

The House Committee on Judiciary offers the following substitute to SB 234:

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 provide for the comprehensive revision of provisions relating to ad valorem
3 taxation, assessment, and appeal; to change procedures for transfer of tax executions and
4 enforcement of transferred executions; to change certain provisions relating to redemption
5 by creditors without a lien; to require recording of notices of foreclosure of right to redeem;
6 to extensively revise procedures for assessment appeals and arbitration; to provide for
7 recovery of certain interest, costs, attorney's fees, and other amounts by taxpayers who appeal
8 successfully under certain circumstances; to provide for mailings and payments on nontax
9 related fees or assessments; to change certain provisions relating to joint county appraisal
10 staffs and contracting for advice and assistance; to provide for property tax review boards;
11 to provide for members, powers, duties, and authority; to change certain provisions relating
12 to ascertainment of taxable property and assessments and penalties against unreturned
13 property; to change certain provisions relating to annual notice of current assessment; to
14 change certain provisions relating to county boards of equalization and ad valorem tax
15 appeals; to change certain provisions relating to county tax digests and deviations from
16 certain assessment ratios; to change certain provisions relating to conditionally approving
17 certain subsequent county tax digests; to change certain provisions relating to refunds of
18 certain taxes and license fees by counties and municipalities; to provide for limitations on
19 certain contracts to assess and collect municipal taxes and prepare tax digests; to change
20 certain provisions relating to real estate transfer tax exemptions; to change certain provisions
21 relating to real estate transfer tax payment as certain filing prerequisites; to provide for
22 powers, duties, and authority of the Department of Revenue and the state revenue
23 commissioner; to provide for related matters; to provide for an effective date and
24 applicability; to repeal conflicting laws; and for other purposes.

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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SECTION 1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended by revising Code Section 48-3-19, relating to transfer of tax executions, as follows: "48-3-19.

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

(1) 'Delinquent taxpayer' means the person or persons against whom an execution has been issued or the successor in title to the property for which the execution has been issued.

(2) 'Due diligence' means the performance of a diligent search to ascertain the actual location of the record owner of the property. The following actions shall satisfy the diligent search requirements of this Code section: sending notice by first-class mail, certified mail, or statutory overnight delivery, as required by law. If the notice is returned undelivered, the following actions shall satisfy the diligent search requirements of this Code section: ~~due diligence shall include~~ checking telephone directories for the county wherein the property is located; checking Internet search engines and people finder data bases, which may include the use of online address verification products and services; checking the records of the tax commissioner of the county wherein the property is located; or checking the real estate records of the clerk of the superior court of the county wherein the property is located.

(3) 'Execution' means an execution issued for the collection of any ad valorem taxes, special assessments, fees, penalties, interest, or collection costs due the state or any political subdivision thereof.

(4) 'Transferee' means a person to whom an execution is transferred.

(5) 'Transferor' means the official holding the tax executions and authorized to collect or transfer such tax executions.

(b)(1) Whenever any person other than the person against whom an execution has been issued pays an execution issued for state, county, or municipal taxes or special assessments, the officer whose duty is to enforce the execution may transfer the execution to the party so paying the full value of the execution. No officer whose duty it is to enforce an execution issued for state, county, or municipal taxes or special assessments shall be required to make any transfer or transfers of such execution or executions. The transferee shall have the same rights as to enforcing the execution and priority of payment as might have been exercised or claimed by the tax official. The person to whom the execution is transferred shall, within 30 days of the transfer, cause the execution to be entered on the general execution docket of the superior court of the county in which the execution was issued. In default of the required entry or entries, the execution shall lose

62 its lien upon any property which has been transferred in good faith and for a valuable
63 consideration before the entry and without notice of the existence of the execution.

64 (2)(A) It shall be unlawful for any tax official covered by this subsection to pay a tax
65 execution in order to obtain a transfer of the execution under this Code section. It shall
66 be unlawful for any employee of a tax official covered by this subsection to pay a tax
67 execution in order to obtain a transfer of the execution under this Code section. The tax
68 officials covered by this subsection are:

69 (i) County tax receivers, tax collectors, and tax commissioners;

70 (ii) Members of county boards of tax assessors;

71 (iii) Members of county boards of equalization; and

72 (iv) County tax appraisers.

73 (B) Any execution transferred in violation of subparagraph (A) of this paragraph shall
74 be void and unenforceable by the person obtaining the execution and such person's
75 successors in interest.

76 (C) Any tax official or employee of a tax official violating subparagraph (A) of this
77 paragraph shall be guilty of a misdemeanor.

