

Senate Bill 346

By: Senators Rogers of the 21st, Williams of the 19th, Thompson of the 33rd, Seabaugh of the 28th, Butterworth of the 50th and others

AS PASSED

A BILL TO BE ENTITLED

AN ACT

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

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

S. B. 346

PART I
SECTION 1-1.

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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.

63 (b) *Contents of notice.*

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

70 (A) The amount of the previous assessment;

71 (B) The amount of the current assessment;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

126 (d) *Records and information availability.* Notwithstanding the provisions of Code Section
 127 50-18-71, in the case of all public records and information of the county board of tax
 128 assessors pertaining to the appraisal and assessment of ~~the real property~~ subject to such
 129 notice:

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

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

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

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

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

158 PART II

159 SECTION 2-1.

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

163 "(a) *Establishment.*

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

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

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

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

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

207 (b) *Qualifications.*

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

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

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

233 (c) *Appointment.*

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

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

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

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

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

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

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

277 _____
 278 Signature of member or alternate member'

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

282 (d) *Duties and powers.*

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

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

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

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

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

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

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

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

343 (e) *Appeal.*

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

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

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

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

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

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

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

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

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

389 listed in paragraph (1) of this subsection. ~~Any such notice of appeal which is mailed~~
390 ~~pursuant to this subparagraph shall be deemed to be filed as of the date of the United~~
391 ~~States Postal Service postmark on such notice of appeal.~~ A written objection to an
392 assessment of personal property received by a county board of tax assessors giving the
393 account number, if any, contained in the tax notice and stating that the objection is to
394 an assessment of personal property shall be deemed a notice of appeal by the taxpayer
395 under the grounds listed in paragraph (1) of this subsection. The county board of tax
396 assessors shall review the valuation or denial in question and, if any changes or
397 corrections are made in the valuation or decision in question, the board shall send a
398 notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306.
399 Such notice shall also explain the taxpayer's right to appeal to the county board of
400 equalization as provided in subparagraph (C) of this paragraph if the taxpayer is
401 dissatisfied with the changes or corrections made by the county board of tax assessors.
402 (B) If no changes or corrections are made in the valuation or decision, the county board
403 of tax assessors shall send written notice thereof to the taxpayer and to the county board
404 of equalization which notice shall also constitute the taxpayer's appeal to the county
405 board of equalization without the necessity of the taxpayer's filing any additional notice
406 of appeal to the county board of tax assessors or to the county board of equalization.
407 The county board of tax assessors shall also send or deliver all necessary papers to the
408 county board of equalization. If, however, the taxpayer and the county board of tax
409 assessors execute a signed agreement as to valuation, the appeal shall terminate as of
410 the date of such signed agreement.
411 (C) If changes or corrections are made by the county board of tax assessors, the board
412 shall notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with
413 such changes or corrections, the taxpayer shall, within ~~21~~ 30 days of the date of mailing
414 of the change notice, institute an appeal to the county board of tax assessors by
415 e-mailing, if the county board of tax assessors has adopted a written policy consenting
416 to electronic service, or by mailing to or filing with the county board of tax assessors
417 a written notice of appeal. ~~Any such notice of appeal which is mailed pursuant to this~~
418 ~~subparagraph shall be deemed to be filed as of the date of the United States Postal~~
419 ~~Service postmark on such notice of appeal.~~ The county board of tax assessors shall
420 send or deliver the notice of appeal and all necessary papers to the county board of
421 equalization.
422 (D) The written notice to the taxpayer required by this paragraph shall contain a
423 statement of the grounds for rejection of any position the taxpayer has asserted with
424 regard to the valuation of the property. No addition to or amendment of such grounds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

684 "(j) *Disqualification.*

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

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

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

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

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

719 States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if
 720 the board of tax assessors has adopted a written policy consenting to electronic service, by
 721 transmitting a copy to the board of tax assessors via e-mail in portable document format
 722 using all e-mail addresses provided by the board of tax assessors and showing in the subject
 723 line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital
 724 letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete
 725 upon such service. Proof of service may be made within 45 days of receipt of the notice
 726 of current assessment to the taxpayer by certificate of the taxpayer, the taxpayer's attorney,
 727 or the taxpayer's employee by written admission or by affidavit. Failure to make proof of
 728 service shall not affect the validity of service.
 729 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all
 730 notices required to be provided to the taxpayer regarding hearing times, dates,
 731 certifications, or official actions shall instead be provided to such attorney."

