall serve with respect to any appeal concerning which he or she would be subject to a challenge for cause if he or she were a member of a panel of jurors in a civil case involving the same subject matter.

(2) The parties to an appeal to the county board of equalization or to a hearing officer shall file in writing with the appeal, in the case of the person appealing, or, in the case of the county board of tax assessors, with the certificate transmitting the appeal, questions relating to the disqualification of members of the county board of equalization or hearing officer. Each question shall be phrased so that it can be answered by an affirmative or negative response. The members of the county board of equalization or hearing officer shall, in writing under oath within two days of their receipt of the appeal, answer the questions and any question which may be adopted pursuant to subparagraph (e)~~(5)(B)~~ (1)(D) of this Code section. Answers of the county board of equalization or hearing officers shall be part of the decision of the board or hearing officer and shall be served on each party by first-class mail. Determination of disqualification shall be made by the judge of the superior court upon the request of any party when the request is made within two days of the response of the board or hearing officer to the questions. The time prescribed under subparagraph (e)(6)(A) of this Code section shall be tolled pending the determination by the judge of the superior court."

"(l) *Military service.* In the event of the absence of an individual from such individual's residence because of duty in the armed forces, the filing requirements set forth in ~~subparagraph (e)(2)(A) of this Code section and~~ paragraph ~~(2)~~ (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this period any member of the immediate family of the individual, or a friend of the individual, may notify the tax receiver or the tax commissioner of the individual's absence due to military service and submit written notice of representation for the limited purpose of the appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

(m) *Refunds.* In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer within 60 days of the last date upon which an appeal may be filed, or the date the final determination of value is established on appeal, whichever is later. Any refund paid after the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the same rate as specified in Code Section 48-2-35.

(n) *Service of notice.* A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United

States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax assessors has adopted a written policy consenting to electronic service, by transmitting a copy to the board of tax assessors via e-mail in portable document format using all e-mail addresses provided by the board of tax assessors and showing in the subject line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete upon such service. Proof of service may be made within 45 days of receipt of the notice of current assessment to the taxpayer by certificate of the taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by affidavit. Failure to make proof of service shall not affect the validity of service.

(o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all notices required to be provided to the taxpayer regarding hearing times, dates, certifications, or official actions shall instead be provided to such attorney.″

PART III

SECTION 3-1.

Said title is further amended by revising Code Section 48-5-18, relating to time for making returns, as follows:

″48-5-18.

~~(a) Except as otherwise provided in this Code section, each~~ Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close ~~his~~ those books on April 1 of each year.

~~(b) Reserved.~~

~~(c) Reserved.~~

~~(d) Reserved.~~

~~(e) Reserved.~~

~~(f) Reserved.~~

~~(g) Reserved.~~

~~(h) In all counties having a population of not less than 100,000 nor more than 103,000 according to the United States decennial census of 2000 or any future such census, the officer authorized to receive tax returns shall open his books for the return of taxes on January 1 and shall close them on March 1 of each year.~~

~~(i) In all counties having therein the greater part of a city having a population of more than 350,000 according to the United States decennial census of 1970 or any future such census, the officers authorized to receive tax returns for all such cities and counties shall open their~~

~~books for the return of taxes on January 2 of each year and shall close them on March 1 of each year.~~

~~(j) Reserved.~~

~~(k) Unless a different date is provided therefor under subsections (b) through (j) of this Code section, in each county or municipality providing for the collection and payment of ad valorem taxes in installments pursuant to Code Section 48-5-23 or any other law, the person authorized to receive tax returns shall open his books for the return of taxes on January 1 and close them no sooner than March 1 and no later than April 1 of each year. Unless the governing authority of a county or municipality subject to this subsection establishes by the last day of February of any year a date for closing books in that year for the return of taxes in that county or municipality, which date is authorized by this subsection, the date for closing such books in that year shall be the date such books were required to be closed in the immediately preceding year.~~″

PART IV

SECTION 4-1.

Said title is further amended in Code Section 48-5-13 by replacing the reserved designation with the following:

″48-5-13.

