

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

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 eliminate real property ad valorem tax returns; to change
9 certain provisions regarding property returns; to change certain provisions regarding
10 returnable property; to change certain provisions regarding situs for returns by residents and
11 nonresidents; to change certain provisions regarding liability of nonresident for returns; to
12 change certain provisions regarding returns of taxable real property; to change certain
13 provisions regarding return of property located on certain airports; to change certain
14 provisions regarding proceedings with respect to returns and payment of taxes; to change
15 certain provisions regarding time for making returns; to change certain provisions regarding
16 oaths relating to returns; to change certain provisions regarding the effects of and penalties
17 for failure to make returns; to change certain provisions regarding return and collection of
18 taxes on unlawfully exempted property; to change certain provisions regarding criminal
19 penalties relating to tax receivers and tax commissioners; to change certain provisions
20 regarding payment of taxes in installments; to provide for powers, duties, and responsibilities
21 of the Department of Revenue regarding training of certain local tax officials and staff; to
22 change certain provisions regarding training classes for county tax collectors and tax
23 commissioners; to change certain provisions regarding training courses for appraisers and
24 members of county appraisal staff; to change certain provisions regarding qualification and
25 training of members of county boards of tax assessors; to change certain provisions regarding
26 creation and training of county boards of equalization; to revise and change the definition of
27 the term "fair market value of property"; to change certain provisions regarding digest
28 deficiencies attributable to the moratorium on increases in property valuation; to change

29 certain provisions regarding certain refunds of taxes; to change certain provisions regarding
 30 annual reports by the state revenue commissioner to county boards of tax assessors of all
 31 public utility property with the county; to change certain provisions regarding collection and
 32 payment of taxes in installments; to provide for forms of payment; to repeal certain
 33 provisions regarding publication of ad valorem tax rates; to change certain provisions relating
 34 to certification of assessed taxable value of property and method of computation, resolution
 35 or ordinance required for millage rate, and advertisement of intent to increase property tax;
 36 to provide for an effective date; to repeal conflicting laws; and for other purposes.

37 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

38 **PART I**
 39 **SECTION 1-1.**

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

43 "48-5-306.

44 (a) *Method of giving notice to taxpayer of changes made in such taxpayer's return.* Each
 45 county board of tax assessors may meet at any time to receive and inspect the tax returns
 46 to be laid before it by the tax receiver or tax commissioner. The board shall examine all
 47 the returns of both real and personal property of each taxpayer, and if in the opinion of the
 48 board any taxpayer has omitted from such taxpayer's returns any property that should be
 49 returned or has failed to return any of such taxpayer's property at its fair market value, the
 50 board shall correct the returns, assess and fix the fair market value to be placed on the
 51 property, make a note of such assessment and valuation, and attach the note to the returns.
 52 The board shall see that all taxable property within the county is assessed and returned at
 53 its fair market value and that fair market values as between the individual taxpayers are
 54 fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such
 55 taxpayer's proportionate share of taxes. ~~When any such corrections or changes, including~~
 56 ~~valuation increases or decreases, or equalizations have been made by the board, the~~ The
 57 board shall give annual written notice to the taxpayer of ~~any such changes made in~~ such
 58 taxpayer's returns. The notice may be given personally by leaving the notice at the
 59 taxpayer's dwelling house, usual place of abode, or place of business with some person of
 60 suitable age and discretion residing or employed in the house, abode, or business, or by
 61 sending the notice through the United States mail as first-class mail to the taxpayer's last
 62 known address. When notice is given by mail, the county board of tax assessors' return

63 address shall appear in the upper left corner of the face of the mailing envelope and with
 64 the United States Postal Service endorsement 'Return Service Requested' and the words
 65 'Official Tax Matter' clearly printed in boldface type in a location which meets United
 66 States Postal Service regulations.

67 (b) *Contents of notice.*

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

73 (A) Any changes or corrections, including valuation increases or decreases, or
 74 equalizations;

75 (B) The amount of the previous assessment;

76 ~~(B)~~(C) The amount of the current assessment;

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

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

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

82 (G) A statement that any and all qualified comparable sales data used to establish the
 83 current assessment shall be provided to the taxpayer immediately upon the taxpayer
 84 contacting the individual identified in subparagraph (H) of this paragraph; and

85 ~~(F)~~(H) The name and phone number of the person in the assessors' office who is
 86 administratively responsible for the handling of ~~the~~ an appeal and who the taxpayer
 87 may contact if the taxpayer has questions about the reasons for ~~the~~ any assessment
 88 change or the appeals process.

89 (2) In addition to the items required under paragraph (1) of this subsection, the notice
 90 shall contain a statement of the taxpayer's right to an appeal, which statement shall be in
 91 substantially the following form:

92 "The amount of your ad valorem tax bill for this year will be based on the appraised and
 93 assessed values specified in this notice. You have the right to appeal these values to the
 94 county board of tax assessors either followed by an appeal to the county board of
 95 equalization or to arbitration and in either case, to appeal to the superior court.

96 If you wish to file an appeal, you must do so in writing no later than ~~30 days~~ one year
 97 after the date of this notice. If you do not file an appeal by this date, your right to file
 98 an appeal will be lost. For further information on the proper method for filing an

99 appeal, you may contact the county board of tax assessors which is located at: (insert
 100 address) and which may be contacted by telephone at: (insert telephone number).'

101 (3) The commissioner shall establish by rule and regulation a uniform appeal form which
 102 shall be provided annually to the taxpayer with the annual notice under this Code section.
 103 Such uniform appeal form shall allow, but not require, a taxpayer to submit relevant
 104 information pertaining to the appeal.

105 (4) The commissioner shall establish by rule and regulation uniform state-wide dates for
 106 the mailing of the annual notice required under this Code section.

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

120 (d) *Records and information availability.* Notwithstanding the provisions of Code Section
 121 50-18-71, in the case of all public records and information of the county board of tax
 122 assessors pertaining to the appraisal and assessment of ~~the~~ real property ~~subject to such~~
 123 ~~notice:~~

124 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 125 ten business days, copies of such public records and information at a uniform copying fee
 126 not to exceed 25¢ per page; and

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

130 (e) *Basis for new assessment.* Where the assessment of the value of the taxpayer's real
 131 property subject to taxation exceeds the returned value of such property by 15 percent or
 132 more, the notice required by this subsection shall be accompanied by a simple,
 133 nontechnical description of the basis for the new assessment. All documents reviewed in
 134 making the assessment, the address of all real properties utilized as comparable properties,
 135 and all factors considered in establishing the new assessment shall be made available to the

136 taxpayer pursuant to the terms and conditions of subsection (d) of this Code section, and
 137 the notice shall contain a statement of that availability.

138 (e.1) *New assessment description.* Where the assessment of the value of the taxpayer's real
 139 property subject to taxation exceeds the returned value of such property by less than 15
 140 percent, a county governing authority may provide by ordinance or resolution that the
 141 notice thereof to the taxpayer may be accompanied by a simple, nontechnical description
 142 of the basis for the new assessment. Such notice may also contain a statement of the
 143 availability of 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.

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

148 **PART II**

149 **SECTION 2-1.**

150 Said title is further amended by revising Code Section 48-5-311, relating to county boards
 151 of equalization and appeals of ad valorem tax assessments, as follows:

152 "48-5-311.

153 (a) *Establishment.*

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

162 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 163 authority of a county makes a request to the grand jury of the county for additional
 164 alternate members of boards of equalization, the grand jury shall appoint the number of
 165 alternate members so requested to each board of equalization, such number not to exceed
 166 a maximum of 21 alternate members for each of the boards. The alternate members of
 167 the boards shall be duly qualified and authorized to serve on any of the boards of
 168 equalization of the county. The grand jury of any such county may designate a
 169 chairperson and two vice chairpersons of each such board of equalization. The
 170 chairperson and vice chairpersons shall be vested with full administrative authority in

171 calling and conducting the business of the board. Any combination of members or
 172 alternate members of any such board of equalization of the county shall be competent to
 173 exercise the power and authority of the board. Any person designated as an alternate
 174 member of any such board of equalization of the county shall be competent to serve in
 175 such capacity as provided in this Code section upon appointment and taking of oath.

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

188 (4) ~~Reserved~~ The governing authorities of two or more counties may by
 189 intergovernmental agreement establish regional boards of equalization for such counties
 190 which regional boards shall operate in the same manner and be subject to all of the
 191 requirements of this Code section specified for county boards of equalization.

192 (b) *Qualifications.*

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

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

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

218 (c) *Appointment.*

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

223 (2) The grand jury in each county at any term of court preceding November 1 of 1991
224 shall select three persons who are otherwise qualified to serve as members of the county
225 board of equalization and shall also select three persons who are otherwise qualified to
226 serve as alternate members of the county board of equalization. The three individuals
227 selected as alternates shall be designated as alternate one, alternate two, and alternate
228 three, with the most recent appointee being alternate number three, the next most recent
229 appointee being alternate number two, and the most senior appointee being alternate
230 number one. One member and one alternate shall be appointed for terms of one year, one
231 member and one alternate shall be appointed for two years, and one member and one
232 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
233 county shall select one member and one alternate for three-year terms.

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

241 (4) Within five days after the names of the members and alternate members of the county
242 board or boards of equalization have been selected, the clerk of the superior court shall
243 issue and deliver to the sheriff or deputy sheriff a precept containing the names of the
244 persons so selected. Within ten days of receiving the precept, the sheriff or deputy sheriff

245 shall cause the persons whose names are written on the precept to be served personally
 246 or by leaving the summons at their place of residence. The summons shall direct the
 247 persons named on the summons to appear before the clerk of the superior court on a date
 248 specified in the summons, which date shall not be later than December 15.

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

253 I, _____, agree to serve as a member of the board of equalization of the
 254 County of _____ and will decide any issue put before me without favor or
 255 affection to any party and without prejudice for or against any party. I will follow and
 256 apply the laws of this state. I also agree not to discuss any case or any issue with any
 257 person except when all of the parties are present. I ~~You~~ shall faithfully and impartially
 258 ~~discharge the duty of members and alternate members of the board of equalization for~~
 259 ~~the County of _____, my duties~~ in accordance with the Constitution and
 260 laws of this state, to the best of your my ~~skill and knowledge. So help you~~ me ~~God.~~

261 _____
 262 Signature of member or alternate member'

263 In addition to the oath of office prescribed in this paragraph, the judge of the superior
 264 court shall charge each member and alternate member of the county board of equalization
 265 with the law and duties relating to such office.

266 (6) Upon the failure of the grand jury to appoint members, alternate members, or both
 267 of county boards of equalization, either a taxpayer of the county or the county board of
 268 tax assessors shall be authorized to request in writing that the grand jury appoint such
 269 members. The grand jury shall make such appointments within five days of the receipt
 270 of such written request.