732 **PART III**
 733 **SECTION 3-1.**

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

736 "48-5-18.

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

740 ~~(b) Reserved.~~

741 ~~(c) Reserved.~~

742 ~~(d) Reserved.~~

743 ~~(e) Reserved.~~

744 ~~(f) Reserved.~~

745 ~~(g) Reserved.~~

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

750 ~~(i) In all counties having therein the greater part of a city having a population of more than~~
 751 ~~350,000 according to the United States decennial census of 1970 or any future such census,~~
 752 ~~the officers authorized to receive tax returns for all such cities and counties shall open their~~

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

755 ~~(j) Reserved.~~

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

766

PART IV

767

SECTION 4-1.

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

770 "48-5-13.

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

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

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

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

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

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

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

SECTION 4-2.

788
789 Said title is further amended by revising Code Section 48-5-291, relating to qualification and
790 training of members of county boards of tax assessors, as follows:

791 "48-5-291.

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

793 (1) Is less than 21 years of age;

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

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

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

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

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

808 (b) Approved appraisal courses shall be courses of instruction covering the basic principles
809 of appraisal and assessing of all classes and types of property including instruction in the
810 fundamentals of Georgia law covering the appraisal and assessing of property for ad
811 valorem tax purposes as prescribed and designated by the commissioner pursuant to Code
812 Section 48-5-13. To ensure that the assessment functions are performed in a professional
813 manner by competent assessors, meeting clearly specified professional qualifications, the
814 commissioner shall develop, approve, and administer courses of instruction designed to
815 qualify applicants or tax assessors under this Code section and to specify qualification
816 requirements for certification. The commissioner may contract with any professional
817 appraisal organization or firm or institution of higher education in this state to provide the
818 necessary courses of instruction or any part of any such course pursuant to Code Section
819 48-5-13.

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

822 **SECTION 4-3.**

823 Said title is further amended by revising paragraph (2) of subsection (b) of Code Section
824 48-5-311, relating to creation of county boards of equalization, as follows:

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

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

843 **PART V**844 **SECTION 5-1.**

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

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

851 **SECTION 5-2.**

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

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

868 SECTION 5-3.

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

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

- 873 (i) Existing zoning of property;
- 874 (ii) Existing use of property, including any restrictions or limitations on the use of
 875 property resulting from state or federal law or rules or regulations adopted pursuant
 876 to the authority of state or federal law;
- 877 (iii) Existing covenants or restrictions in deed dedicating the property to a particular
 878 use;
- 879 (iv) ~~Foreclosure sales, bank~~ Bank sales, other financial institution owned sales, or
 880 distressed sales, or any combination thereof, of comparable real property;
- 881 (v) Decreased value of the property based on limitations and restrictions resulting
 882 from the property being in a conservation easement; and
- 883 (vi) Any other existing factors provided by law or by rule and regulation of the
 884 commissioner deemed pertinent in arriving at fair market value."

885 SECTION 5-4.

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

888 "(B.2) In determining the fair market value of real property, the tax assessor shall not
 889 include the value of any intangible assets used by a business, wherever located,

890 including patents, trademarks, trade names, customer agreements, and merchandising
 891 agreements."

892 **PART VI**
 893 **SECTION 6-1.**

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

896 "(f) *Arbitration.*

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

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

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

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

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

921 ~~(B) If the parties do not agree to a single arbitrator, then three arbitrators shall hear the~~
 922 ~~appeal. Such arbitrators shall be appointed as provided in Code Section 9-9-67. If one~~
 923 ~~or both parties are unable to select an arbitrator, the appeal shall be heard by a single~~

924 arbitrator who shall be appointed by the judge of the superior court as provided in Code
 925 Section 9-9-67;

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

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

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

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

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

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

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

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

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

994 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
 995 ~~State Certified General Property Appraiser~~ state certified general real property
 996 appraiser or state certified residential real property appraiser pursuant to the rules and
 997 regulations of the Georgia Real Estate Commission and the Georgia Real Estate

998 Appraisers Board and shall have experience or expertise in appraising the type of
999 property that is the subject of the arbitration;

1000 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
1001 place to hear evidence and testimony from both parties. ~~He or she~~ The arbitrator shall
1002 provide written notice to the parties personally or by registered or certified mail or
1003 statutory overnight delivery not less than ten days before the hearing. The arbitrator
1004 may adjourn or postpone the hearing. The chief judge of the superior court of the
1005 circuit in which the property is located may direct the arbitrator to proceed promptly
1006 with the hearing and the determination of the appeal upon application of any party;