78 (c)(1) Within ~~60~~ 30 days following the transfer of an execution, the transferee shall
79 notify the delinquent taxpayer of the transfer of the tax execution by:

80 (A) First class mail and certified mail; or

81 (B) Statutory overnight delivery.

82 (1.1) The notice shall include:

83 (A) The name, mailing address, and telephone number for the transferee's business
84 office;

85 (B) The amount necessary to satisfy such execution; and

86 (C) Other information as deemed appropriate by the transferee.

87 (2) In the event that any such notice required in this subsection by:

88 (A) First-class mail and certified mail; or

89 (B) Statutory overnight delivery

90 is returned undelivered, the transferee shall be required to perform a due diligence search
91 in an effort to obtain the delinquent taxpayer's correct address or any new owner's correct
92 address and resend the notice by first-class mail.

93 (d) An execution which has been transferred shall bear interest as specified in Code
94 Section 48-3-20 on the amount paid for such execution from the date of the transfer. In
95 addition, the transferee may charge and collect ~~recording fees actually expended in~~
96 ~~recording the transferred execution on the general execution docket of any county in which~~
97 ~~the transfer is recorded and such other penalties as are provided for in this title and fees~~
98 actually required by the clerk of superior court or his or her deputy in recording or

99 canceling the transferred execution on the general execution docket of any county in which
100 the transfer is executed.

101 (e)(1) Whenever an execution has been transferred to any transferee, the transferee shall
102 not be authorized to submit the execution to the appropriate levying officer until 12
103 months after the date of such transfer or 24 months after the tax giving rise to the
104 execution was originally due, whichever is earlier. A transferee shall not have the right
105 to advertise and sell property under a tax execution. Such right shall remain solely with
106 the appropriate levying official, such as the sheriff or marshal.

107 (2) A transferee with multiple outstanding executions against the same property shall not
108 be subject to the time period requirements of paragraph (1) of this subsection with respect
109 to all such executions if at least one of the executions meets such requirements of
110 paragraph (1) of this subsection.

111 (f) Until the execution is paid in full or satisfied, on or before November 15 of each year
112 after the calendar year in which the transfer occurred, the transferee shall send notice by
113 ~~regular mail~~ first class mail and certified mail to the delinquent taxpayer and the record
114 owner of the property advising that the tax execution is still outstanding. The notice ~~must~~
115 shall provide the transferee's most updated contact information, including mailing address
116 and telephone number. In the event any such notice is returned undelivered, the transferee
117 shall be required to perform a due diligence search in an effort to obtain the correct address
118 of the delinquent taxpayer or new owner and resend the notice by first-class mail and
119 certified mail.

120 (g) Any transferee that pays the tax official more than \$2 million in any calendar year for
121 the transfer of executions shall maintain a reasonably accessible office within 50 miles of
122 the courthouse wherein the superior court of the county wherein the transferred executions
123 were issued is located. Said office shall be open to the public for at least eight hours per
124 day for five days a week, official state holidays excepted.

125 (h) In the event any execution transferred is later determined to have been issued in error,
126 the transferee shall cease and desist from all collection efforts, remove the associated
127 entries from any execution docket on which it has been entered, and return the execution
128 to the transferor. In return, the transferor shall reimburse the transferee the amount paid
129 for the execution at the time of transfer without any additional fees, interest, and collection
130 costs that may have been incurred by the transferee since the transfer.

131 (i) No executions for nonpayment of taxes shall be transferred for any year as to which the
132 property is in an appeal for any years affected by the appeal until there has been a final
133 determination of the value of the property."

134 **SECTION 2.**

135 Said title is further amended by revising Code Section 48-4-41, relating to redemption by
 136 creditors without liens, as follows:

137 "48-4-41.

138 (a) If the property is redeemed by a creditor of the defendant in fi. fa. who has no lien, the
 139 creditor shall have a claim against the property for the amount advanced by him in order
 140 to redeem the property if:

141 (1) There is any sale of the property after the redemption under a judgment in favor of
 142 the creditor; and

143 (2) The quitclaim deed is recorded as required by law.

144 (b)(1) As used in this subsection, the term 'authorized party' means any or all of the
 145 following:

146 (A) The defendant in fi. fa.;

147 (B) The holder of any security deed affecting the subject property; or

148 (C) The holder of any lien for taxes affecting the subject property.