271 (d) *Duties and powers.*

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

274 (2) If in the course of determining an appeal the county board of equalization finds
 275 reason to believe that the property involved in an appeal or the class of property in which
 276 is included the property involved in an appeal is not uniformly assessed with other
 277 property included in the digest, the board shall request the respective parties to the appeal
 278 to present relevant information with respect to that question. If the board determines that
 279 uniformity is not present, the board may order the county board of tax assessors to take
 280 such action as is necessary to obtain uniformity, except that, when a question of
 281 county-wide uniformity is considered by the board, the board may order a partial or total

282 county-wide revaluation only upon a determination by a majority of all the members of
 283 the board that the clear and convincing weight of the evidence requires such action. The
 284 board of equalization may act pursuant to this paragraph whether or not the appellant has
 285 raised the issue of uniformity.

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

291 (4) The governing authority of the county shall assign a person with responsibility for
 292 oversight of all boards of equalization of the county. Such person shall not be a member
 293 or employee of the county board of tax assessors and shall have no responsibility for
 294 oversight of members or employees of the county board of tax assessors.

295 (e) *Appeal.*

296 (1)(A) Any resident or nonresident taxpayer may appeal from an assessment by the
 297 county board of tax assessors to the county board of equalization or to an arbitrator or
 298 arbitrators as to matters of taxability, uniformity of assessment, and value, and, for
 299 residents, as to denials of homestead exemptions. In the case of condominiums or tracts
 300 of land with common ownership or with common management, group appeals shall be
 301 authorized.

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

310 (C) Appeals to the county board of equalization shall be conducted in the manner
 311 provided in paragraph (2) of this subsection. Appeals to an arbitrator or arbitrators shall
 312 be conducted in the manner specified in subsection (f) of this Code section. Such
 313 appeal proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M.
 314 on a business day. Following the notification of the taxpayer of the date and time of
 315 ~~their~~ such taxpayer's scheduled hearing, the taxpayer shall be authorized to exercise a
 316 one-time option of changing the date and time of the taxpayer's scheduled hearing to
 317 a day and time acceptable to the taxpayer.

318 (2)(A) An appeal shall be effected by mailing to or filing with the county board of tax
319 assessors a notice of appeal ~~within 45 days from the date of mailing the notice pursuant~~
320 ~~to Code Section 48-5-306 except that for counties or municipal corporations providing~~
321 ~~for the collection and payment of ad valorem taxes in installments the time for filing~~
322 ~~the notice of appeal shall be 30 days~~ at any time during the one-year period
323 commencing on the date of the reassessment notice under Code Section 48-5-306. A
324 written objection to an assessment of real property received by a county board of tax
325 assessors stating the location of the real property and the identification number, if any,
326 contained in the tax notice shall be deemed a notice of appeal by the taxpayer under the
327 grounds listed in paragraph (1) of this subsection. Any such notice of appeal which is
328 mailed pursuant to this subparagraph shall be deemed to be filed as of the date of the
329 United States Postal Service postmark on such notice of appeal. A written objection
330 to an assessment of personal property received by a county board of tax assessors
331 giving the account number, if any, contained in the tax notice and stating that the
332 objection is to an assessment of personal property shall be deemed a notice of appeal
333 by the taxpayer under the grounds listed in paragraph (1) of this subsection. The county
334 board of tax assessors shall review the valuation or denial in question and, if any
335 changes or corrections are made in the valuation or decision in question, the board shall
336 send a notice of the changes or corrections to the taxpayer pursuant to Code Section
337 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the county
338 board of equalization as provided in subparagraph (C) of this paragraph if the taxpayer
339 is dissatisfied with the changes or corrections made by the county board of tax
340 assessors.

341 (B) If changes or corrections are made or if no changes or corrections are made in the
342 valuation or decision, the county board of tax assessors shall send written notice thereof
343 to the taxpayer and to the county board of equalization which notice shall also
344 constitute the taxpayer's appeal to the county board of equalization without the
345 necessity of the taxpayer's filing any additional notice of appeal to the county board of
346 tax assessors or to the county board of equalization. The county board of tax assessors
347 shall also send or deliver all necessary papers to the county board of equalization. If,
348 however, the taxpayer and the county board of tax assessors execute a signed agreement
349 as to valuation, the appeal shall terminate as of the date of such signed agreement.

350 (C) ~~If changes or corrections are made by the county board of tax assessors, the board~~
351 ~~shall notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with~~
352 ~~such changes or corrections, the taxpayer shall, within 21 days of the date of mailing~~
353 ~~of the change notice, institute an appeal to the county board of equalization by mailing~~
354 ~~to or filing with the county board of tax assessors a written notice of appeal. Any such~~

355 ~~notice of appeal which is mailed pursuant to this subparagraph shall be deemed to be~~
 356 ~~filed as of the date of the United States Postal Service postmark on such notice of~~
 357 ~~appeal. The county board of tax assessors shall send or deliver the notice of appeal and~~
 358 ~~all necessary papers to the county board of equalization.~~

359 (D) The written notice to the taxpayer required by this paragraph shall contain a
 360 statement of the grounds for rejection of any position the taxpayer has asserted with
 361 regard to the valuation of the property. No addition to or amendment of such grounds
 362 as to such position shall be permitted before the county board of equalization or in any
 363 arbitration proceedings.

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

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

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

378 (B) The commissioner, by regulation, ~~may~~ shall adopt uniform procedures and
 379 standards including, but not limited to, uniform rules similar to those for courts of
 380 record in this state, which, when approved by the State Board of Equalization, shall be
 381 followed by county boards of equalization in determining appeals. Such rules shall be
 382 updated and revised periodically but in no event no less frequently than every five
 383 years.

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

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

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

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

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

423 (iii)(I) If the county's tax bills are issued before the county board of equalization
424 has rendered its decision on property which is on appeal, the county board of tax
425 assessors shall specify to the county tax commissioner the higher of the taxpayer's
426 return valuation or 85 percent of the current year's valuation as set by the county
427 board of tax assessors. This amount shall be the basis for a temporary tax bill to be

428 issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill
 429 is a temporary tax bill pending the outcome of the appeal process. Such notice shall
 430 also indicate that upon resolution of the appeal, there may be additional taxes due
 431 or a refund issued.

432 (II) If the final determination of the value on appeal is less than the valuation thus
 433 used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in
 434 question. Such deduction shall be applied to the taxpayer's next subsequent tax bill
 435 on such property if such determination occurs on or after August 1 of the year of
 436 such appeal; otherwise, such deduction shall be refunded to the taxpayer and shall
 437 include interest on the amount of such deduction at the same rate as specified in
 438 Code Section 48-2-35 which shall accrue from November 15 of the taxable year in
 439 question or the date the final installment of the tax was due or was paid, whichever
 440 is later. In no event shall the amount of such interest exceed \$150.00.

441 (III) If the final determination of value on appeal is greater than the valuation thus
 442 used, the taxpayer shall be liable for the increase in taxes for the year in question,
 443 and such increase shall be applied to the taxpayer's next subsequent tax bill on such
 444 property if such determination occurs on or after August 1 of the year of such
 445 appeal; otherwise, the taxpayer shall be liable for the increase in taxes due to the
 446 increased valuation fixed on appeal with interest at the rate as specified in Code
 447 Section 48-2-35. Such interest shall accrue from November 15 of the taxable year
 448 in question or the date the final installment of the tax was due to the date the
 449 additional taxes are remitted, but in no event shall the amount of such interest
 450 exceed \$150.00. Any taxpayer shall be exempt each taxable year from any such
 451 interest owed under this subdivision with respect to such taxpayer's homestead
 452 property.

453 (iv) Any decision of the county board of equalization that results in a valuation
 454 higher than the value asserted by the taxpayer shall be unanimous; otherwise, the
 455 decision shall by operation of law be in favor of the taxpayer's claims.

456 (7) The county governing authority shall furnish the county board of equalization
 457 necessary facilities and secretarial and clerical help. The secretary of the county board
 458 of tax assessors shall see that the records and information of the county board of tax
 459 assessors are transmitted to the county board of equalization. The county board of
 460 equalization must consider in the performance of its duties the information furnished by
 461 the county board of tax assessors and the taxpayer.

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

465 (9) All computations of time under this subsection shall be determined under this
 466 paragraph so that when a period of time measured in days, weeks, months, years, or other
 467 measurements of time except hours is prescribed for the exercise of any privilege or the
 468 discharge of any duty, the first day shall not be counted but the last day shall be counted;
 469 and, if the last day falls on Saturday or Sunday, the party having such privilege or duty
 470 shall have through the following Monday to exercise the privilege or to discharge the
 471 duty. When the last day prescribed for such action falls on a public and legal holiday as
 472 set forth in Code Section 1-4-1, the party having the privilege or duty shall have through
 473 the next business day to exercise the privilege or to discharge the duty. When the period
 474 of time prescribed is less than seven days, intermediate Saturdays, Sundays, and legal
 475 holidays shall be excluded in the computation.

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

484 (11) All appeals under this subsection shall utilize the uniform appeal form following its
 485 adoption and distribution by the commissioner.

486 (12) In any county the tax digest of which includes commercial property the cumulative
 487 value of which exceeds \$1 million, the tax commissioner shall appoint a licensed
 488 appraiser who will perform the powers, responsibilities, duties, and authority of the
 489 county board of equalization with respect to commercial property appeals.

490 (f) *Arbitration.*

491 (1) At the option of the taxpayer an appeal shall be submitted to arbitration.

492 (2) Following an election by the taxpayer under paragraph (1) of this subsection, an
 493 arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration
 494 with the county board of tax assessors. The notice of arbitration shall specifically state
 495 the grounds for arbitration. The notice shall be filed ~~within 45 days from~~ at any time
 496 during the one-year period commencing on the date of mailing the notice pursuant to
 497 Code Section 48-5-306 ~~except that for counties or municipal corporations providing for~~
 498 ~~the collection and payment of ad valorem taxes in installments the time for filing the~~
 499 ~~notice of appeal shall be 30 days.~~ Such notice of arbitration appeal is deemed filed as of
 500 the date of the United States Postal Service postmark; receipt of delivery by statutory
 501 overnight delivery; or, if the board of tax assessors consents, by transmitting a copy to

502 the board of tax assessors via e-mail in portable document format (PDF) using all e-mail
 503 addresses provided by the board of tax assessors and showing in the subject line of the
 504 e-mail message the words STATUTORY ELECTRONIC SERVICE in capital letters.
 505 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon
 506 such service. Proof of service may be made by certificate of the taxpayer, his or her
 507 attorney, or his or her employee by written admission or by affidavit. Failure to make
 508 proof of service shall not affect the validity of service. The county board of tax assessors
 509 shall certify to the clerk of the superior court the notice of arbitration and any other
 510 papers specified by the person seeking arbitration including, but not limited to, the staff
 511 information from the file used by the county board of tax assessors. All papers and
 512 information certified to the clerk shall become a part of the record on arbitration. Within
 513 15 days of the filing of the certification to the clerk of the superior court, the judge shall
 514 issue an order authorizing the arbitration and appointing a referee.