1007 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
1008 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
1009 hear and determine the controversy upon the documents, testimony, and other matters
1010 produced notwithstanding the failure of a party duly notified to appear;

1011 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
1012 other matters introduced at the hearing. The arbitrator or any party to the proceeding
1013 may have the proceedings transcribed by a court reporter;

1014 (vi) The provisions of this paragraph may be waived at any time by written consent
1015 of the taxpayer and the board of tax assessors;

1016 (vii) ~~Within 30 days of the date~~ At the conclusion of the hearing, the arbitrator shall
1017 render a decision regarding the value of the property subject to arbitration;

1018 (viii) In order to determine the value, the arbitrator shall consider a single value for
1019 the property submitted by the board of assessors and a single value submitted by the
1020 taxpayer. The taxpayer shall be responsible for the cost of any appraisal by the
1021 taxpayer's appraiser;

1022 (ix) Upon consideration of the single value submitted by the board of assessors and
1023 the single value submitted by the taxpayer, and evidence supporting the values
1024 submitted by the board of assessors and the taxpayer, the arbitrator shall determine
1025 which value is the value for the property under appeal;

1026 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county
1027 shall be responsible for the clerk of the superior court's fees, if any, and the fees and
1028 costs of such arbitrator. If the board of tax assessors' value is determined by the
1029 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior
1030 court's fees, if any, and the fees and costs of such arbitrator; and

1031 (xi) The board of tax assessors shall have the burden of proving its opinion of value
1032 and the validity of its proposed assessment by a preponderance of evidence.

1033 ~~(5)~~(4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
 1034 valuation established or rendered by any county board of equalization, arbitrator, hearing
 1035 officer, or board of arbitration superior court.

1036 ~~(6)~~(5) If the county's tax bills are issued before an arbitrator ~~or board of arbitration~~ has
 1037 rendered its decision on property which is on appeal, the county board of tax assessors
 1038 shall specify to the county tax commissioner the higher of the taxpayer's return valuation
 1039 or 85 percent of the current year's valuation as set by the county board of tax assessors.
 1040 This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall
 1041 be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending
 1042 the outcome of the appeal process. Such notice shall also indicate that upon resolution
 1043 of the appeal, there may be additional taxes due or a refund issued."

1044 SECTION 6-2.

1045 Said title is further amended in Code Section 48-5B-1, relating to moratorium on increases
 1046 in property valuation, by revising subsection (j) as follows:

1047 "(j) During the period of time in which this Code section is in effect, the commissioner
 1048 shall continue to examine and review county tax digests as required under this chapter;
 1049 provided, however, that, ~~in the event a deficiency in the tax digest of a county is~~
 1050 ~~attributable directly to the limitations required by this Code section, no~~ the county board
 1051 of tax assessors shall not be required to maintain any other valuation other than that
 1052 required under this Code section. No penalties shall be levied against such county shall be
 1053 subject to one-fourth mill recovery or \$5.00 parcel penalties regarding such deficiency."

1054 PART VII

1055 SECTION 7-1.

1056 Said title is further amended by revising Code Section 48-5-380, relating to refunds of taxes
 1057 and license fees by counties and municipalities, as follows:

1058 "48-5-380.

1059 (a) As provided in this Code section, each Each county and municipality ~~may~~ shall refund
 1060 to taxpayers any and all taxes and license fees:

1061 (1) Which ~~which~~ are determined to have been erroneously or illegally assessed and
 1062 collected from the taxpayers under the laws of this state or under the resolutions or
 1063 ordinances of any county or municipality; or

1064 (2) Which ~~which~~ are determined to have been voluntarily or involuntarily overpaid by
 1065 the taxpayers.