149 (2) Any party other than an authorized party redeeming a property at a tax sale shall be
 150 prohibited from doing any of the following for at least 12 months after the date of
 151 redemption:

152 (A) Applying for a refund of excess funds paid at a tax sale; or

153 (B) Proceeding with any judicial or nonjudicial action to foreclose the first-priority lien
 154 created by subsection (a) of this Code section."

155 **SECTION 3.**

156 Said title is further amended in Code Section 48-4-46, relating to notice of foreclosure of
 157 right to redeem, by revising subsection (d) as follows:

158 "(d) Each original notice together with the entry of the sheriff on the notice shall be
 159 returned to the person by whom the service was requested upon the payment of the sheriff's
 160 costs as provided by law. Any original notice together with the entries on the notice ~~may~~
 161 shall be filed and recorded on the deed records in the office of the clerk of the superior
 162 court of the county in which the land is located."

163 **SECTION 4.**

164 Said title is further amended by revising Code Section 48-5-33, which is reserved, as follows:

165 "48-5-33.

166 (a) As used in this Code section, the term 'nontax related fees or assessments' means any
 167 fees or assessments related to real property which are not ad valorem taxes on such real

168 property and includes, but shall not be limited to, storm-water service fees or solid waste
 169 service fees.
 170 (b) In the event that the mailing sent by the tax commissioner contains a billing for ad
 171 valorem taxes on real property as well as one or more billings for nontax related fees or
 172 assessments, and the taxpayer remits only a partial payment, such partial payment shall first
 173 be applied to the outstanding balance of ad valorem taxes on real property which are due
 174 and payable. Reserved."

175 **SECTION 5.**

176 Said title is further amended by revising Code Section 48-5-265, relating to joint county
 177 appraisal staffs and contracting for advice and assistance, as follows:

178 "48-5-265.

179 (a)(1) The governing authorities of any two or more ~~Contiguous Class I~~ counties may
 180 join together and ~~contract to~~ by intergovernmental agreement create a joint county
 181 property appraisal staff following consultation with and the written consent of the county
 182 boards of tax assessors of such counties. Under any such ~~contract~~ intergovernmental
 183 agreement, the parcels of real property within the ~~contracting~~ counties subject to the
 184 intergovernmental agreement shall be totaled, and the counties shall be deemed one
 185 county for purposes of determining the class of the counties, the resulting minimum staff
 186 requirements, and the amount of money to be received from the department. The costs
 187 of the joint county property appraisal staff shall be shared, each county's share to be based
 188 upon the ratio which the number of parcels of real property in each contracting county
 189 bears to the total number of parcels of real property in all the contracting counties. Any
 190 number of Class I counties may join together to create a joint county property appraisal
 191 staff determined in the intergovernmental agreement.

192 (2) The governing authorities of any two or more counties may execute an
 193 intergovernmental agreement to provide for the sharing of one or more designated
 194 members of property appraisal staff following consultation with and the written consent
 195 of the county boards of tax assessors of such counties. The costs of such shared staff
 196 members shall be determined in the intergovernmental agreement.

197 (b) The governing authorities of any two or more counties may join together and by
 198 intergovernmental agreement Each Class I county may contract with a contiguous county
 199 which has a minimum county property appraisal staff to carry out this part following
 200 consultation with and the written consent of the county boards of tax assessors of such
 201 counties. ~~Counties contracting in this manner~~ All counties subject to an intergovernmental
 202 agreement under this subsection shall retain their separate character for the purpose of
 203 determining the class and minimum staff requirements for each ~~contracting~~ county.

204 (c)(1) ~~On or after January 1, 2013, any Each Class I county, at its discretion, may enter~~
 205 ~~into contracts with persons to render advice or assistance to the county board of tax~~
 206 ~~assessors and to the county board of equalization in the assessment and equalization of~~
 207 ~~taxes and to perform such other ministerial duties as are necessary and appropriate to~~
 208 ~~carry out this part, the establishment of property valuations, or the defense of such~~
 209 ~~valuations. Such advice and assistance shall be in compliance with the laws of this state~~
 210 ~~and the rules and regulations of the commissioner. Individuals performing services under~~
 211 ~~such contracts shall complete satisfactorily such training courses as directed by the~~
 212 ~~commissioner. The function of any person contracting to render such services shall be~~
 213 ~~advisory or ministerial, only and the final decision as to the amount of assessments and~~
 214 ~~the equalization of assessments shall be made by the county board of tax assessors and~~
 215 ~~the county board of equalization and shall be set forth in the minutes of the county board~~
 216 ~~of tax assessors.~~

217 (2) No contract entered into pursuant to paragraph (1) of this subsection shall contain any
 218 provision authorizing payment to any person contracted with, or to any person employed
 219 by any person contracted with, upon a percentage basis or upon any basis under which
 220 compensation is dependent or conditioned in any way upon increasing or decreasing the
 221 aggregate assessment of property in the county. Any contract or provision of a contract
 222 which is in violation of this paragraph is shall be void and unenforceable."