~~Reserved.~~ (a) As used in this Code section, the term 'local tax officials and staff' means:

(1) All county tax collectors and county tax commissioners;

(2) All county appraisers and county appraisal staff; and

(3) All members of county boards of tax assessors.

(b) The commissioner shall prepare, instruct, operate, and administer courses of instruction deemed necessary to provide training of and continuing education to all local tax officials and staff and members of the county boards of equalization. Course materials for such training shall be reviewed not less than once every five years and updated if necessary. All such training materials shall be made available online, and the commissioner shall determine what training may be offered or available online instead of attended in person in order to reduce the cost to taxpayers to pay for such training.

(c) All such courses of instruction shall be open and made available by the commissioner to the public upon request and upon payment of such reasonable instruction fee as set by the commissioner and upon available space as determined by the commissioner.

(d) The commissioner is authorized to work with any organization or other professionals with expertise in providing instruction in property tax administration, property taxation, or related matters.″

SECTION 4-2.

Said title is further amended by revising Code Section 48-5-291, relating to qualification and training of members of county boards of tax assessors, as follows:

"48-5-291.

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age;

(2) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;

(3) Does not hold a high school diploma or its equivalent~~. An individual who has held an equivalent responsible position of employment for a period of five years shall not be required to meet the high school education requirement provided in this paragraph. The commissioner is authorized to specify by regulation the types of employment qualifying as equivalent responsible positions of employment under the terms of this paragraph~~;

(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

(5) Has not obtained and maintained a certificate issued by the commissioner; and

(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.

(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.

(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section."

SECTION 4-3.

Said title is further amended by revising paragraph (2) of subsection (b) of Code Section 48-5-311, relating to creation of county boards of equalization, as follows:

"(2)(A) Within the first year after a member's initial appointment to the board of equalization on or after January 1, 1981, each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(B) No person shall be eligible to hear an appeal as a member of a board of equalization on or after January 1, ~~1995~~ 2011, unless prior to hearing such appeal, that person shall satisfactorily complete the 40 hours of instruction in appraisal and equalization processes and procedures required under subparagraph (A) of this paragraph. Any person appointed to such board shall be required to complete annually a continuing education requirement of at least eight hours of instruction in appraisal and equalization procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled."

PART V

SECTION 5-1.

Said title is further amended in Code Section 48-5-2, relating to definitions, by adding new paragraphs to read as follows:

"(.1) 'Arm's length, bona fide sale' means a transaction which has occured in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction."

SECTION 5-2.

Said title is further amended in Code Section 48-5-2, relating to definitions regarding ad valorem taxation of property, by revising the introductory language of paragraph (3) preceding subparagraph (A) as follows:

"(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data is available, shall be considered in determining the fair market value of income-producing property. Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information."

SECTION 5-3.

Said Code section is further amended in paragraph (3) by revising subparagraph (B) as follows:

"(B) The tax assessor shall ~~consider~~ apply the following criteria in determining the fair market value of real property:

(i) Existing zoning of property;

(ii) Existing use of property, including any restrictions or limitations on the use of property resulting from state or federal law or rules or regulations adopted pursuant to the authority of state or federal law;

(iii) Existing covenants or restrictions in deed dedicating the property to a particular use;

(iv) ~~Foreclosure sales, bank~~ Bank sales, other financial institution owned sales, or distressed sales, or any combination thereof, of comparable real property;

(v) Decreased value of the property based on limitations and restrictions resulting from the property being in a conservation easement; and

(vi) Any other existing factors provided by law or by rule and regulation of the commissioner deemed pertinent in arriving at fair market value."

SECTION 5-4.

Said Code section is further amended in paragraph (3) by adding a new subparagraph to read as follows:

"(B.2) In determining the fair market value of real property, the tax assessor shall not include the value of intangible assets, including the cost of trade name, the brand and

flag value, the amortized cost of incentives and concessions for anchor tenants, project and asset management, the value of staff in place, patient service mix, managed care agreements, working capital, reservation systems, customer loyalty programs, merchandizing and advertizing arrangements, and all intellectual property.″

PART VI

SECTION 6-1.