1066 (b) In any case in which it is determined that an erroneous or illegal collection of any tax
1067 or license fee has been made by a county or municipality or that a taxpayer has voluntarily
1068 or involuntarily overpaid any tax or license fee, the taxpayer from whom the tax or license
1069 fee was collected may file a claim for a refund with the governing authority of the county
1070 or municipality at any time within one year or, in the case of taxes, three years after the
1071 date of the payment of the tax or license fee to the county or municipality. The claim for
1072 refund shall be in writing and shall be in the form and shall contain the information
1073 required by the appropriate governing authority. The claim shall include a summary
1074 statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires
1075 a conference or hearing before the governing authority in connection with any claim for a
1076 refund, ~~he~~ the taxpayer shall so specify in writing in the claim. If the claim conforms to
1077 the requirements of this Code section, the governing authority shall grant a conference at
1078 a time specified by the governing authority. The governing authority shall consider
1079 information contained in the taxpayer's claim for a refund and such other information as
1080 is available. The governing authority shall approve or disapprove the taxpayer's claim and
1081 shall notify the taxpayer of its action. In the event any claim for refund is approved, the
1082 governing authority shall proceed under subsection (a) of this Code section to give effect
1083 to the terms of that subsection. No refund provided for in this Code section shall be
1084 assignable.

1085 (c) Any taxpayer whose claim for refund is denied by the governing authority of the
1086 county or municipality or whose claim is not denied or approved by the governing
1087 authority within one year from the date of filing the claim shall have the right to bring an
1088 action for a refund in the superior court of the county in which the claim arises. No action
1089 or proceeding for the recovery of a refund shall be commenced before the expiration of one
1090 year from the date of filing the claim for refund unless the governing authority of the
1091 county or municipality renders a decision on the claim within the one-year period. No
1092 action or proceeding for the recovery of a refund shall be commenced after the expiration
1093 of one year from the date the claim is denied. The one-year period prescribed in this
1094 subsection for filing an action for a refund shall be extended for such period as may be
1095 agreed upon in writing between the taxpayer and the governing authority of the county or
1096 municipality during the one-year period or any extension of the one-year period.

1097 (d) Any refunds approved or allowed under this Code section shall be paid from funds of
1098 the county, ~~or municipality,~~ the board of education, the state, or any other entity to which
1099 the taxes or license fees were originally paid. Refunds shall be paid within 60 days of the
1100 approval of the taxpayer's claim or within 60 days of the entry of a final decision in any
1101 action for a refund.

1102 (e) The governing authority of any county, by resolution, and the governing authority of
 1103 any municipality, by ordinance, ~~may~~ shall adopt rules and regulations governing the
 1104 administration of this Code section and may delegate the administration of this Code
 1105 section, including the approval or disapproval of claims where the reason for the claim is
 1106 based on an obvious clerical error, to an appropriate department in local government. In
 1107 disputed cases where there is no obvious error, the approval or disapproval of claims may
 1108 not be delegated by the governing authority."

1109 **PART VIII**

1110 **SECTION 8-1.**

1111 Said title is further amended in Code Section 48-2-18, relating to the assessment of property
 1112 of taxpayers who are required to return their property to the commissioner, by revising
 1113 subsection (e) as follows:

1114 "(e) Assessments made in accordance with subsection (d) of this Code section shall be
 1115 added to the regular county digest at the time the digest is transmitted to the commissioner
 1116 or at such time as the digest is otherwise required to be compiled. In the event that the
 1117 commissioner has not provided to the board of tax assessors by August 1 of a tax year the
 1118 notice of proposed assessments set forth in subsection (c) of this Code section for taxpayers
 1119 who are required to return their property to the commissioner pursuant to Code Section
 1120 48-5-511, the tax commissioner or tax receiver of the county where the such property is
 1121 located may issue an interim tax bill to such taxpayers, owning property in the county in
 1122 an amount equal to 85 percent of such taxpayer's property tax bill for the immediately
 1123 preceding tax year. or, in the event that such tax year is under appeal, the tax bill for the
 1124 most recent tax year in which the taxes for such property were finally assessed. At such
 1125 time as the county board of tax assessors adds the assessments for the tax year made in
 1126 accordance with subsection (d) of this Code section to the regular county digest, the tax
 1127 commissioner or tax receiver shall issue a corrected tax bill to each taxpayer who received
 1128 an interim tax bill, such corrected tax bill to be in an amount based upon the assessed value
 1129 of such taxpayer's property shown on the regular county digest and such taxpayer shall
 1130 remit any additional taxes due or, in the event of overpayment, shall be entitled to a tax
 1131 refund, in either case, without interest or penalty. Nothing in this subsection is intended to
 1132 alter a taxpayer's right to appeal from either the commissioner's notice of proposed
 1133 assessment or the county board of assessors' final assessment under the procedures set forth
 1134 in the subsections (c) and (d) of this Code section. The billing pursuant to this Code
 1135 section shall not be subject the tax commissioner or tax receiver of the county to the
 1136 forfeiture provisions of Code Section 48-5-135."