223 **SECTION 6.**

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

225 "48-5-295.2.

226 (a) As used in this Code section, the term 'review board' means a property tax review board
 227 appointed under subsection (b) of this Code section.

228 (b) The commissioner shall appoint an independent property tax review board. The
 229 commissioner shall appoint three competent persons to serve as members of the review
 230 board, one of whom shall be an employee of the commissioner, one of whom shall be a
 231 chief appraiser, and one of whom shall be a citizen taxpayer. Each member of the review
 232 board shall serve for a term of one year and until that member's successor has been
 233 appointed and qualified. The commissioner shall appoint a successor to fill the unexpired
 234 term of any vacancy on the review board. The commissioner may appoint additional
 235 review boards if necessary for the effective and efficient performance of duties under this
 236 Code section.

237 (c) It shall be the duty of each review board to make a thorough and complete investigation
 238 of complaints filed with the commissioner by any taxpayer regarding any county board of

239 tax assessors, or one or more members thereof, or any county board of equalization, or one
 240 or more members thereof, with respect to all actions regarding:

241 (1) Blatant or wanton disregard of state law or regulations; or

242 (2) Inappropriate, unprofessional, or abusive behavior.

243 (d) Upon the filing of a uniform complaint form with a review board and the filing of a
 244 \$100.00 filing fee payable to the commissioner, the review board shall conduct an initial
 245 review within ten days of the date of the filing of the complaint to determine if the
 246 complaint and any accompanying documentation or evidence has sufficient merit to
 247 proceed to a hearing. A review board shall make a written determination that either the
 248 complaint is insufficient to proceed to a hearing or that it is sufficient to proceed to a
 249 hearing. If a review board finds that a hearing is warranted, the hearing shall be scheduled
 250 within ten days of the date of the finding of sufficiency.

251 (e) A review board shall issue a written report of its findings following such hearing which
 252 shall include such evaluations, judgments, and recommendations as it deems appropriate.

253 (f) The findings of the report of the review board under subsection (d) of this Code section
 254 shall be grounds for the commissioner to order mandatory additional training or education,
 255 disqualification to continue to serve as a member of a county board of tax assessors or a
 256 county board of equalization pending the successful completion of such remediation as
 257 may be ordered by the commissioner, a refund of the filing fee, or such other remediation
 258 measures as the commissioner deems appropriate.

259 (g) A review board shall not be authorized to investigate and shall not accept complaints
 260 regarding any staff of a county board of tax assessors.

261 (h) A public notice stating a taxpayer's right to file a complaint as described by this Code
 262 section shall be posted:

263 (1) On the county's website;

264 (2) In a prominent location readily viewable by the public in the office of the county
 265 board of tax assessors and on such board's website; and

266 (3) In the office of the county board of equalization in each county in this state."

267 **SECTION 7.**

268 Said title is further amended by revising subsection (b) of Code Section 48-5-299, relating
 269 to ascertainment of taxable property and assessments and penalties against unreturned
 270 property, as follows:

271 ~~"(b)(1) In all cases where unreturned property is assessed by the county board of tax~~
 272 ~~assessors after the time provided by law for making tax returns has expired, the board~~
 273 ~~shall add to the amount of state and county taxes due a penalty of 10 percent of the~~
 274 ~~amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00~~

275 ~~in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected~~
 276 ~~by the tax collector or the tax commissioner and in all cases shall be paid into the county~~
 277 ~~treasury and shall remain the property of the county.~~

278 ~~(2)(A) The provisions of paragraph (1) of this subsection to the contrary~~
 279 ~~notwithstanding, this paragraph shall apply with respect to counties having a population~~
 280 ~~of 600,000 or more according to the United States decennial census of 1970 or any~~
 281 ~~future such census.~~

282 ~~(B)~~ In all cases in which unreturned property is assessed by the board after the time
 283 provided by law for making tax returns has expired, the board shall add to the
 284 assessment of the property a penalty of 10 percent, which shall be included as a part of
 285 the taxable value for the year."

286

SECTION 8.