Said title is further amended by revising subsection (f) of Code Section 48-5-311, relating to county boards of equalization and appeals of ad valorem taxes, as follows:

″(f) *Arbitration.*

(1) As used in this subsection, the term 'certified appraisal' means an appraisal or appraisal report given, signed, and certified as such by a real property appraiser as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board.

(2) At the option of the taxpayer an appeal shall be submitted to arbitration in accordance with this subsection.

~~(2) Following an election by the taxpayer under paragraph (1) of this subsection, an arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration with the county board of tax assessors. The notice of arbitration shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306 except that for counties or municipal corporations providing for the collection and payment of ad valorem taxes in installments the time for filing the notice of appeal shall be 30 days. The county board of tax assessors shall certify to the clerk of the superior court the notice of arbitration and any other papers specified by the person seeking arbitration including, but not limited to, the staff information from the file used by the county board of tax assessors. All papers and information certified to the clerk shall become a part of the record on arbitration. Within 15 days of the filing of the certification to the clerk of the superior court, the judge shall issue an order authorizing the arbitration and appointing a referee.~~

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

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

~~(B) If the parties do not agree to a single arbitrator, then three arbitrators shall hear the appeal. Such arbitrators shall be appointed as provided in Code Section 9-9-67. If one~~

~~or both parties are unable to select an arbitrator, the appeal shall be heard by a single arbitrator who shall be appointed by the judge of the superior court as provided in Code Section 9-9-67;~~

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

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

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

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

~~(4) For any dispute involving the value of real property, at the option of the taxpayer, an appeal may be submitted to binding arbitration in accordance with this paragraph.~~

(3)(A) Following an election by the taxpayer to use the ~~binding~~ arbitration provisions of this subsection, a ~~binding~~ arbitration appeal shall be effected by the taxpayer by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306 ~~except that for counties or municipal corporations providing for the collection and payment of ad valorem taxes in installments, the time for filing the notice of appeal shall be 30 days~~. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal; a notice that the taxpayer must, within 45 days of the filing of the notice, provide to the board of assessors for consideration a copy of a certified appraisal; and a confirmation of the amount of the filing fees, if any, required under Code Section 15-6-77 and notice that within 45 days the taxpayer shall pay to the clerk of the superior court the fees. Failure of the taxpayer to provide such certified appraisal and filing fees within such 45 days

shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal forwarded to the board of equalization. Prior to appointment of the arbitrator and within ~~30~~ 45 days of filing the notice of appeal, the taxpayer shall provide a copy of the ~~value~~ certified appraisal ~~by a professional real estate appraiser as classified by the Georgia Real Estate Appraisers Board~~ as specified in this paragraph to the board of assessors for consideration. ~~If, within 30~~ Within 45 days of receiving the taxpayer's certified appraisal, the board of assessors ~~accepts~~ shall either accept the taxpayer's appraisal, in which case that value shall become final~~. If~~ or the county board of tax assessors ~~rejects~~ shall reject the taxpayer's appraisal, in which case the county board of tax assessors shall certify within ~~30~~ 45 days the appeal to the clerk of the superior court of the county in which the property is located along with any other papers specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by the county board of tax assessors. In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified appraisal within such 45 day period, then the certified appraisal shall become the final value. In any case where a taxpayer properly filed for the 2009 tax year a notice of binding arbitration appeal and provided the required certified appraisal in accordance with this paragraph and the board of assessors neither accepted nor rejected the value set out in such certified appraisal within the 30 day period formerly specified under this subparagraph, then for purposes of the 2009 tax year, the value set forth in the taxpayer's certified appraisal shall be deemed the final value. All papers and information certified to the clerk shall become a part of the record on arbitration. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if any, or employee with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal. Within 15 days of filing the certification to the clerk of the superior court, the chief judge of the superior court of the circuit in which the property is located shall issue an order authorizing the arbitration.~~; and~~

(B) The arbitration shall be conducted pursuant to the following procedure:

(i) If the parties agree, the matter shall be submitted to a single arbitrator chosen by the parties. If the parties cannot agree on the single arbitrator, the arbitrator shall be chosen by the chief judge of the superior court of the circuit in which the property is located;

(ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a ~~State Certified General Property Appraiser~~ state certified general real property appraiser or state certified residential real property appraiser pursuant to the rules and

regulations of the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board and shall have experience or expertise in appraising the type of property that is the subject of the arbitration;

(iii) The arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. ~~He or she~~ The arbitrator shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. The arbitrator may adjourn or postpone the hearing. The chief judge of the superior court of the circuit in which the property is located may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party;

(iv) At the hearing, the parties shall be entitled to be heard, to present documents, testimony, and other matters, and to cross-examine witnesses. The arbitrator may hear and determine the controversy upon the documents, testimony, and other matters produced notwithstanding the failure of a party duly notified to appear;

(v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and other matters introduced at the hearing. The arbitrator or any party to the proceeding may have the proceedings transcribed by a court reporter;

(vi) The provisions of this paragraph may be waived at any time by written consent of the taxpayer and the board of tax assessors;

(vii) ~~Within 30 days of the date~~ At the conclusion of the hearing, the arbitrator shall render a decision regarding the value of the property subject to arbitration;

(viii) In order to determine the value, the arbitrator shall consider a single value for the property submitted by the board of assessors and a single value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any appraisal by the taxpayer's appraiser;

(ix) Upon consideration of the single value submitted by the board of assessors and the single value submitted by the taxpayer, and evidence supporting the values submitted by the board of assessors and the taxpayer, the arbitrator shall determine which value is the value for the property under appeal;

(x) If the taxpayer's value is determined by the arbitrator to be the value, the county shall be responsible for the clerk of the superior court's fees, if any, and the fees and costs of such arbitrator. If the board of tax assessors' value is determined by the arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior court's fees, if any, and the fees and costs of such arbitrator; and

(xi) The board of tax assessors shall have the burden of proving its opinion of value and the validity of its proposed assessment by a preponderance of evidence.

~~(5)~~(4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation established or rendered by any county board of equalization, arbitrator, hearing officer, or ~~board of arbitration~~ superior court.

~~(6)~~(5) If the county's tax bills are issued before an arbitrator ~~or board of arbitration~~ has rendered its decision on property which is on appeal, the county board of tax assessors shall specify to the county tax commissioner the higher of the taxpayer's return valuation or 85 percent of the current year's valuation as set by the county board of tax assessors. This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that upon resolution of the appeal, there may be additional taxes due or a refund issued.″

SECTION 6-2.

Said title is further amended in Code Section 48-5B-1, relating to moratorium on increases in property valuation, by revising subsection (j) as follows:

″(j) During the period of time in which this Code section is in effect, the commissioner shall continue to examine and review county tax digests as required under this chapter; provided, however, that~~, in the event a deficiency in the tax digest of a county is attributable directly to the limitations required by this Code section, no~~ the county board of tax assessors shall not be required to maintain any other valuation other than that required under this Code section. No ~~penalties shall be levied against such~~ county shall be subject to one-fourth mill recovery or $5.00 parcel penalties regarding such deficiency.″

PART VII

SECTION 7-1.

Said title is further amended by revising Code Section 48-5-380, relating to refunds of taxes and license fees by counties and municipalities, as follows:

″48-5-380.

(a) As provided in this Code section, each ~~Each~~ county and municipality ~~may~~ shall refund to taxpayers any and all taxes and license fees:

(1) Which ~~which~~ are determined to have been erroneously or illegally assessed and collected from the taxpayers under the laws of this state or under the resolutions or ordinances of any county or municipality; or

(2) Which ~~which~~ are determined to have been voluntarily or involuntarily overpaid by the taxpayers.

(b) In any case in which it is determined that an erroneous or illegal collection of any tax or license fee has been made by a county or municipality or that a taxpayer has voluntarily or involuntarily overpaid any tax or license fee, the taxpayer from whom the tax or license fee was collected may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality. The claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority. The claim shall include a summary statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, ~~he~~ the taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements of this Code section, the governing authority shall grant a conference at a time specified by the governing authority. The governing authority shall consider information contained in the taxpayer's claim for a refund and such other information as is available. The governing authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of its action. In the event any claim for refund is approved, the governing authority shall proceed under subsection (a) of this Code section to give effect to the terms of that subsection. No refund provided for in this Code section shall be assignable.