515 (3) The arbitration of the correctness of the decision of the county board of tax assessors
 516 shall be conducted pursuant to the procedures outlined in Article 2 of Chapter 9 of Title
 517 9 with the following exceptions:

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

520 (B) If the parties do not agree to a single arbitrator, then three arbitrators shall hear the
 521 appeal. Such arbitrators shall be appointed as provided in Code Section 9-9-67. If one
 522 or both parties are unable to select an arbitrator, the appeal shall be heard by a single
 523 arbitrator who shall be appointed by the judge of the superior court as provided in Code
 524 Section 9-9-67;

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

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

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

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

541 (4)(A) As used in this paragraph, the term 'certified appraisal' means an appraisal or
542 appraisal report given, signed, and certified as such by a registered real estate appraiser
543 as classified by the Georgia Real Estate Appraisers Board.

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

546 ~~(A)~~(i) Following an election by the taxpayer to use the binding arbitration provisions
547 of this subsection paragraph, a binding arbitration appeal shall be effected by the
548 taxpayer filing a written notice of binding arbitration appeal with the county board of
549 tax assessors. Such notice of binding arbitration appeal is deemed filed as of the date
550 of the United States Postal Service postmark; receipt of delivery by statutory
551 overnight delivery; or, if the board of tax assessors consents, by transmitting a copy
552 to the board of tax assessors via e-mail in portable document format (PDF) using all
553 e-mail addresses provided by the board of tax assessors and showing in the subject
554 line of the e-mail message the words STATUTORY ELECTRONIC SERVICE in
555 capital letters. Service by mail, statutory overnight delivery, or electronic transmittal
556 is complete upon such service. Proof of service may be made by certificate of the
557 taxpayer, his or her attorney, or his or her employee by written admission or by
558 affidavit. Failure to make proof of service shall not affect the validity of service. The
559 notice of binding arbitration appeal shall specifically state the grounds for arbitration.
560 The notice shall be filed within 45 days from the date of mailing the notice pursuant
561 to Code Section 48-5-306 except that for counties or municipal corporations
562 providing for the collection and payment of ad valorem taxes in installments, the time
563 for filing the notice of appeal shall be 30 days. Within ten days of receipt of a
564 taxpayer's notice of binding arbitration appeal, the board of tax assessors shall send
565 to the taxpayer an acknowledgment of receipt of the appeal; a notice that the taxpayer
566 must, within 45 days of the filing of the notice, provide to the board of assessors for
567 consideration a copy of a certified appraisal; and a confirmation of the amount of the
568 filing fees, if any, required under Code Section 15-6-77 and notice that within 45 days
569 the taxpayer shall pay to the clerk of the superior court the fees. Failure of the
570 taxpayer to provide such certified appraisal and filing fees within such 45 days shall
571 terminate the appeal unless the taxpayer within such 45 day period elects to have the
572 appeal forwarded to the board of equalization. Prior to appointment of the arbitrator
573 and within 30 45 days of filing the notice of appeal, the taxpayer shall provide a copy
574 of the value certified appraisal by a professional real estate appraiser as classified by
575 the Georgia Real Estate Appraisers Board as specified in this paragraph to the board

576 of assessors for consideration. ~~If, within 30~~ Within 45 days of receiving the
 577 taxpayer's certified appraisal, the board of assessors ~~accepts~~ shall either accept the
 578 taxpayer's appraisal, in which case that value shall become final. ~~If or~~ the county
 579 board of tax assessors ~~rejects~~ shall reject the taxpayer's appraisal, in which case the
 580 county board of tax assessors shall certify within ~~30~~ 45 days the appeal to the clerk
 581 of the superior court of the circuit in which the property is located along with any
 582 other papers specified by the person seeking binding arbitration under this paragraph,
 583 including, but not limited to, the staff information from the file used by the county
 584 board of tax assessors. In the event that the county board of tax assessors neither
 585 accepts nor rejects the value set out in the certified appraisal within such 45 day
 586 period, then the certified appraisal shall become the final value. In any case where
 587 a taxpayer properly filed for the 2009 tax year a notice of binding arbitration appeal
 588 and provided the required certified appraisal in accordance with this paragraph and
 589 the board of assessors neither accepted nor rejected the value set out in such certified
 590 appraisal within the 30 day period formerly specified under this subparagraph, then
 591 for purposes of the 2009 tax year, the value set forth in the taxpayer's certified
 592 appraisal shall be deemed the final value. All papers and information certified to the
 593 clerk shall become a part of the record on arbitration. At the time of certification of
 594 the appeal, the county board of tax assessors shall serve the taxpayer and his or her
 595 attorney of record, if any, or employee with a copy of the certification along with any
 596 other papers specified by the person seeking arbitration along with the civil action file
 597 number assigned to the appeal. If more than one property is under appeal, upon
 598 request of the taxpayer, all such appeals shall be consolidated in one hearing and
 599 separate decisions shall be rendered as to each parcel or item of property. Within 15
 600 days of filing the certification to the clerk of the superior court, the chief judge of the
 601 superior court of the circuit in which the property is located shall issue an order
 602 authorizing the arbitration; and

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

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

608 (ii)(II) In order to be qualified to serve as an arbitrator, a person shall be classified
 609 as a State Certified General Property Appraiser pursuant to the rules and regulations
 610 of the Georgia Real Estate Appraisers Board and shall have experience or expertise
 611 in appraising the type of property that is the subject of the arbitration;

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

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

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

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

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

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

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

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

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

646 (5) The provisions ~~in subsection (c) of Code Section 48-5-299 shall not apply to the~~
647 ~~valuation established or rendered by any arbitrator or board of arbitration~~ binding or

648 nonbinding arbitration or to appeals to superior court from the county board of
 649 equalization.

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

658 (7) An attorney acting on behalf of or representing a taxpayer shall be provided a copy
 659 of all notices required to be provided to the taxpayer regarding valuation, hearing times
 660 and dates, or official actions within the same time period that such notices are required
 661 to be provided to the taxpayer.

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

663 (1) The taxpayer or, except as otherwise provided in this paragraph and except for a
 664 determination of value by an arbitrator pursuant to paragraph (4) of subsection (f) of this
 665 Code section, the county board of tax assessors may appeal decisions of the county board
 666 of equalization, the arbitrator, or the arbitrators, as applicable, to the superior court of the
 667 county in which the property lies. By mutual written agreement, the taxpayer and the
 668 county board of tax assessors may waive an appeal to the county board of equalization
 669 and initiate an appeal under this subsection. A county board of tax assessors shall not
 670 appeal a decision of the county board of equalization or arbitrator or board of arbitration,
 671 as applicable, other than an arbitration pursuant to paragraph (4) of subsection (f) of this
 672 Code section changing an assessment by 20 percent or less unless the board of tax
 673 assessors gives the county governing authority a written notice of its intention to appeal,
 674 and, within ten days of receipt of the notice, the county governing authority by majority
 675 vote does not prohibit the appeal. In the case of a joint city-county board of tax assessors,
 676 such notice shall be given to the city and county governing authorities, either of which
 677 may prohibit the appeal by majority vote within the allowed period of time.

678 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 679 effected by mailing to or filing with the county board of tax assessors a written notice of
 680 appeal. Any such notice of appeal which is mailed pursuant to this paragraph shall be
 681 deemed to be filed as of the date of the United States Postal Service postmark on such
 682 notice of appeal. An appeal by the county board of tax assessors shall be effected by
 683 giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain
 684 the name and the last known address of the taxpayer. The notice of appeal shall

685 specifically state the grounds for appeal. The notice shall be mailed or filed within 30
 686 days from the date on which the decision of the county board of equalization is mailed
 687 pursuant to subparagraph (e)(6)(D) of this Code section or within 30 days from the date
 688 on which the arbitration decision is rendered pursuant to subparagraph (f)(3)(D) of this
 689 Code section, whichever is applicable. The county board of tax assessors shall certify to
 690 the clerk of the superior court the notice of appeal and any other papers specified by the
 691 person appealing including, but not limited to, the staff information from the file used by
 692 either the county board of tax assessors or the county board of equalization. All papers
 693 and information certified to the clerk shall become a part of the record on appeal to the
 694 superior court. At the time of certification of the appeal, the county board of tax
 695 assessors shall serve the taxpayer and his or her attorney of record, if any, or employee
 696 with a copy of the notice of appeal and with the civil action file number assigned to the
 697 appeal. Such service shall be effected in accordance with subsection (b) of Code Section
 698 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of
 699 tax assessors in the appeal until such service has been made.

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

706 (4)(A) The appeal shall be heard before a jury at the first term following the filing of
 707 the appeal unless continued by the court upon a showing of good cause. If only
 708 questions of law are presented in the appeal, the appeal shall be heard as soon as
 709 practicable before the court sitting without a jury. Each hearing before the court sitting
 710 without a jury shall be held within 30 days following the date on which the appeal is
 711 filed with the clerk of the superior court. The time of any hearing shall be set in
 712 consultation with the taxpayer and at a time acceptable to the taxpayer between the
 713 hours of 8:00 A.M. and 7:00 P.M. on a business day.

714 (B)(i) The county board of tax assessors shall use the valuation of the county board
 715 of equalization or the arbitrator or arbitrators, as applicable, in compiling the tax
 716 digest for the county. If the final determination of value on appeal is less than the
 717 valuation set by the county board of equalization, the arbitrator, or the arbitrators, as
 718 applicable, the taxpayer shall receive a deduction in such taxpayer's taxes for the year
 719 in question. Such deduction shall be applied to the taxpayer's next subsequent tax bill
 720 on such property if such determination occurs on or after August 1 of the year of such
 721 appeal; otherwise, such deduction shall be refunded to the taxpayer and shall include

722 interest on the amount of such deduction at the same rate as specified in Code Section
 723 48-2-35 which shall accrue from November 15 of the taxable year in question or the
 724 date the final installment of the tax was due or was paid, whichever is later. In no
 725 event shall the amount of such interest exceed \$150.00.