287 Said title is further amended by revising paragraph (2) of subsection (b) of Code Section
 288 48-5-306, relating to annual notice of current assessment, as follows:

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

293 "The amount of your ad valorem tax bill for this year will be based on the appraised and
 294 assessed values specified in this notice. You have the right to appeal these values to the
 295 county board of tax assessors. At the time of filing your appeal you must select one of
 296 the following options:

- 297 (i) An appeal to the county board of equalization with appeal to the superior court;
- 298 (ii) To arbitration without an appeal to the superior court; or
- 299 (iii) For a parcel of nonhomestead property with a fair market value in excess of \$1
 300 million as shown on the taxpayer's notice of assessment, and any contiguous
 301 nonhomestead real property owned by the same taxpayer, to a hearing officer with
 302 appeal to the superior court.

303 If you wish to file an appeal, you must do so in writing no later than 45 days after the
 304 date of this notice. If you do not file an appeal by this date, your right to file an appeal
 305 will be lost. For further information on the proper method for filing an appeal, you may
 306 contact the county board of tax assessors which is located at: (insert address) and which
 307 may be contacted by telephone at: (insert telephone number).'

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

309 'The estimate of your ad valorem tax bill for the current year is based on the previous
 310 or most applicable year's millage rate and the fair market value contained in this

311 notice. The actual tax bill you receive may be more or less than this estimate. This
 312 estimate may not include all eligible exemptions."

313 **SECTION 9.**

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

316 "48-5-311.

317 (a) **Establishment.**

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

326 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 327 authority of a county makes a request to the grand jury of the county for additional
 328 alternate members of boards of equalization, the grand jury shall appoint the number of
 329 alternate members so requested to each board of equalization, such number not to exceed
 330 a maximum of 21 alternate members for each of the boards. The alternate members of
 331 the boards shall be duly qualified and authorized to serve on any of the boards of
 332 equalization of the county. ~~The grand jury of any such county~~ members of each board
 333 of equalization may designate a chairperson and two vice chairpersons of each such board
 334 of equalization. The chairperson and vice chairpersons shall be vested with full
 335 ~~administrative~~ authority in calling and conducting the substantive business of the board.
 336 The clerk of the superior court shall be vested with administrative authority in all other
 337 matters governing the conduct and business of the boards of equalization so as to provide
 338 oversight and supervision of such boards in compliance with paragraph (4) of subsection
 339 (d) of this Code section. Any combination of members or alternate members of any such
 340 board of equalization of the county shall be competent to exercise the power and
 341 authority of the board. Any person designated as an alternate member of any such board
 342 of equalization of the county shall be competent to serve in such capacity as provided in
 343 this Code section upon appointment and taking of oath.

344 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
 345 this state having a population of 400,000 or more according to the United States
 346 decennial census of 1990 or any future such census, the governing authority of the

347 county, by appropriate resolution adopted on or before November 1 of each year, may
 348 elect to have selected one additional county board of equalization for each 10,000 parcels
 349 of real property in the county or for any part of a number of parcels in the county
 350 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
 351 board of equalization of the county may decide an appeal from an assessment,
 352 notwithstanding any other provisions of this Code section. The decision shall be in
 353 writing and signed by at least two members of the board of equalization; and, except for
 354 the number of members necessary to decide an appeal, the decision shall conform to the
 355 requirements of this Code section.

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

365 (b) **Qualifications.**

366 (1) Each person who is, in the judgment of the appointing grand jury, qualified and
 367 competent to serve as a grand juror, who is the owner of real property in the county where
 368 such person is appointed to serve, or, in the case of a regional board of equalization, is
 369 the owner of real property in any county in the region where such person is appointed to
 370 serve, and who is at least a high school graduate shall be qualified, competent, and
 371 compellable to serve as a member or alternate member of the county board of
 372 equalization. No member of the governing authority of a county, municipality, or
 373 consolidated government; member of a county or independent board of education;
 374 member of the county board of tax assessors; employee of the county board of tax
 375 assessors; or county tax appraiser shall be competent to serve as a member or alternate
 376 member of the county board of equalization.

377 (2)(A) Each person seeking to be appointed as a member or alternate member of a
 378 county board of equalization shall, not later than immediately prior to the time of their
 379 appointment under subsection (c) of this Code section, file with the clerk of the superior
 380 court a uniform application form which shall be a public record. The commissioner
 381 shall design the form which indicates the applicant's education, employment
 382 background, experience, and qualifications for such appointment.