(c) Any taxpayer whose claim for refund is denied by the governing authority of the county or municipality or whose claim is not denied or approved by the governing authority within one year from the date of filing the claim shall have the right to bring an action for a refund in the superior court of the county in which the claim arises. No action or proceeding for the recovery of a refund shall be commenced before the expiration of one year from the date of filing the claim for refund unless the governing authority of the county or municipality renders a decision on the claim within the one-year period. No action or proceeding for the recovery of a refund shall be commenced after the expiration of one year from the date the claim is denied. The one-year period prescribed in this subsection for filing an action for a refund shall be extended for such period as may be agreed upon in writing between the taxpayer and the governing authority of the county or municipality during the one-year period or any extension of the one-year period.

(d) Any refunds approved or allowed under this Code section shall be paid from funds of the county, ~~or~~ municipality, the board of education, the state, or any other entity to which the taxes or license fees were originally paid. Refunds shall be paid within 60 days of the approval of the taxpayer's claim or within 60 days of the entry of a final decision in any action for a refund.

(e) The governing authority of any county, by resolution, and the governing authority of any municipality, by ordinance, ~~may~~ shall adopt rules and regulations governing the administration of this Code section and may delegate the administration of this Code section, including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to an appropriate department in local government. In disputed cases where there is no obvious error, the approval or disapproval of claims may not be delegated by the governing authority."

PART VIII

SECTION 8-1.

Said title is further amended in Code Section 48-2-18, relating to the assessment of property of taxpayers who are required to return their property to the commissioner, by revising subsection (e) as follows:

"(e) Assessments made in accordance with subsection (d) of this Code section shall be added to the regular county digest at the time the digest is transmitted to the commissioner or at such time as the digest is otherwise required to be compiled. In the event that the commissioner has not provided to the board of tax assessors by August 1 of a tax year the notice of proposed assessments set forth in subsection (c) of this Code section for taxpayers who are required to return their property to the commissioner pursuant to Code Section 48-5-511, the tax commissioner or tax receiver of the county where the such property is located may issue an interim tax bill to such taxpayers, owning property in the county in an amount equal to 85 percent of such taxpayer's property tax bill for the immediately preceding tax year. or, in the event that such tax year is under appeal, the tax bill for the most recent tax year in which the taxes for such property were finally assessed. At such time as the county board of tax assessors adds the assessments for the tax year made in accordance with subsection (d) of this Code section to the regular county digest, the tax commissioner or tax receiver shall issue a corrected tax bill to each taxpayer who received an interim tax bill, such corrected tax bill to be in an amount based upon the assessed value of such taxpayer's property shown on the regular county digest and such taxpayer shall remit any additional taxes due or, in the event of overpayment, shall be entitled to a tax refund, in either case, without interest or penalty. Nothing in this subsection is intended to alter a taxpayer's right to appeal from either the commissioner's notice of proposed assessment or the county board of assessors' final assessment under the procedures set forth in the subsections (c) and (d) of this Code section. The billing pursuant to this Code section shall not be subject the tax commissioner or tax receiver of the county to the forfeiture provisions of Code Section 48-5-135."

PART IX

SECTION 9-1.

Said title is further amended by revising Code Section 48-5-23, relating to collection and payment of taxes in installments, as follows:

"48-5-23.

(a)(1) The governing authority of each county and of each municipal corporation is authorized to provide by appropriate resolution or ordinance for the collection and payment of ad valorem taxes, fees, or special assessments on tangible property other than motor vehicles in ~~two~~ installments. If the governing authority of any county or municipal corporation elects to provide for installment payments, any ad valorem taxes, fees, or special assessments due the state, county, and county board of education or the municipality and any municipal board of education which are levied upon tangible property other than motor vehicles shall become due and payable as provided in this Code section.