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

733 (iii) If the final determination of value on appeal is greater than the valuation set by
 734 the county board of equalization, the arbitrator, or the arbitrators, as applicable, the
 735 taxpayer shall be liable for the increase in taxes for the year in question, and such
 736 increase shall be applied to the taxpayer's next subsequent tax bill on such property
 737 if such determination occurs on or after August 1 of the year of such appeal;
 738 otherwise, the taxpayer shall be liable for the increase in taxes due to the increased
 739 valuation fixed on appeal with interest at the same rate as specified in Code Section
 740 48-2-35. Such interest shall accrue from November 15 of the taxable year in question
 741 or the date the final installment of tax was due to the date the additional taxes are
 742 remitted, but in no event shall the amount of such interest exceed \$150.00. Any
 743 taxpayer shall be exempt each taxable year from any such interest owed under this
 744 subparagraph with respect to such taxpayer's homestead property.

745 (h) In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 746 taxpayer shall be entitled to make audio recordings of any interview with any officer or
 747 employee of the taxing authority relating to the valuation of the taxpayer's property subject
 748 to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and
 749 with equipment provided by the taxpayer, and no such officer or employee may refuse to
 750 participate in an interview relating to such valuation for reason of the taxpayer's choice to
 751 record such interview.

752 (i) *Alternate members.* Alternate members of the county board of equalization in the order
 753 in which selected shall serve:

754 (1) As members of the county board of equalization in the event there is a permanent
 755 vacancy on the board created by the death, ineligibility, removal from the county, or
 756 incapacitating illness of a member or by any other circumstances. An alternate member
 757 who fills a permanent vacancy shall be considered a member of the board for the
 758 remainder of the unexpired term;

759 (2) In any appeal with respect to which a member of the board is disqualified and shall
760 be considered a member of the board; or

761 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member
762 and shall be considered a member of the board.

763 (j) *Disqualification.*

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

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

781 (k) *Compensation.* Each member of the county board of equalization shall be
782 compensated by the county per diem for time expended in considering appeals. The
783 compensation shall be paid at a rate of not less than \$25.00 per day and shall be determined
784 by the county governing authority. The attendance at required approved appraisal courses
785 shall be part of the official duties of a member of the board, and he or she shall be paid for
786 each day in attendance at such courses and shall be allowed reasonable expenses
787 necessarily incurred in connection with such courses. Compensation pursuant to this
788 subsection shall be paid from the county treasury upon certification by the member of the
789 days expended in consideration of appeals.

790 (l) *Military service.* In the event of the absence of an individual from such individual's
791 residence because of duty in the armed forces, the filing requirements set forth in
792 ~~subparagraph (e)(2)(A) of this Code section~~ and paragraph (2) of subsection (f) of this
793 Code section shall be tolled for a period of 90 days. During this period any member of the
794 immediate family of the individual, or a friend of the individual, may notify the tax receiver
795 or the tax commissioner of the individual's absence due to military service and submit

796 written notice of representation for the limited purpose of the appeal. Upon receipt of this
 797 notice, the tax receiver or the tax commissioner shall initiate the appeal.
 798 (m) In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer
 799 within 60 days of the last date upon which an appeal may be filed, or the date the final
 800 determination of value is established on appeal, whichever is later. Any refund paid after
 801 the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the
 802 same rate as specified in Code Section 48-2-35."

803 **PART III**
 804 **SECTION 3-1.**

805 Said title is further amended by revising Code Section 48-5-6, relating to property returns,
 806 as follows:
 807 "48-5-6.
 808 All property shall be ~~returned for~~ subject to taxation at its fair market value except as
 809 otherwise provided in this chapter."

810 **SECTION 3-2.**

811 Said title is further amended by revising Code Section 48-5-10, relating to returnable
 812 property, as follows:
 813 "48-5-10.
 814 All personal property shall be returned by the taxpayers for taxation to the tax
 815 commissioner or tax receiver as provided by law. Each return by a taxpayer shall be for
 816 personal property held and subject to taxation on January 1 next preceding each return."

817 **SECTION 3-3.**

818 Said title is further amended by revising Code Section 48-5-11, relating to situs for returns
 819 by residents, as follows:
 820 "48-5-11.
 821 Unless otherwise provided by law, all:
 822 (1) Real property of a resident or nonresident shall be ~~returned for~~ subject to taxation ~~to~~
 823 ~~the tax commissioner or tax receiver of~~ in the county where the property is located; and
 824 (2) Personal property of a resident individual shall be returned for taxation to the tax
 825 commissioner or tax receiver of the county where the individual maintains a permanent
 826 legal residence."

827 **SECTION 3-4.**

828 Said title is further amended by revising Code Section 48-5-12, relating to situs of returns by
829 nonresidents, as follows:

830 "48-5-12.

831 Unless otherwise provided by law, all ~~real and~~ personal property of nonresidents shall be
832 returned for taxation to the tax commissioner or tax receiver of the county where the
833 property is located."

834 **SECTION 3-5.**

835 Said title is further amended by revising Code Section 48-5-14, relating to liability of
836 nonresidents for returns, as follows:

837 "48-5-14.

838 A nonresident person, all persons who return personal property for a nonresident, and the
839 nonresident's personal property located in this state shall be liable for the taxes on the
840 personal property."

841 **SECTION 3-6.**

842 Said title is further amended by revising Code Section 48-5-15, relating to returns of taxable
843 real property, as follows:

844 "48-5-15.

845 ~~(a) All improved and unimproved real property in this state which is subject to taxation~~
846 ~~shall be returned in person or by mail by the person owning the real property or by his~~
847 ~~agent or attorney to the tax receiver or tax commissioner of the county where the real~~
848 ~~property is located.~~

849 ~~(b) If the real property has a district, number, and section designation, the tax receiver or~~
850 ~~tax commissioner shall require the person making a return of the real property to return it~~
851 ~~by district, number, and section designation. If the real property has no designation by~~
852 ~~district, number, and section, it shall be returned by such description as will enable the tax~~
853 ~~receiver or tax commissioner to identify it.~~

854 ~~(c) No tax receiver or tax commissioner shall receive any return of real property which~~
855 ~~does not designate the real property as provided in this Code section. The commissioner~~
856 ~~shall not allow any tax receiver or tax commissioner who receives returns in any manner~~
857 ~~other than as provided in this Code section any compensation or percentage for his services~~

858 Reserved."

859 **SECTION 3-7.**

860 Said title is further amended by revising Code Section 48-5-15.1, relating to returns of
 861 property located on certain airports, as follows:

862 "48-5-15.1.

863 (a) All ~~real property and~~ tangible personal property shall be returned for taxation, and all
 864 real property and tangible personal property shall be subject to taxation as provided in this
 865 Code section where such property is located on the premises of an airport and:

866 (1) Such airport is divided by one or more county lines such that the airport is located in
 867 two or more counties; and

868 (2) Such airport is owned or operated by a local airport authority which authority
 869 functions on behalf of one of the counties within which the airport is located.

870 (b) For the purposes of this Code section, an authority shall be considered as functioning
 871 on behalf of a county where a majority of the members of the authority are members who
 872 meet any of the following descriptions:

873 (1) An authority member who is also a member of the county governing authority or an
 874 official or employee of the county;

875 (2) An authority member appointed by the county governing authority or appointed by
 876 an officer of the county;

877 (3) An authority member who is also a member of the governing authority of a city
 878 within the county or an official or employee of a city within the county; or

879 (4) An authority member appointed by the governing authority of a city within the
 880 county or appointed by an officer of a city within the county.

881 (c) All such ~~real property and~~ tangible personal property located on the premises of an
 882 airport as described in subsections (a) and (b) of this Code section shall be returned for
 883 taxation to the tax commissioner or tax receiver of the county on behalf of which the
 884 airport authority functions. All such real and tangible personal property shall be subject
 885 to taxation by only the county on behalf of which the airport authority functions and not
 886 by any other county.

887 (d) Nothing in this Code section shall apply with respect to any airport certificated under
 888 Title 14, Part 139; of the Code of Federal Regulations or shall apply with respect to the
 889 taxation of commercial airliners which shall be subject to Article 12 of this chapter and
 890 other applicable provisions of law. With respect to aircraft which would otherwise be
 891 subject to the provisions of Code Section 48-5-16, the provisions of this Code section shall
 892 control over the provisions of Code Section 48-5-16. Except as specifically provided
 893 otherwise in the first sentence of this subsection, this Code section shall control over any
 894 other conflicting provisions of this chapter; but nothing in this Code section shall be

895 construed as taking away the tax-exempt status of any property which is otherwise
896 exempted by law from ad valorem taxation."

897 **SECTION 3-8.**

898 Said title is further amended by revising Code Section 48-5-17, relating to proceedings
899 regarding returns and payment of taxes, as follows:

900 "48-5-17.

901 (a)(1) If a county claims to be entitled to the return and taxation of any personal property
902 returned or about to be returned in another county, the county claiming to be so entitled
903 may apply to the superior court of the county in which the personal property has been or
904 is about to be returned, in a petition to which the taxpayer and all the counties claiming
905 the taxes shall be made parties, for direction and judgment as to which county is entitled
906 under the law to the return and taxes.

907 (2) If a county claims to be entitled to the return and taxation of any personal property
908 returned or about to be returned in another county by any person to the commissioner, the
909 county disputing the return may apply to the superior court of the county in which the
910 taxpayer has located the personal property in the return to the commissioner for direction
911 and judgment as to which county under the law is entitled to the return and taxes. All
912 counties claiming the taxes, the taxpayer, and the commissioner shall be made parties to
913 the action.

914 (3) The proceedings under this Code section shall be the same in all respects as in other
915 actions seeking equitable relief except that the petition shall be triable at the first term of
916 the court and, as in other cases, shall be reviewed by appeal to the Supreme Court of
917 Georgia.

918 (4) This subsection shall not affect the law relating to returns to be made to the
919 commissioner other than by providing a venue for determining a dispute on tax rights as
920 set forth in this subsection.

921 (b) If any officer having charge of the fiscal affairs of the county bringing the action can
922 make the affidavit required by Code Section 9-10-51, the judge of the superior court before
923 whom the action is brought shall change the venue to an adjoining county. The losing
924 party in the contest shall pay all costs.

925 (c) The taxes due the state and the undisputed taxes due the counties contesting shall not
926 be held up by an action brought pursuant to this Code section, and the restraint shall apply
927 only to the taxes in dispute under the issue, which shall be plainly set forth in the petition.

928 (d) Pending the determination of the case, accruing taxes shall be collected by the officers
929 of the county to which the return has been made by the taxpayer. Should another county
930 be found to be entitled to the taxes, judgment shall be entered in favor of the county

931 entitled to the taxes and against the county collecting the taxes for the portion of the taxes
932 paid into the treasury of the collecting county.