PART IX

SECTION 9-1.

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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

1173 ordinance shall be filed with the commissioner and shall continue in full force and effect
 1174 as provided in subsection (a) of this Code section. Notification of the repeal of the
 1175 resolution or ordinance shall be made as provided in subsection (a) of this Code section.

1176 ~~(2) Those taxes payable in installments and based on the current final tax digest as
 1177 provided in this subsection shall be billed on July 1 or as soon as practical after the
 1178 commissioner has issued an order authorizing the use of said digest for the collection of
 1179 taxes or the issuance of an order from a judge of superior court for the temporary
 1180 collection of taxes, whichever date is later. The first installment on such taxes shall be
 1181 one-half of the entire amount due for the year and shall become due 60 days from the date
 1182 of billing. The second installment on the taxes shall be one-half of the entire amount due
 1183 for the year and shall become due on December 20. Each installment shall become
 1184 delinquent on the day following its due date and, upon becoming delinquent, shall be
 1185 subject to a penalty of 5 percent. That part of the entire amount of a tax bill due which
 1186 is unpaid after December 20 shall be subject to interest at the rate specified in Code
 1187 Section 48-2-40 from December 21 until paid. Paragraph (3) of subsection (e) of this
 1188 Code section, relating to penalty and interest, shall not apply to installment payments
 1189 authorized by this subsection.~~

1190 (c) ~~For the purposes of subsection (a) of this Code section, The resolution or ordinance
 1191 providing for such taxes, fees, or special assessments due and payable in installments on
 1192 tangible property shall be as follows: establish the due dates for the installments.~~

1193 ~~(1) One-half of the taxes levied on the property for the preceding tax year shall be due
 1194 and payable at the time specified in the resolution or ordinance for the first installment;
 1195 and~~

1196 ~~(2) The remaining taxes shall be due and payable on the final installment, which shall
 1197 become due on December 20 of each year or 60 days from the date of billing, whichever
 1198 comes later, shall be the total taxes due on the property for the current year after credit
 1199 has been given for tax payments made in accordance with paragraph (1) of this
 1200 subsection.~~

1201 (d) Nothing contained in this Code section shall be construed to impose any liability for
 1202 the payment of any ad valorem taxes, fees, or special assessments upon any person for
 1203 property which was not owned on January 1 of the applicable tax year.

1204 (e)(1) This Code section shall apply to all persons required by law to make annual tax
 1205 returns of all their property in this state to the commissioner.

1206 (2) The governing authority of each county and of each municipal corporation is
 1207 authorized to collect taxes, fees, or special assessments in accordance with the installment
 1208 provisions of subsection (c) of this Code section even though no assessment has been

1209 placed on the subject tangible property for the tax year for which the installments are
1210 being collected.

1211 (3) Taxes, fees, or special assessments not paid when due under any installment
1212 authorized pursuant to this Code section shall bear interest at the rate provided by law for
1213 unpaid ad valorem taxes from the due date of any such installment. Any taxes, fees, or
1214 special assessments not paid in full by December 20 or 60 days from the date of billing,
1215 whichever comes later, of any year shall be subject to the penalties and interest provided
1216 by law.

1217 (f) The governing authority of each county may, ~~pursuant to Code Section 48-5-150~~, by
1218 ordinance or resolution provide for an earlier due date for the final installment authorized
1219 by this Code section. When the governing authority elects to establish an earlier due date,
1220 the final installment shall bear interest at the rate specified in Code Section 48-2-40 from
1221 the earlier date so established."

1222 **SECTION 9-2.**

1223 Said title is further amended by adding a new Code section to read as follows:

1224 "48-5-9.1.

1225 The governing authority of each county or municipality may by appropriate resolution or
1226 ordinance elect to receive in payment of ad valorem taxes any form of payment."

1227 **PART X**

1228 **SECTION 10-1.**

1229 Said title is further amended by revising Code Section 48-5-32.1, relating to certification of
1230 assessed taxable value of property and method of computation, resolution or ordinance
1231 required for millage rate, and advertisement of intent to increase property tax, as follows:

1232 "48-5-32.1.

1233 (a) As used in this Code section, the term:

1234 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real
1235 property.