(2) The resolution or ordinance required pursuant to this subsection shall be adopted by the governing authority of the county or municipal corporation on or before December 31 for the next succeeding tax year. Any governing authority of a county or municipal corporation electing to collect such taxes, fees, or special assessments in installments shall file with the commissioner a certified copy of the appropriate resolution or ordinance within ten days of its adoption. The resolution or ordinance shall continue in full force and effect in all subsequent tax years unless repealed by the governing authority of the respective county or municipal corporation, in which case the governing authority shall notify the commissioner of the repeal within ten days after such action is taken.

(b)~~(1)~~ Notwithstanding that the governing authority of any county or municipal corporation, pursuant to this Code section, provides for the collection and payment of ad valorem taxes, fees, or special assessments on tangible property other than motor vehicles in ~~two~~ installments based on the fraction of such taxes, fees, or special assessments levied on the property for the preceding tax year, the governing authority of any county or municipal corporation is further authorized to provide by appropriate resolution or ordinance for the collection and payment of ad valorem taxes, fees, or special assessments on tangible property other than motor vehicles in ~~two~~ installments with a single billing for the current tax year based on the current final tax digest as authorized by the commissioner pursuant to Code Section 48-5-345, or on a temporary digest authorized by the judge of superior court pursuant to Code Section 48-5-310. The resolution or ordinance required by this subsection shall be adopted by the governing authority of the county or municipal corporation on or before December 31 for the next succeeding tax year. The resolution or

ordinance shall be filed with the commissioner and shall continue in full force and effect as provided in subsection (a) of this Code section. Notification of the repeal of the resolution or ordinance shall be made as provided in subsection (a) of this Code section.

~~(2) Those taxes payable in installments and based on the current final tax digest as provided in this subsection shall be billed on July 1 or as soon as practical after the commissioner has issued an order authorizing the use of said digest for the collection of taxes or the issuance of an order from a judge of superior court for the temporary collection of taxes, whichever date is later. The first installment on such taxes shall be one-half of the entire amount due for the year and shall become due 60 days from the date of billing. The second installment on the taxes shall be one-half of the entire amount due for the year and shall become due on December 20. Each installment shall become delinquent on the day following its due date and, upon becoming delinquent, shall be subject to a penalty of 5 percent. That part of the entire amount of a tax bill due which is unpaid after December 20 shall be subject to interest at the rate specified in Code Section 48-2-40 from December 21 until paid. Paragraph (3) of subsection (e) of this Code section, relating to penalty and interest, shall not apply to installment payments authorized by this subsection.~~

(c) ~~For the purposes of subsection (a) of this Code section,~~ The resolution or ordinance providing for such taxes, fees, or special assessments due and payable in installments on tangible property shall ~~be as follows:~~ establish the due dates for the installments.

~~(1) One-half of the taxes levied on the property for the preceding tax year shall be due and payable at the time specified in the resolution or ordinance for the first installment; and~~

~~(2) The remaining taxes shall be due and payable on the final installment, which shall become due on December 20 of each year or 60 days from the date of billing, whichever comes later, shall be the total taxes due on the property for the current year after credit has been given for tax payments made in accordance with paragraph (1) of this subsection.~~

(d) Nothing contained in this Code section shall be construed to impose any liability for the payment of any ad valorem taxes, fees, or special assessments upon any person for property which was not owned on January 1 of the applicable tax year.

(e)(1) This Code section shall apply to all persons required by law to make annual tax returns of all their property in this state to the commissioner.

(2) The governing authority of each county and of each municipal corporation is authorized to collect taxes, fees, or special assessments in accordance with the installment provisions of subsection (c) of this Code section even though no assessment has been

placed on the subject tangible property for the tax year for which the installments are being collected.

(3) Taxes, fees, or special assessments not paid when due under any installment authorized pursuant to this Code section shall bear interest at the rate provided by law for unpaid ad valorem taxes from the due date of any such installment. Any taxes, fees, or special assessments not paid in full by December 20 or 60 days from the date of billing, whichever comes later, of any year shall be subject to the penalties and interest provided by law.