383 (B) Within the first year after a member's initial appointment to the board of
 384 equalization ~~on or after January 1, 1981~~, each member shall satisfactorily complete not
 385 less than 40 hours of instruction in appraisal and equalization processes and procedures,
 386 as prepared and required by the commissioner pursuant to Code Section 48-5-13. On
 387 or after January 1, 2013, following the completion of each successive two terms of
 388 office, a member shall, within the first year of appointment to the subsequent term of
 389 office, complete satisfactorily not less than 40 hours of instruction in appraisal and
 390 equalization processes and procedures, as prepared and required by the commissioner
 391 for newly appointed members. The failure of any member to fulfill the requirements
 392 of this subparagraph shall render that member ineligible to serve on the board; and the
 393 vacancy created thereby shall be filled in the same manner as other vacancies on the
 394 board are filled.

395 ~~(B)~~(C) No person shall be eligible to hear an appeal as a member of a board of
 396 equalization on or after January 1, 2011, unless prior to hearing such appeal, that person
 397 shall satisfactorily complete the 40 hours of instruction in appraisal and equalization
 398 processes and procedures required under subparagraph ~~(A)~~ (B) of this paragraph. Any
 399 person appointed to such board shall be required to complete annually a continuing
 400 education requirement of at least eight hours of instruction in appraisal and equalization
 401 procedures, as prepared and required by the commissioner pursuant to Code Section
 402 48-5-13. The failure of any member to fulfill the requirements of this subparagraph
 403 shall render that member ineligible to serve on the board; and the vacancy created
 404 thereby shall be filled in the same manner as other vacancies on the board are filled.

405 **(c) Appointment.**

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

410 (2) The grand jury in each county at any term of court preceding November 1 of 1991
 411 shall select three persons who are otherwise qualified to serve as members of the county
 412 board of equalization and shall also select three persons who are otherwise qualified to
 413 serve as alternate members of the county board of equalization. The three individuals
 414 selected as alternates shall be designated as alternate one, alternate two, and alternate
 415 three, with the most recent appointee being alternate number three, the next most recent
 416 appointee being alternate number two, and the most senior appointee being alternate
 417 number one. One member and one alternate shall be appointed for terms of one year, one
 418 member and one alternate shall be appointed for two years, and one member and one

419 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
420 county shall select one member and one alternate for three-year terms.

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

428 (4) Within five days after the names of the members and alternate members of the county
429 board or boards of equalization have been selected, the clerk of the superior court shall
430 ~~issue and deliver~~ cause such appointees to appear before the clerk for the purpose of
431 taking and executing in writing the oath of office. The clerk may utilize any means
432 necessary for such purpose, including, but not limited to, telephonic or other
433 communication, regular first-class mail, or issuance of and delivery to the sheriff or
434 deputy sheriff a precept containing the names of the persons so selected. Within ten days
435 of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names
436 are written on the precept to be served personally or by leaving the summons at their
437 place of residence. The summons shall direct the persons named on the summons to
438 appear before the clerk of the superior court on a date specified in the summons, which
439 date shall not be later than December 15.

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

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

452 _____
453 Signature of member or alternate member'

454 In addition to the oath of office prescribed in this paragraph, the presiding or chief judge
455 of the superior court or his or her designee shall charge each member and alternate

456 member of the county board of equalization with the law and duties relating to such
457 office.

458 **(d) Duties and powers.**

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

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

473 (3) The board shall establish procedures which comply strictly with the regulations
474 promulgated by the commissioner pursuant to subparagraph ~~(e)(5)(B)~~ (e)(1)(D) of this
475 Code section for the conducting of appeals before the board. The procedures shall be
476 entered into the minutes of the board, and a copy of the procedures shall be made
477 available to any individual upon request.

478 (4)(A) The clerk of the superior court shall have oversight over and supervision of all
479 boards of equalization of the county and hearing officers. This oversight and
480 supervision shall include, but not be limited to, requiring appointment of members of
481 county boards of equalization by the grand jury; giving the notice of the appointment
482 of members and alternates of the county board of equalization by the county grand jury
483 as required by Code Section 15-12-81; collecting the names of possible appointees;
484 collecting information from possible appointees as to their qualifications; presenting the
485 names of the possible appointees to the county grand jury; processing the appointments
486 as required by paragraph (4) of subsection (c) of this Code section, including
487 administering the oath of office to the newly appointed members and alternates of the
488 county board of equalization as required by paragraph (5) of such subsection;
489 instructing the newly appointed members and alternates as to the training they must
490 receive and the operations of the county board of equalization; presenting to the grand
491 jury of the county the names of possible appointees to fill vacancies as provided in
492 paragraph (3) of such subsection; maintaining a roster of board members and alternates,