933 (e) Should the amount of taxes recovered by an entitled county for any year exceed the
934 amount that would have been assessed for that year on the return as made by the taxpayer
935 had the return been made in the county entitled, the excess shall be returned to the
936 taxpayer. Should the amount of taxes recovered fall short, execution shall be issued, as in
937 the case of defaulting taxpayers, by the officer of the county entitled.

938 (f) No commission shall be paid to the tax receiver, tax collector, or tax commissioner on
939 state and county taxes collected when an action concerning the collection is pending as
940 provided in this Code section. The county's portion of the tax, together with commissions
941 on state and county taxes allowed the tax receiver, tax collector, or tax commissioner shall
942 be paid into the county treasury of the county collecting to await the outcome of the
943 litigation. Upon the final determination, the officers of the county determined to be entitled
944 to the taxes shall receive their legal commissions. The state taxes collected pending the
945 action shall be forwarded to the commissioner by the officer collecting as though no such
946 action were pending. Commissions allowed on state taxes shall be paid into the county
947 treasury of the county collecting to await the determination of the action, as provided in
948 this Code section."

949 **SECTION 3-9.**

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

952 "48-5-18.

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

956 (b) Reserved.

957 (c) Reserved.

958 (d) Reserved.

959 (e) Reserved.

960 (f) Reserved.

961 (g) Reserved.

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

966 (i) In all counties having therein the greater part of a city having a population of more than
 967 350,000 according to the United States decennial census of 1970 or any future such census,
 968 the officers authorized to receive tax returns for all such cities and counties shall open their
 969 books for the return of taxes on January 2 of each year and shall close them on March 1 of
 970 each year.

971 (j) Reserved.

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

983

SECTION 3-10.

984 Said title is further amended by revising Code Section 48-5-19, relating to oaths regarding
 985 returns, as follows:

986 "48-5-19.

987 (a) Each return of taxable personal property shall be signed by or for the person
 988 responsible for filing the return and shall contain or be verified by the following written
 989 declaration:

990 'I do solemnly swear that I have carefully read (or have heard read) and have duly
 991 considered the questions propounded in the foregoing tax list, and that the value placed
 992 by me on the property returned, as shown by the list, is the true market value thereof; and
 993 I further swear that I returned, for the purpose of being taxed thereon, every species of
 994 property that I own in my own right or have control of either as agent, executor,
 995 administrator, or otherwise; and that in making this return, for the purpose of being taxed
 996 thereon, I have not attempted either by transferring my property to another or by any
 997 other means to evade the laws governing taxation in this state. I do further swear that in
 998 making this return I have done so by estimating the true worth and value of every species
 999 of property contained therein.'

1000 (b) The fact that a person appears to have signed a return of taxable personal property on
 1001 behalf of a person required to file a return shall be prima-facie evidence that the person was
 1002 authorized to sign on behalf of such person.

1003 (c) Any person who shall make any false statement in any return of taxable personal
 1004 property shall be guilty of false swearing, whether or not an oath is actually administered
 1005 to him or her, if such statement shall purport to be under oath. On conviction of such
 1006 offense, such person shall be punished as provided by Code Section 16-10-71.

1007 (d)(1) As used in this subsection, the term 'digital signature' means a digital or electronic
 1008 method executed or adopted by a party with the intent to be bound by or to authenticate
 1009 a record, which is unique to the person using it, is capable of verification, is under the
 1010 sole control of the person using it, and is linked to data in such a manner that if the data
 1011 are changed, the digital or electronic signature is invalidated.

1012 (2) Notwithstanding any provision of law to the contrary, the commissioner is authorized
 1013 to promulgate rules and regulations setting forth the procedure for satisfying the signature
 1014 requirement for returns whether by electronic digital signature, voice signature, or other
 1015 means, so long as appropriate security measures are implemented which assure security
 1016 and verification of the signature procedure."

1017 **SECTION 3-11.**

1018 Said title is further amended by revising Code Section 48-5-20, relating to effects of and
 1019 penalties for failure to make returns, as follows:

1020 "48-5-20.

1021 (a)(1) Any taxpayer of any county who returned personal property or paid personal
 1022 property taxes in the county for the preceding tax year and who fails to return his such
 1023 property for taxation for the current tax year as required by this chapter shall be deemed
 1024 to have returned for taxation the same property as was returned or deemed to have been
 1025 returned in the preceding tax year at the same valuation as the property was finally
 1026 determined to be subject to taxation in the preceding year. Each such taxpayer shall also
 1027 be deemed to have claimed the same homestead exemption and personal property
 1028 exemption as allowed in the preceding year.

1029 ~~(2) Any taxpayer of any county who acquired real property by transfer in the preceding~~
 1030 ~~tax year for which a properly completed real estate transfer tax form has been filed and~~
 1031 ~~the real estate transfer tax required under Article 1 of Chapter 6 of this title has been paid,~~
 1032 ~~and where no subdivision of the real property has occurred at the time of transfer, shall~~
 1033 ~~be deemed to have returned for taxation the same real property as was acquired by~~
 1034 ~~transfer at the same valuation as the real property was finally determined to be subject to~~
 1035 ~~taxation in the preceding year.~~ Nothing in this paragraph shall be construed to relieve the

1036 taxpayer of the responsibility to file a new timely claim for a homestead exemption and
 1037 personal property exemption ~~or to file a timely return where improvements have been~~
 1038 ~~made to the real property since it was last returned for taxation.~~

1039 (b) Any penalty prescribed by this title or by any other law for the failure of a taxpayer to
 1040 return ~~his~~ personal property for taxation within the time provided by law shall apply only
 1041 to the property:

1042 (1) Which the taxpayer did not return prior to the expiration of the time for making
 1043 returns; and

1044 (2) Which the taxpayer has acquired since ~~his~~ such taxpayer's last tax return or which
 1045 represents improvements on existing personal property since ~~his~~ such taxpayer's last
 1046 return.

1047 ~~(c) Reserved."~~

1048 **SECTION 3-12.**

1049 Said title is further amended by revising Code Section 48-5-21, relating to return and
 1050 collection of taxes on unlawfully exempted property, as follows:

1051 "48-5-21.

1052 Each tax receiver and tax commissioner shall have all personal property which is required
 1053 by law to be returned for taxes, whether or not exempted by the county authorities, returned
 1054 for taxation. The tax collector or tax commissioner shall collect the taxes due upon the
 1055 personal property."

1056 **SECTION 3-13.**

1057 Said title is further amended by revising Code Section 48-5-22, relating to criminal penalties
 1058 regarding tax receivers and tax commissioners, as follows:

1059 "48-5-22.

1060 (a) It shall be unlawful for any tax receiver or tax commissioner to fail to:

1061 (1) Have returned for taxation all personal property required by law to be returned for
 1062 taxation pursuant to Code Section 48-5-21; or

1063 (2) Collect taxes assessed on all property pursuant to Code Section 48-5-21.

1064 (b) Any person who violates subsection (a) of this Code section shall be guilty of a
 1065 misdemeanor."

1066 **SECTION 3-14.**

1067 Said title is further amended by revising subsection (a) of Code Section 48-5-24, relating to
 1068 payment of taxes in installments, as follows:

1069 "(a) All resident and nonresident persons who are required or directed by law to return any
 1070 personal property for taxation to a tax commissioner or tax receiver shall pay the taxes on
 1071 the personal property to the county in which the personal property is required or directed
 1072 by law to be returned."

1073 PART IV

1074 SECTION 4-1.

1075 Said title is further amended in Code Section 48-5-13 by replacing the reserved designation
 1076 with the following:

1077 "48-5-13.

1078 ~~Reserved.~~ (a) As used in this Code section, the term 'local tax officials and staff' means:

1079 (1) All county tax collectors and county tax commissioners;

1080 (2) All county appraisers and county appraisal staff;

1081 (3) All members of county boards of tax assessors; and

1082 (4) All members of county boards of equalization.

1083 (b) The department shall prepare, instruct, operate, and administer courses of instruction
 1084 deemed necessary to provide training of new local tax officials and staff and the continuing
 1085 education of experienced local tax officials and staff. Course materials for such training
 1086 shall be updated not less than once every five years. All such training shall be made
 1087 available online and the department shall determine what training shall be required to be
 1088 taken online instead of attended in person in order to reduce the cost to taxpayers to pay
 1089 for such training.

1090 (c) All such courses of instruction shall be made available by the department to taxpayers
 1091 or attorneys representing taxpayers upon request and upon payment of such reasonable
 1092 instruction fee as determined by the department."

1093 SECTION 4-2.

1094 Said title is further amended by revising Code Section 48-5-126.1, relating to training classes
 1095 for county tax collectors or tax commissioners, as follows:

1096 "48-5-126.1.

1097 (a)(1) It shall be the responsibility of each county tax collector or tax commissioner in
 1098 this state to complete training as required pursuant to Code Section 48-5-13. Any tax
 1099 collector or tax commissioner who has never served in such office prior to January 1,
 1100 ~~1982~~ 2011, to attend shall complete 40 hours of training classes pertaining to all areas of
 1101 county taxation, particularly property taxation and motor vehicle titling and registration,
 1102 during the initial term of office served by such local tax official.

1103 (2) Of the 40 hours of required training classes, 20 hours of such classes shall be
 1104 ~~attended~~ completed during the period between the election of the local tax official and the
 1105 date such official assumes office.

1106 (3) The remaining 20 hours of required training classes shall be ~~attended~~ completed
 1107 during the first year of the local tax official's initial term of office (unless sickness,
 1108 emergency, or some other unforeseen circumstance prohibits ~~attendance~~ completion
 1109 during that year). If approved by the department pursuant to Code Section 48-5-13, such
 1110 training may be by attending at the seminar on county taxation and related matters held
 1111 at the University of Georgia under the supervision of the Georgia Center for Continuing
 1112 Education.

1113 (b) In the event a county tax collector or tax commissioner who has never served in such
 1114 office prior to January 1, ~~1982~~ 2011, assumes the office during a regular term of office,
 1115 such local tax official shall be required to obtain special training and instruction from the
 1116 ~~Department of Revenue~~ department in lieu of the training requirements of subsection (a)
 1117 of this Code section.

1118 (c) ~~Beginning January 1, 2005, each~~ Each county tax collector or tax commissioner shall
 1119 be required to ~~attend~~ complete 15 hours of training classes on county tax administration,
 1120 property taxation, motor vehicle titling and registration, or related matters during each year
 1121 of service as a county tax collector or tax commissioner. For the purposes of satisfying the
 1122 requirements of this subsection and if approved by the department under Code Section
 1123 48-5-13, credit will may be given for attendance of the county taxation seminar conducted
 1124 by the University of Georgia under the supervision of the Georgia Center for Continuing
 1125 Education or any seminar conducted by the Department of Revenue, the Georgia
 1126 Association of Tax Officials, or other similarly qualified organization of affiliated tax
 1127 officials, or certain management, supervisory, leadership, or accounting seminars that
 1128 qualify for continuing education credits. This training shall be generally devoted to
 1129 contemporary business and taxation practices and shall be germane to the duties and
 1130 operational functions of the office of county tax collector or tax commissioner. This
 1131 subsection shall not apply to a county tax collector or tax commissioner who is serving the
 1132 first year of such official's initial term of office.