1236 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
1237 digest certified by the tax commissioner of a taxing jurisdiction to the department and
1238 authorized by the commissioner for the collection of taxes, or, in the case where the
1239 governing authority of a county whose digest has not been approved by the commissioner
1240 has petitioned the superior court of the county for an order authorizing the immediate and
1241 temporary collection of taxes, the temporary digest so authorized.

- 1242 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
 1243 governing authority or other governing authority of a political subdivision of this state
 1244 that exercises the power to levy ad valorem taxes to carry out the governing authority's
 1245 purposes.
- 1246 (4) 'Mill' means one one-thousandth of a United States dollar.
- 1247 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
 1248 governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's
 1249 expenses for ~~their~~ its fiscal year.
- 1250 (6) 'Millage equivalent' means the number of mills which would result when the total net
 1251 assessed value added by reassessments is divided by the certified tax digest and the result
 1252 is multiplied by the previous year's millage rate.
- 1253 (7) 'Net assessed value' means the taxable assessed value of property after all
 1254 exemptions.
- 1255 (8) 'Recommending authority' means a county, independent, or area school board of
 1256 education that exercises the power to cause the levying authority to levy ad valorem taxes
 1257 to carry out the purposes of such board of education.
- 1258 (9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent
 1259 of the total net assessed value added by reassessments:
- 1260 (A) As calculated and certified to the commissioner by the tax commissioner for
 1261 county and educational tax purposes; and
- 1262 (B) As calculated by the collecting officer of the municipality for municipal tax
 1263 purposes.
- 1264 (10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
 1265 levying authority or the recommended levy of a specific recommending authority.
- 1266 (11) 'Total net assessed value added by reassessments' means the total net assessed value
 1267 added to the certified tax digest as a result of revaluation of existing real property that has
 1268 not been improved since the previous tax digest year.
- 1269 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
 1270 certify to the recommending authority and levying authority of each taxing jurisdiction the
 1271 total net assessed value added by reassessments contained in the certified tax digest for that
 1272 tax digest year of the taxing jurisdiction.
- 1273 (c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 1274 a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at
 1275 an advertised public meeting and at a time and place which is convenient to the taxpayers
 1276 of the taxing jurisdiction, in accordance with the procedures specified under Code
 1277 Section 48-5-32.

1278 (2) In those instances in which the recommending authority or levying authority
 1279 proposes to establish any a general maintenance and operation millage rate which would
 1280 require increases beyond the roll-back rate, the recommending authority or levying
 1281 authority shall advertise its intent to do so and shall conduct at least three public hearings
 1282 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
 1283 P.M., inclusive, on a business weekday. The recommending authority or levying
 1284 authority shall place an advertisement in a newspaper of general circulation serving the
 1285 residents of the unit of local government and post such advertisement on the website of
 1286 the recommending or levying authority, which shall read as follows:

1287 'NOTICE OF PROPERTY TAX INCREASE

1288 The (name of recommending authority or levying authority) has tentatively adopted a
 1289 millage rate which will require an increase in property taxes by (percentage increase
 1290 over roll-back rate) percent.

1291 All concerned citizens are invited to the public hearing on this tax increase to be held
 1292 at (place of meeting) on (date and time).

1293 Times and places of additional public hearings on this tax increase are at (place of
 1294 meeting) on (date and time).

1295 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
 1296 increase of (millage rate increase above the roll-back rate) mills. Without this tentative
 1297 tax increase, the millage rate will be no more than (roll-back millage rate) mills. The
 1298 proposed tax increase for a home with a fair market value of (average home value from
 1299 previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)
 1300 and the proposed tax increase for nonhomestead property with a fair market value of
 1301 (average nonhomestead property value from previous year's digest rounded to nearest
 1302 \$25,000.00) is approximately \$(increase).'

1303 Simultaneously with this notice the recommending authority or levying authority shall
 1304 provide a press release to the local media.

1305 (3) The advertisement shall appear at least one week prior to each hearing, ~~and shall~~ be
 1306 prominently displayed, be not less than 30 square inches, and ~~shall~~ not be placed in that
 1307 section of the newspaper where legal notices appear and shall be posted on the
 1308 appropriate website at least one week prior to each hearing. In addition to the
 1309 advertisement specified under this paragraph, the levying or recommending authority
 1310 may include in the notice reasons or explanations for such tax increase.

1311 (4) No recommending authority shall recommend and no levying authority shall levy a
 1312 millage rate in excess of the proposed millage rate as established pursuant to paragraph

1313 (2) of this subsection without beginning anew the procedures and hearings required by
1314 this Code section and those required by Code Section 48-5-32.