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

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

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

511 (D) The clerk of superior court shall maintain any county records of all notices to the
 512 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,
 513 and from the hearings before the board of equalization and before hearing officers until
 514 the deadline to file any appeal to the superior court expires. If an appeal is not filed to
 515 the superior court, the clerk of superior court is authorized to properly destroy any
 516 records from the hearings before the county board of equalization or hearing officers
 517 but shall maintain records of all notices to the taxpayer and the taxpayer's attorney and
 518 certified receipts of returned or unclaimed mail for 12 months. If an appeal to the
 519 superior court is filed, the clerk of superior court shall file such records in the civil
 520 action that is considered open by the clerk of superior court for such appeal, and such
 521 records shall become part of the record on appeal in accordance with paragraph (2) of
 522 subsection (g) of this Code section.

523 (e) **Appeal.**

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

526 (i) The county board of equalization as to matters of taxability, uniformity of
 527 assessment, and value, and, for residents, as to denials of homestead exemptions
 528 pursuant to paragraph (2) of this subsection;

- 529 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 530 section; or
- 531 (iii) A hearing officer as to matters of value and uniformity for a parcel of
 532 nonhomestead real property with a fair market value in excess of \$1 million as shown
 533 on the taxpayer's notice of assessment, and any contiguous nonhomestead real
 534 property owned by the same taxpayer, pursuant to subsection (e.1) of this Code
 535 section.

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

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

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

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

561 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors has
 562 adopted a written policy consenting to electronic service, or by mailing to or filing with
 563 the county board of tax assessors a notice of appeal within 45 days from the date of
 564 mailing the notice pursuant to Code Section 48-5-306. A written objection to an
 565 assessment of real property received by a county board of tax assessors stating the

566 location of the real property and the identification number, if any, contained in the tax
567 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
568 paragraph (1) of this subsection. A written objection to an assessment of personal
569 property received by a county board of tax assessors giving the account number, if any,
570 contained in the tax notice and stating that the objection is to an assessment of personal
571 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
572 paragraph (1) of this subsection. The county board of tax assessors shall review the
573 valuation or denial in question, and, if any changes or corrections are made in the
574 valuation or decision in question, the board shall send a notice of the changes or
575 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
576 explain the taxpayer's right to appeal to the county board of equalization as provided
577 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
578 corrections made by the county board of tax assessors.

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

588 (C) If changes or corrections are made by the county board of tax assessors, the board
589 shall notify the taxpayer in writing of such changes. The notice shall be sent by regular
590 mail properly addressed to the address or addresses the taxpayer provided to the county
591 board of tax assessors. If the taxpayer is dissatisfied with such changes or corrections,
592 the taxpayer shall, within 30 days of the date of mailing of the change notice, institute
593 an appeal to the county board of tax assessors by e-mailing, if the county board of tax
594 assessors has adopted a written policy consenting to electronic service, or by mailing
595 to or filing with the county board of tax assessors a written notice of appeal. The
596 county board of tax assessors shall send or deliver the notice of appeal and all necessary
597 papers to the county board of equalization.

598 (D) The written notice to the taxpayer required by this paragraph shall contain a
599 statement of the grounds for rejection of any position the taxpayer has asserted with
600 regard to the valuation of the property. No addition to or amendment of such grounds
601 as to such position shall be permitted before the county board of equalization.

602 (3)(A) ~~In any each year in which no county-wide revaluation is implemented~~, the
 603 county board of tax assessors shall make its determination and notify the taxpayer
 604 within 180 days after receipt of the taxpayer's notice of appeal. If the county board of
 605 tax assessors fails to respond to the taxpayer within such 180 day period during such
 606 year, the appeal shall be automatically referred to the county board of equalization with
 607 written notice to the taxpayer, except as otherwise provided in this paragraph.

608 (B) In any county in which the number of appeals exceeds a number equal to or greater
 609 than 3 percent of the total number of parcels in the county or equal to or greater than
 610 3 percent of the gross tax digest of the county, the county board of tax assessors shall
 611 be granted an additional 180 day period to make its determination and notify the
 612 taxpayer. Such additional period shall commence immediately following the last day
 613 of the 180 days provided for under subparagraph (A) of this paragraph. If the county
 614 board of tax assessors fails to make its determination and notify the taxpayer or the
 615 taxpayer's attorney not later than the last day of such additional 180 day period, the
 616 most recent property tax valuation asserted by the taxpayer on the property tax return
 617 or on appeal shall prevail and shall be deemed the value established on such appeal
 618 unless a time extension is granted under subparagraph (C) of this paragraph. If no such
 619 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
 620 county board of equalization.