1133 (d) The costs of ~~attending~~ completing the training classes required by this Code section
 1134 shall be met by the payment of registration fees by each local tax official ~~attending~~
 1135 completing such classes. Each local tax official shall be reimbursed by such official's
 1136 county for the amount of such fees and related travel expenses, if any.

1137 (e) The instructors for the training classes required by this Code section shall consist of
 1138 representatives of the Department of Revenue, the Georgia Association of Tax Officials
 1139 or other similarly qualified organization of affiliated tax officials, the Georgia Center for

1140 Continuing Education, or any other qualified persons with expertise in the field of county
 1141 tax administration, property taxation, motor vehicle titling and registration, or related
 1142 matters.

1143 (f) The ~~state revenue~~ commissioner may adopt and enforce reasonable rules and
 1144 regulations governing the establishment and administration of the training classes provided
 1145 for by this Code section.

1146 (g) The ~~state revenue~~ commissioner is authorized to work with officials and personnel of
 1147 the Georgia Center for Continuing Education in establishing ~~the~~ any training classes ~~to~~ that
 1148 may be held at that institution.

1149 (h) Any county tax collector or tax commissioner who, without good cause such as
 1150 sickness or other emergency, fails to comply with the training requirements of this Code
 1151 section may be subject to removal from office by the Governor."

1152 SECTION 4-3.

1153 Said title is further amended by revising Code Section 48-5-268, relating to training courses
 1154 and continuing education for appraisers and staff, as follows:

1155 "48-5-268.

1156 (a) The department may prepare, instruct, operate, and administer courses of instruction
 1157 deemed necessary to provide for the training of new appraisers and the continuing
 1158 education of experienced appraisers as required pursuant to Code Section 48-5-13.

1159 (b)(1) The department shall prepare, instruct, operate, and administer courses of
 1160 instruction for the training of new appraisers and the continuing education of experienced
 1161 appraisers in the appraisal of tangible personal property.

1162 (2) In all counties except Class I counties, the chief appraiser shall designate at least one
 1163 person on the county appraisal staff to be responsible for the appraisal of tangible
 1164 personal property. Any person or persons so designated shall be required to ~~attend~~
 1165 complete the standard approved training courses operated by the department in
 1166 accordance with this subsection as part of their duties specified in subsection (b) of Code
 1167 Section 48-5-263.

1168 (c) The department may contract with any institution of higher education in this state to
 1169 provide the courses of instruction, or any part of the courses, called for in this Code section
 1170 as required pursuant to Code Section 48-5-13."

1171 SECTION 4-4.

1172 Said title is further amended by revising Code Section 48-5-291, relating to qualification and
 1173 training of members of county boards of tax assessors, as follows:

1174 "48-5-291.

1175 (a) No individual shall serve as a member of the county board of tax assessors who:

1176 (1) Is less than 21 years of age;

1177 (2) Fails to make his or her residence within the county within six months after taking
1178 the oath of office as a member of the board;

1179 (3) Does not hold a high school diploma or its equivalent. An individual who has held
1180 an equivalent responsible position of employment for a period of five years shall not be
1181 required to meet the high school education requirement provided in this paragraph. The
1182 commissioner is authorized to specify by regulation the types of employment qualifying
1183 as equivalent responsible positions of employment under the terms of this paragraph;

1184 (4) Has not successfully completed 40 hours of training either prior to or within 180 days
1185 of appointment as provided in subsection (b) of this Code section;

1186 (5) Has not obtained and maintained a certificate issued by the commissioner; and

1187 (6) In addition to the training required in paragraph (4) of this Code section, does not
1188 successfully complete an additional 40 hours of approved appraisal courses as provided
1189 in subsection (b) of this Code section during each two calendar years of tenure as a
1190 member of the county board of tax assessors.

1191 (b) Approved appraisal courses shall be courses of instruction covering the basic principles
1192 of appraisal and assessing of all classes and types of property including instruction in the
1193 fundamentals of Georgia law covering the appraisal and assessing of property for ad
1194 valorem tax purposes as prescribed and designated by the ~~commissioner~~ department
1195 pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed
1196 in a professional manner by competent assessors, meeting clearly specified professional
1197 qualifications, the ~~commissioner~~ department shall develop and administer courses of
1198 instruction designed to qualify applicants or tax assessors under this Code section and to
1199 specify qualification requirements for certification. The ~~commissioner~~ department may
1200 contract with any professional appraisal organization or firm or institution of higher
1201 education in this state to provide the necessary courses of instruction or any part of any
1202 such course pursuant to Code Section 48-5-13.

1203 (c) The commissioner shall promulgate such rules and regulations as may be necessary for
1204 the administration of this Code section."

1205 **SECTION 4-5.**

1206 Said title is further amended by revising paragraph (2) of subsection (b) of Code Section
1207 48-5-311, relating to creation of county boards of equalization, as follows:

1208 "(2)(A) Within the first year after a member's initial appointment to the board of
1209 equalization on or after January 1, ~~1981~~ 2011, each member shall satisfactorily

1210 complete not less than 40 hours of instruction in appraisal and equalization processes
 1211 and procedures, as prepared and required by the ~~commissioner~~ department pursuant to
 1212 Code Section 48-5-13. The failure of any member to fulfill the requirements of this
 1213 subparagraph shall render that member ineligible to serve on the board; and the vacancy
 1214 created thereby shall be filled in the same manner as other vacancies on the board are
 1215 filled.

1216 (B) No person shall be eligible to hear an appeal as a member of a board of
 1217 equalization on or after January 1, ~~1995~~ 2011, unless prior to hearing such appeal, that
 1218 person shall satisfactorily complete the 40 hours of instruction in appraisal and
 1219 equalization processes and procedures required under subparagraph (A) of this
 1220 paragraph. Any person appointed to such board shall be required to complete annually
 1221 a continuing education requirement of at least eight hours of instruction in appraisal and
 1222 equalization procedures, as prepared and required by the ~~commissioner~~ department
 1223 pursuant to Code Section 48-5-13. The failure of any member to fulfill the
 1224 requirements of this subparagraph shall render that member ineligible to serve on the
 1225 board; and the vacancy created thereby shall be filled in the same manner as other
 1226 vacancies on the board are filled."

1227 **PART V**

1228 **SECTION 5-1.**

1229 Said title is further amended in Code Section 48-5-2, relating to definitions regarding ad
 1230 valorem taxation of property, by revising the introduction language of paragraph (3)
 1231 preceding subparagraph (A) as follows:

1232 "(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay
 1233 for the property and a willing seller would accept for the property at an arm's length, bona
 1234 fide sale. With respect to the valuation of equipment, machinery, and fixtures when no
 1235 ready market exists for the sale of the equipment, machinery, and fixtures, fair market
 1236 value may be determined by resorting to any reasonable, relevant, and useful information
 1237 available, including, but not limited to, the original cost of the property, any depreciation
 1238 or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall
 1239 have access to any public records of the taxpayer for the purpose of discovering such
 1240 information. When using similar arm's length transactions to determine assessed value,
 1241 the previous owner shall not be considered by the assessor so that whether a property is
 1242 sold by an individual or a bank shall make no difference for purposes of valuation. On
 1243 or after January 1, 2010, the revenue generation shall be considered when determining
 1244 assessed value of commercially zoned property. Notwithstanding any other provision of

1245 this chapter to the contrary, on or after January 1, 2010, the sales price of an arm's length
 1246 transaction shall be the maximum allowable assessed value for a period of one year
 1247 following the transaction."

1248 **SECTION 5-2.**

1249 Said Code section is further amended in paragraph (3) by revising subparagraph (B) as
 1250 follows:

1251 "(B) The tax assessor shall ~~consider~~ apply the following criteria in determining the fair
 1252 market value of real property:

1253 (i) Only the existing ~~Existing~~ zoning of property and in no event shall future highest
 1254 and best use be considered;

1255 (ii) Existing use of property, including any restrictions or limitations on the use of
 1256 property resulting from state or federal law or rules or regulations adopted pursuant
 1257 to the authority of state or federal law;

1258 (iii) Existing covenants or restrictions in deed dedicating the property to a particular
 1259 use;

1260 (iv) Foreclosure sales, bank sales, other financial institution owned sales, or
 1261 distressed sales, or any combination thereof, of comparable real property;

1262 (v) Decreased value of the property based on limitations and restrictions resulting
 1263 from the property being in a conservation easement; ~~and~~

1264 (vi) Current use of property at current zoning, not highest and best use, shall be used
 1265 to determine current assessed value; and

1266 ~~(vi)~~(vii) Any other existing factors deemed pertinent in arriving at fair market value."

1267 **SECTION 5.3.**

1268 Said Code section is further amended in paragraph (3) by adding a new subparagraph to read
 1269 as follows:

1270 "(B.2) The tax assessor shall not consider, use, or apply the view factor or any similar
 1271 technique when applying the factors specified in subparagraph (B) of this paragraph."

1272 **PART VI**

1273 **SECTION 6-1.**

1274 Said title is further amended in Code Section 48-5B-1, relating to moratorium on increases
 1275 in property valuation, by revising subsection (j) as follows:

1276 "(j) During the period of time in which this Code section is in effect, the commissioner
 1277 shall continue to examine and review county tax digests as required under this chapter;

1278 provided, however, that, in the event a deficiency in the tax digest of a county is
 1279 attributable directly to the limitations required by this Code section, no penalties, charges,
 1280 fees, or withholding of grants shall be levied against such county regarding such
 1281 deficiency."

1282 **PART VII**

1283 **SECTION 7-1.**

1284 Said title is further amended by revising Code Section 48-5-380, relating to refunds of taxes
 1285 and license fees by counties and municipalities, as follows:

1286 "48-5-380.

1287 (a) Each county and municipality may refund to taxpayers any and all taxes and license
 1288 fees:

1289 (1) Which ~~which~~ are determined to have been erroneously or illegally assessed and
 1290 collected from the taxpayers under the laws of this state or under the resolutions or
 1291 ordinances of any county or municipality; ~~or~~

1292 (2) Which ~~which~~ are determined to have been voluntarily or involuntarily overpaid by
 1293 the taxpayers or

1294 (3) Which have been paid by the taxpayer and which have been appealed under Code
 1295 Section 48-5-311.