1315 (5) Any notice or hearing required under this Code section may be combined with any
1316 notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code
1317 Section 48-5-32.

1318 (d) Nothing contained in this Code section shall serve to extend or authorize any millage
1319 rate in excess of the maximum millage rate permitted by law or to prevent the reduction of
1320 the millage rate.

1321 ~~(e) The commissioner shall not accept for review the digest of any county which does not~~
1322 ~~submit simultaneously with such digest evidence of compliance with this Code section by~~
1323 ~~the levying authorities and recommending authorities with the exception of municipal~~
1324 ~~governing authorities. The commissioner shall not accept a digest for review or issue an~~
1325 ~~order authorizing the collection of taxes if the recommending authority or levying authority~~
1326 ~~other than municipal governing authorities has established a millage rate that is in excess~~
1327 ~~of the correct rollback without complying fully with the procedures required by this Code~~
1328 ~~section.~~ In the event a digest is not accepted for review by the commissioner pursuant to
1329 this subsection, it shall be accepted for review upon satisfactory submission by such
1330 authorities of such evidence. The levies of each of the levying authorities other than the
1331 county governing authority shall be invalid and unenforceable until such time as the
1332 provisions of this Code section have been met.

1333 (f) The commissioner shall promulgate such rules and regulations as may be necessary for
1334 the administration of this Code section."

1335 **PART XI.**

1336 **SECTION 11-1.**

1337 Said title is further amended in Code Section 48-5-304, relating to the approval of tax digests
1338 when assessments are in arbitration or on appeal, by revising subsection (a) as follows:

1339 "(a) The commissioner shall not be required to disapprove or withhold approval of the
1340 digest of any county solely because appeals have been filed or arbitrations demanded on
1341 the assessment of any property or number of properties in the county. ~~In such cases~~ Where
1342 appeals have been filed or arbitrations demanded, the assessment or assessments fixed by
1343 the board of tax assessors shall be listed together with the return value on the assessments
1344 and forwarded in a separate listing to the commissioner at the time the digest is filed for
1345 examination and approval. ~~The commissioner shall not approve any digest when the~~
1346 ~~assessed value that is in dispute for any property or properties on appeal or in arbitration~~
1347 ~~exceeds 3 percent of the total assessed value of the total taxable tangible digest of the~~

1348 ~~county for the same year. In any year when a complete revaluation or reappraisal program~~
 1349 ~~is implemented, the commissioner shall not approve a digest when 5 percent or more of the~~
 1350 ~~property by assessed value in dispute is in arbitration or on appeal and 5 percent or more~~
 1351 ~~of the number of properties is in arbitration or on appeal. When the assessed value in~~
 1352 ~~dispute on any one appeal or arbitration exceeds 1.5 percent of the total assessed value of~~
 1353 ~~the total taxable digest of the county for the same year, such appeal or arbitration may be~~
 1354 ~~excluded by the commissioner in making his or her determination of whether the digest~~
 1355 ~~may be approved under the limitations of the Code section."~~

1356 **PART XII**

1357 **SECTION 12-1.**

1358 Said title is further amended by revising Code Section 48-5-303, relating to correction of
 1359 mistakes in county tax digests, as follows:

1360 "48-5-303.

1361 (a) The county board of tax assessors shall have authority to correct factual errors in the
 1362 tax digest when discovered within three years and when such corrections are of benefit to
 1363 the taxpayer. Such corrections, after approval of the county board of tax assessors, shall
 1364 be communicated to the taxpayer and notice shall be provided to the tax commissioner.

1365 (b) If a tax receiver or tax commissioner makes a mistake in his the digest which is not
 1366 corrected by the county board of tax assessors or county board of equalization, the
 1367 commissioner, with the sanction of the Governor, shall correct the mistake by making the
 1368 necessary entries in the digest furnished the commissioner. The commissioner shall notify
 1369 the county governing authority and the tax collector of the county from which the digest
 1370 comes of the mistake and correction."

1371 **PART XIII**

1372 **SECTION 13-1.**

1373 This part and Part VI of this Act shall become effective upon its approval by the Governor
 1374 or upon its becoming law without such approval. The remaining provisions of this Act shall
 1375 become effective January 1, 2011.

1376 **SECTION 13-2.**

1377 All laws and parts of laws in conflict with this Act are repealed.