(f) The governing authority of each county may~~, pursuant to Code Section 48-5-150,~~ by ordinance or resolution provide for an earlier due date for the final installment authorized by this Code section. When the governing authority elects to establish an earlier due date, the final installment shall bear interest at the rate specified in Code Section 48-2-40 from the earlier date so established.″

SECTION 9-2.

Said title is further amended by adding a new Code section to read as follows:

″48-5-9.1.

The governing authority of each county or municipality may by appropriate resolution or ordinance elect to receive in payment of ad valorem taxes any form of payment.″

PART X

SECTION 10-1.

Said title is further amended by revising Code Section 48-5-32.1, relating to certification of assessed taxable value of property and method of computation, resolution or ordinance required for millage rate, and advertisement of intent to increase property tax, as follows:

″48-5-32.1.

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

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

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

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

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

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

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

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

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

(9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

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

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

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

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish ~~any~~ a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

'NOTICE OF PROPERTY TAX INCREASE

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

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

Times and places of additional public hearings on this tax increase are at (place of meeting) on (date and time).

This tentative increase will result in a millage rate of (proposed millage rate) mills, an increase of (millage rate increase above the roll-back rate) mills. Without this tentative tax increase, the millage rate will be no more than (roll-back millage rate) mills. The proposed tax increase for a home with a fair market value of (average home value from previous year's digest rounded to the nearest $25,000.00) is approximately $(increase) and the proposed tax increase for nonhomestead property with a fair market value of (average nonhomestead property value from previous year's digest rounded to nearest $25,000.00) is approximately $(increase).'

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

(3) The advertisement shall appear at least one week prior to each hearing, ~~and shall~~ be prominently displayed, be not less than 30 square inches, and ~~shall~~ not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph

(2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

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

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

(e) ~~The commissioner shall not accept for review the digest of any county which does not submit simultaneously with such digest evidence of compliance with this Code section by the levying authorities and recommending authorities with the exception of municipal governing authorities.~~ The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

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

PART XI.

SECTION 11-1.

Said title is further amended in Code Section 48-5-304, relating to the approval of tax digests when assessments are in arbitration or on appeal, by revising subsection (a) as follows:

"(a) The commissioner shall not be required to disapprove or withhold approval of the digest of any county solely because appeals have been filed or arbitrations demanded on the assessment of any property or number of properties in the county. ~~In such cases~~ Where appeals have been filed or arbitrations demanded, the assessment or assessments fixed by the board of tax assessors shall be listed together with the return value on the assessments and forwarded in a separate listing to the commissioner at the time the digest is filed for examination and approval. ~~The commissioner shall not approve any digest when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds 3 percent of the total assessed value of the total taxable tangible digest of the~~

~~county for the same year. In any year when a complete revaluation or reappraisal program is implemented, the commissioner shall not approve a digest when 5 percent or more of the property by assessed value in dispute is in arbitration or on appeal and 5 percent or more of the number of properties is in arbitration or on appeal. When the assessed value in dispute on any one appeal or arbitration exceeds 1.5 percent of the total assessed value of the total taxable digest of the county for the same year, such appeal or arbitration may be excluded by the commissioner in making his or her determination of whether the digest may be approved under the limitations of the Code section.~~″

PART XII

SECTION 12-1.

Said title is further amended by revising Code Section 48-5-303, relating to correction of mistakes in county tax digests, as follows:

″48-5-303.

(a) The county board of tax assessors shall have authority to correct factual errors in the tax digest when discovered within three years and when such corrections are of benefit to the taxpayer. Such corrections, after approval of the county board of tax assessors, shall be communicated to the taxpayer and notice shall be provided to the tax commissioner.

(b) If a tax receiver or tax commissioner makes a mistake in ~~his~~ the digest which is not corrected by the county board of tax assessors or county board of equalization, the commissioner, with the sanction of the Governor, shall correct the mistake by making the necessary entries in the digest furnished the commissioner. The commissioner shall notify the county governing authority and the tax collector of the county from which the digest comes of the mistake and correction.″

PART XIII

SECTION 13-1.

This part and Part VI of this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval. The remaining provisions of this Act shall become effective January 1, 2011.

SECTION 13-2.

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