1296 (b) In any case in which it is determined that an erroneous or illegal collection of any tax
 1297 or license fee has been made by a county or municipality, ~~or~~ that a taxpayer has voluntarily
 1298 or involuntarily overpaid any tax or license fee, or that a taxpayer has appealed a tax
 1299 assessment under Code Section 48-5-311, the taxpayer from whom the tax or license fee
 1300 was collected may file a claim for a refund with the governing authority of the county or
 1301 municipality at any time within one year or, in the case of taxes, three years after the date
 1302 of the payment of the tax or license fee to the county or municipality. The claim for refund
 1303 shall be in writing and shall be in the form and shall contain the information required by
 1304 the appropriate governing authority. The claim shall include a summary statement of the
 1305 grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or
 1306 hearing before the governing authority in connection with any claim for a refund, ~~he~~ the
 1307 taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements
 1308 of this Code section, the governing authority shall grant a conference at a time specified
 1309 by the governing authority. The governing authority shall consider information contained
 1310 in the taxpayer's claim for a refund and such other information as is available. The
 1311 governing authority shall approve or disapprove the taxpayer's claim and shall notify the
 1312 taxpayer of its action. In the event any claim for refund is approved, the governing

1313 authority shall proceed under subsection (a) of this Code section to give effect to the terms
 1314 of that subsection. No refund provided for in this Code section shall be assignable.

1315 (c) Any taxpayer whose claim for refund is denied by the governing authority of the
 1316 county or municipality or whose claim is not denied or approved by the governing
 1317 authority within one year from the date of filing the claim shall have the right to bring an
 1318 action for a refund in the superior court of the county in which the claim arises. No action
 1319 or proceeding for the recovery of a refund shall be commenced before the expiration of one
 1320 year from the date of filing the claim for refund unless the governing authority of the
 1321 county or municipality renders a decision on the claim within the one-year period. No
 1322 action or proceeding for the recovery of a refund shall be commenced after the expiration
 1323 of one year from the date the claim is denied. The one-year period prescribed in this
 1324 subsection for filing an action for a refund shall be extended for such period as may be
 1325 agreed upon in writing between the taxpayer and the governing authority of the county or
 1326 municipality during the one-year period or any extension of the one-year period.

1327 (d) Any refunds approved or allowed under this Code section shall be paid from funds of
 1328 the county or municipality to which the taxes or license fees were originally paid. Refunds
 1329 shall be paid within 60 days of the approval of the taxpayer's claim or within 60 days of the
 1330 entry of a final decision in any action for a refund.

1331 (e) The governing authority of any county, by resolution, and the governing authority of
 1332 any municipality, by ordinance, may adopt rules and regulations governing the
 1333 administration of this Code section and may delegate the administration of this Code
 1334 section, including the approval or disapproval of claims where the reason for the claim is
 1335 based on an obvious clerical error, to an appropriate department in local government. In
 1336 disputed cases where there is no obvious error, the approval or disapproval of claims may
 1337 not be delegated by the governing authority."

1338 **PART VIII**

1339 **SECTION 8-1.**

1340 Said title is further amended by revising Code Section 48-5-524, relating to annual reports
 1341 of public utility property by the state revenue commissioner, as follows:

1342 "48-5-524.

1343 (a) At least once each year, the commissioner shall make a report to the board of tax
 1344 assessors in each county as to the return of property located within the county for purposes
 1345 of ad valorem taxation by each person required to make returns of the value of its
 1346 properties and franchises to the commissioner under this article and Article 9 of this
 1347 chapter. Each report shall be itemized by public utility and by parcel of real property or

1348 type of personal property returned and shall specify clearly the value returned by the utility
 1349 for each parcel of real property or type of personal property together with any change as
 1350 to value made by the commissioner, by the State Board of Equalization or, where
 1351 appropriate, by both.

1352 (b) A copy of each report made under this Code section shall be made reasonably available
 1353 for public inspection at the office of the county board of tax assessors and at the office of
 1354 the commissioner or at such other reasonably accessible place within the headquarters
 1355 building of the department as may be designated by the commissioner.

1356 (c) If the report required under this Code section is made to a county board of tax assessors
 1357 on or after August 1 of a tax year, the county board of tax assessors shall use the report of
 1358 the immediately preceding year for use in the current tax year."

1359 **PART IX**

1360 **SECTION 9-1.**

1361 Said title is further amended by revising Code Section 48-5-23, relating to collection and
 1362 payment of taxes in installments, as follows:

1363 "48-5-23.

1364 (a)(1) The governing authority of each county and of each municipal corporation is
 1365 authorized to provide by appropriate resolution or ordinance for the collection and
 1366 payment of ad valorem taxes on tangible property other than motor vehicles in two
 1367 installments. If the governing authority of any county or municipal corporation elects to
 1368 provide for installment payments, any ad valorem taxes due the state, county, and county
 1369 board of education or the municipality and any municipal board of education which are
 1370 levied upon tangible property other than motor vehicles shall become due and payable
 1371 as provided in this Code section.

1372 (2) The resolution or ordinance required pursuant to this subsection shall be adopted by
 1373 the governing authority of the county or municipal corporation on or before December
 1374 31 for the next succeeding tax year. Any governing authority of a county or municipal
 1375 corporation electing to collect taxes in installments shall file with the commissioner a
 1376 certified copy of the appropriate resolution or ordinance within ten days of its adoption.
 1377 The resolution or ordinance shall continue in full force and effect in all subsequent tax
 1378 years unless repealed by the governing authority of the respective county or municipal
 1379 corporation, in which case the governing authority shall notify the commissioner of the
 1380 repeal within ten days after such action is taken.

1381 (b)(~~1~~) Notwithstanding that the governing authority of any county or municipal
 1382 corporation, pursuant to this Code section, provides for the collection and payment of ad

1383 valorem taxes on tangible property other than motor vehicles in ~~two~~ installments based on
 1384 the fraction of taxes levied on the property for the preceding tax year, the governing
 1385 authority of any county or municipal corporation is further authorized to provide by
 1386 appropriate resolution or ordinance for the collection and payment of ad valorem taxes on
 1387 tangible property other than motor vehicles in ~~two~~ installments with a single billing for the
 1388 current tax year based on the current final tax digest as authorized by the commissioner
 1389 pursuant to Code Section 48-5-345, or on a temporary digest authorized by the judge of
 1390 superior court pursuant to Code Section 48-5-310. The resolution or ordinance required
 1391 by this subsection shall be adopted by the governing authority of the county or municipal
 1392 corporation on or before December 31 for the next succeeding tax year. The resolution or
 1393 ordinance shall be filed with the commissioner and shall continue in full force and effect
 1394 as provided in subsection (a) of this Code section. Notification of the repeal of the
 1395 resolution or ordinance shall be made as provided in subsection (a) of this Code section.

1396 ~~(2) Those taxes payable in installments and based on the current final tax digest as~~
 1397 ~~provided in this subsection shall be billed on July 1 or as soon as practical after the~~
 1398 ~~commissioner has issued an order authorizing the use of said digest for the collection of~~
 1399 ~~taxes or the issuance of an order from a judge of superior court for the temporary~~
 1400 ~~collection of taxes, whichever date is later. The first installment on such taxes shall be~~
 1401 ~~one-half of the entire amount due for the year and shall become due 60 days from the date~~
 1402 ~~of billing. The second installment on the taxes shall be one-half of the entire amount due~~
 1403 ~~for the year and shall become due on December 20. Each installment shall become~~
 1404 ~~delinquent on the day following its due date and, upon becoming delinquent, shall be~~
 1405 ~~subject to a penalty of 5 percent. That part of the entire amount of a tax bill due which~~
 1406 ~~is unpaid after December 20 shall be subject to interest at the rate specified in Code~~
 1407 ~~Section 48-2-40 from December 21 until paid. Paragraph (3) of subsection (e) of this~~
 1408 ~~Code section, relating to penalty and interest, shall not apply to installment payments~~
 1409 ~~authorized by this subsection.~~

1410 (c) ~~For the purposes of subsection (a) of this Code section, The resolution or ordinance~~
 1411 ~~providing for taxes due and payable in installments on tangible property shall be as~~
 1412 ~~follows: establish the due dates for the installments.~~

1413 ~~(1) One-half of the taxes levied on the property for the preceding tax year shall be due~~
 1414 ~~and payable at the time specified in the resolution or ordinance for the first installment;~~
 1415 ~~and~~

1416 ~~(2) The remaining taxes shall be due and payable on the final installment, which shall~~
 1417 ~~become due on December 20 of each year or 60 days from the date of billing, whichever~~
 1418 ~~comes later, shall be the total taxes due on the property for the current year after credit~~

1419 ~~has been given for tax payments made in accordance with paragraph (1) of this~~
 1420 ~~subsection.~~

1421 (d) Nothing contained in this Code section shall be construed to impose any liability for
 1422 the payment of any ad valorem taxes upon any person for property which was not owned
 1423 on January 1 of the applicable tax year.

1424 (e)(1) This Code section shall apply to all persons required by law to make annual tax
 1425 returns of all their property in this state to the commissioner.

1426 (2) The governing authority of each county and of each municipal corporation is
 1427 authorized to collect taxes in accordance with the installment provisions of subsection (c)
 1428 of this Code section even though no assessment has been placed on the subject tangible
 1429 property for the tax year for which the installments are being collected.

1430 (3) Taxes not paid when due under any installment authorized pursuant to this Code
 1431 section shall bear interest at the rate provided by law for unpaid ad valorem taxes from
 1432 the due date of any such installment. Any taxes not paid in full by December 20 or 60
 1433 days from the date of billing, whichever comes later, of any year shall be subject to the
 1434 penalties and interest provided by law.

1435 (f) The governing authority of each county may, ~~pursuant to Code Section 48-5-150, by~~
 1436 ordinance or resolution provide for an earlier due date for the final installment authorized
 1437 by this Code section. When the governing authority elects to establish an earlier due date,
 1438 the final installment shall bear interest at the rate specified in Code Section 48-2-40 from
 1439 the earlier date so established."

1440 **SECTION 9-2.**

1441 Said title is further amended by adding a new Code section to read as follows:

1442 "48-5-9.1.

1443 The governing authority of each county or municipality may by appropriate resolution or
 1444 ordinance elect to receive in payment of ad valorem taxes any form of payment."

1445 **PART X**

1446 **SECTION 10-1.**

1447 Said title is further amended by revising Code Section 48-5-32, relating to publication of
 1448 county ad valorem tax rate, as follows:

1449 "48-5-32.

1450 ~~(a) As used in this Code section, the term:~~

1451 ~~(1) 'Levying authority' means a county, a municipality, or a consolidated city-county~~
 1452 ~~governing authority or other governing authority of a political subdivision of this state~~

1453 that exercises the power to levy ad valorem taxes to carry out the governing authority's
1454 purposes.

1455 (2) ~~'Recommending authority' means a county, independent, or area school board of~~
1456 ~~education that exercises the power to cause the levying authority to levy ad valorem taxes~~
1457 ~~to carry out the board's purposes.~~

1458 (3) ~~'Taxing jurisdiction' means all the tangible property subject to the levy of a specific~~
1459 ~~levying authority or the recommended levy of a specific recommending authority.~~

1460 (b) ~~Each levying authority and each recommending authority shall cause a report to be~~
1461 ~~published in a newspaper of general circulation throughout the county:~~

1462 (1) ~~At least two weeks prior to the certification of any recommending authority to the~~
1463 ~~levying authority of such recommending authority's recommended school tax for the~~
1464 ~~support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I~~
1465 ~~of the Constitution; and~~

1466 (2) ~~At least two weeks prior to the establishment by each levying authority of the millage~~
1467 ~~rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes~~
1468 ~~other than educational purposes for the current calendar year.~~

1469 Such reports shall be in a prominent location in such newspaper and shall not be included
1470 with legal advertisements. The size and location of the advertisements shall not be grounds
1471 for contesting the validity of the levy.

1472 (c) ~~The reports required under subsection (b) of this Code section shall contain the~~
1473 ~~following:~~

1474 (1) ~~For levying authorities, the assessed taxable value of all property, by class and in~~
1475 ~~total, which is within the levying authority's taxing jurisdiction and the proposed millage~~
1476 ~~rate for the levying authority's purposes for the current calendar year and such assessed~~
1477 ~~taxable values and the millage rates for each of the immediately preceding five calendar~~
1478 ~~years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the~~
1479 ~~levying authority's purposes for the current calendar year and the total dollar amount of~~
1480 ~~ad valorem taxes levied for the levying authority's purposes for each of the immediately~~
1481 ~~preceding five calendar years. The information required for each year specified in this~~
1482 ~~paragraph shall also indicate the percentage increase and total dollar increase with respect~~
1483 ~~to the immediately preceding calendar year. In the event the rate levied in the~~
1484 ~~unincorporated area is different from the rate levied in the incorporated area, the report~~
1485 ~~shall also indicate all required information with respect to the incorporated area,~~
1486 ~~unincorporated area, and a combination of incorporated and unincorporated areas;~~

1487 (2) ~~For recommending authorities, the assessed taxable value of all property, by class and~~
1488 ~~in total, which is within the recommending authority's taxing jurisdiction and the~~
1489 ~~proposed millage rate for the recommending authority's purposes for the current calendar~~

1490 year and such assessed taxable values and the millage rates for each of the immediately
 1491 preceding five calendar years, as well as the proposed total dollar amount of ad valorem
 1492 taxes to be recommended for the recommending authority's purposes for the current
 1493 calendar year and the total dollar amount of ad valorem taxes levied for the
 1494 recommending authority's purposes for each of the immediately preceding five calendar
 1495 years. The information required for each year specified in this paragraph shall also
 1496 indicate the percentage increase and total dollar increase with respect to the immediately
 1497 preceding calendar year; and

1498 (3) The date, time, and place where the levying or recommending authority will be
 1499 setting its millage rate for such authority's purposes.

1500 (d) The commissioner shall not accept for review the digest of any county which does not
 1501 submit simultaneously a copy of such published reports for the county governing authority
 1502 and the county board of education with such digest. In the event a digest is not accepted
 1503 for review by the commissioner pursuant to this subsection, it shall be accepted for review
 1504 upon satisfactory submission by such county of a copy of such published reports. The
 1505 levies of each of the levying authorities other than the county governing authority shall be
 1506 invalid and unenforceable until such time as the provisions of this Code section have been
 1507 met Reserved."

1508

SECTION 10-2.

1509 Said title is further amended by revising Code Section 48-5-32.1, relating to certification of
 1510 assessed taxable value of property and method of computation, resolution or ordinance
 1511 required for millage rate, and advertisement of intent to increase property tax, as follows:

1512 "48-5-32.1.

1513 (a) As used in this Code section, the term:

1514 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real
 1515 property.

1516 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
 1517 digest certified by the tax commissioner of a taxing jurisdiction to the department and
 1518 authorized by the commissioner for the collection of taxes, or, in the case where the
 1519 governing authority of a county whose digest has not been approved by the commissioner
 1520 has petitioned the superior court of the county for an order authorizing the immediate and
 1521 temporary collection of taxes, the temporary digest so authorized.

1522 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
 1523 governing authority or other governing authority of a political subdivision of this state
 1524 that exercises the power to levy ad valorem taxes to carry out the governing authority's
 1525 purposes.

- 1526 (4) 'Mill' means one one-thousandth of a United States dollar.
- 1527 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
 1528 governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's
 1529 expenses for ~~their~~ its fiscal year.
- 1530 (6) 'Millage equivalent' means the number of mills which would result when the total net
 1531 assessed value added by reassessments is divided by the certified tax digest and the result
 1532 is multiplied by the previous year's millage rate.
- 1533 (7) 'Net assessed value' means the taxable assessed value of property after all
 1534 exemptions.
- 1535 (8) 'Recommending authority' means a county, independent, or area school board of
 1536 education that exercises the power to cause the levying authority to levy ad valorem taxes
 1537 to carry out the purposes of such board of education.
- 1538 (9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent
 1539 of the total net assessed value added by reassessments;
 1540 (A) As calculated and certified to the commissioner by the tax commissioner for
 1541 county and educational tax purposes; and
 1542 (B) As calculated by the collecting officer of the municipality for municipal tax
 1543 purposes.
- 1544 (10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
 1545 levying authority or the recommended levy of a specific recommending authority.
- 1546 (11) 'Total net assessed value added by reassessments' means the total net assessed value
 1547 added to the certified tax digest as a result of revaluation of existing real property that has
 1548 not been improved since the previous tax digest year.
- 1549 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
 1550 certify to the recommending authority and levying authority of each taxing jurisdiction the
 1551 total net assessed value added by reassessments contained in the certified tax digest for that
 1552 tax digest year of the taxing jurisdiction.
- 1553 (c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 1554 a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at
 1555 an advertised public meeting and at a time and place which is convenient to the taxpayers
 1556 of the taxing jurisdiction, ~~in accordance with the procedures specified under Code Section~~
 1557 ~~48-5-32.~~
- 1558 (2) In those instances in which the recommending authority or levying authority
 1559 proposes to establish any millage rate which would require increases beyond the roll-back
 1560 rate, the recommending authority or levying authority shall advertise its intent to do so
 1561 and shall conduct at least three public hearings thereon, at least one of which shall
 1562 commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business

1563 weekday. The recommending authority or levying authority shall place an advertisement
 1564 in a newspaper of general circulation serving the residents of the unit of local
 1565 government, which shall read as follows:

1566 **NOTICE OF PROPERTY TAX INCREASE**

1567 The (name of recommending authority or levying authority) has tentatively adopted a
 1568 millage rate which will require an increase in property taxes by (percentage increase
 1569 over roll-back rate) percent.

1570 All concerned citizens are invited to the public hearing on this tax increase to be held
 1571 at (place of meeting) on (date and time).

1572 Times and places of additional public hearings on this tax increase are at (place of
 1573 meeting) on (date and time).

1574 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
 1575 increase of (millage rate increase above the roll-back rate) mills. Without this tentative
 1576 tax increase, the millage rate will be no more than (roll-back millage rate) mills. The
 1577 proposed tax increase for a home with a fair market value of (average home value from
 1578 previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)
 1579 and the proposed tax increase for nonhomestead property with a fair market value of
 1580 (average nonhomestead property value from previous year's digest rounded to nearest
 1581 \$25,000.00) is approximately \$(increase).'

1582 Simultaneously with this notice the recommending authority or levying authority shall
 1583 provide a press release to the local media.

1584 (3) The advertisement shall appear at least one week prior to each hearing, ~~and shall be~~
 1585 ~~prominently displayed, be not less than 30 square inches, and shall not be placed in that~~
 1586 ~~section of the newspaper where legal notices appear. In addition to the advertisement~~
 1587 ~~specified under this paragraph, the levying or recommending authority may include in the~~
 1588 ~~notice reasons or explanations for such tax increase.~~

1589 (4) No recommending authority shall recommend and no levying authority shall levy a
 1590 millage rate in excess of the proposed millage rate as established pursuant to paragraph
 1591 (2) of this subsection without beginning anew the procedures and hearings required by
 1592 this Code section ~~and those required by Code Section 48-5-32. The commissioner shall~~
 1593 ~~not accept a digest for review or issue an order authorizing the collection of taxes if the~~
 1594 ~~recommending authority or levying authority other than municipal governing authorities~~
 1595 ~~has established a millage rate that is in excess of the correct rollback without complying~~
 1596 ~~fully with the procedures required by this Code section.~~

1597 (5) Any notice or hearing required under this Code section may be combined with any
 1598 notice or hearing required under Article 1 of Chapter 81 of Title 36 ~~or Code Section~~
 1599 ~~48-5-32~~.

1600 (d) Nothing contained in this Code section shall serve to extend or authorize any millage
 1601 rate in excess of the maximum millage rate permitted by law or to prevent the reduction of
 1602 the millage rate.

1603 (e) The commissioner shall not accept for review the digest of any county which does not
 1604 submit simultaneously with such digest evidence of compliance with this Code section by
 1605 the levying authorities and recommending authorities with the exception of municipal
 1606 governing authorities. In the event a digest is not accepted for review by the commissioner
 1607 pursuant to this subsection, it shall be accepted for review upon satisfactory submission by
 1608 such authorities of such evidence. The levies of each of the levying authorities other than
 1609 the county governing authority shall be invalid and unenforceable until such time as the
 1610 provisions of this Code section have been met.

1611 (f) In the event the commissioner determines, after having issued an order authorizing the
 1612 collection of taxes, that the recommending authority or the levying authority has not fully
 1613 complied with all of the provisions of this Code section, then the commissioner may
 1614 declare the increase above the roll-back rate null and void and require that any taxes
 1615 collected above the roll-back rate be returned to the taxpayer. The recommending authority
 1616 or levying authority which is the subject of such finding by the commissioner shall bear the
 1617 cost of such refund and all administrative costs associated with providing such refund.

1618 ~~(f)~~(g) The commissioner shall promulgate such rules and regulations as may be necessary
 1619 for the administration of this Code section."

1620 **PART XI**

1621 **SECTION 11-1.**

1622 This Act shall become effective upon its approval by the Governor or upon its becoming law
 1623 without such approval.

1624 **SECTION 11-2.**

1625 All laws and parts of laws in conflict with this Act are repealed.