621 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
 622 proven to the commissioner prior to the expiration of the additional 180 day period
 623 provided for under subparagraph (B) of this paragraph, the commissioner shall be
 624 authorized to provide for a time extension beyond the end of such additional 180 day
 625 period. The duration of any such time extension shall be specified in writing by the
 626 commissioner and shall also be posted on the website of the county board of tax
 627 assessors. If the county board of tax assessors fails to make its determination and notify
 628 the taxpayer and the taxpayer's attorney not later than the last day of such time
 629 extension, the most recent property tax valuation asserted by the taxpayer on the
 630 property tax return or on appeal shall prevail and shall be deemed the value established
 631 on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal
 632 shall be forwarded to the county board of equalization. In addition, the commissioner
 633 shall be authorized to impose penalties, require additional training, or require such other
 634 remediation as the commissioner may deem appropriate for failure to meet the deadline
 635 imposed by the commissioner under this subparagraph.

636 (4) The determination by the county board of tax assessors of questions of factual
 637 characteristics of the property under appeal, as opposed to questions of value, shall be
 638 prima-facie correct in any appeal to the county board of equalization. However, the

639 board of tax assessors shall have the burden of proving its opinions of value and the
640 validity of its proposed assessment by a preponderance of evidence.

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

643 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
644 equalization shall set a date for a hearing on the questions presented and shall so notify
645 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
646 by first-class mail to the taxpayer. Such notice shall be transmitted by e-mail to the
647 county board of tax assessors if such board has adopted a written policy consenting to
648 electronic service, and, if it has not, then such notice shall be sent to such board by
649 first-class mail. A taxpayer may appear before the board concerning any appeal in
650 person, by his or her authorized agent or representative, or both. The taxpayer shall
651 specify in writing to the board the name of any such agent or representative prior to any
652 appearance by the agent or representative before the board.

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

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

664 (D)(i) The board of equalization shall ~~render~~ announce its decision on each appeal
665 at the conclusion of the hearing under held in accordance with subparagraph (B) of
666 this paragraph before proceeding with another hearing. The decision of the county
667 board of equalization shall be in writing, shall be signed by each member of the
668 board, shall specifically decide each question presented by the appeal, shall specify
669 the reason or reasons for each such decision as to the specific issues of taxability,
670 uniformity of assessment, value, or denial of homestead exemptions depending upon
671 the specific issue or issues raised by the taxpayer in the course of such taxpayer's
672 appeal, shall state that with respect to the appeal no member of the board is
673 disqualified from acting by virtue of subsection (j) of this Code section, and shall
674 certify the date on which notice of the decision is given to the parties. Notice of the
675 decision shall be delivered by hand to each party, with written receipt, or given to

676 each party by sending a copy of the decision by registered or certified mail or
 677 statutory overnight delivery to the appellant and by filing the original copy of the
 678 decision with the county board of tax assessors. Each of the three members of the
 679 county board of equalization must be present and must participate in the deliberations
 680 on any appeal. A majority vote shall be required in any matter. All three members
 681 of the board ~~must~~ shall sign the decision indicating their vote.

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

688 (iii)(I) If the county's tax bills are issued before the county board of equalization
 689 has rendered its decision on property which is on appeal, the county board of tax
 690 assessors shall specify to the county tax commissioner the ~~higher of the taxpayer's~~
 691 ~~return valuation or 85 percent of the current~~ prior year's valuation as set by the
 692 county board of tax assessors. ~~This unless the property in issue has been issued a~~
 693 ~~building permit and structural improvements have occurred, or structural~~
 694 ~~improvements have been made without a building permit, in which case, it shall~~
 695 ~~specify 85 percent of the current year's valuation as set by the county board of~~
 696 ~~assessors. Depending on the circumstances of the property, this amount shall be the~~
 697 ~~basis for a temporary tax bill to be issued; provided, however, that the taxpayer may~~
 698 ~~elect to pay the temporary tax bill in the amount of 100 percent of the current year's~~
 699 ~~valuation if no property improvement has occurred. The county tax commissioner~~
 700 ~~shall have the authority to adjust such tax bill to reflect the 100 percent value as~~
 701 ~~requested by the taxpayer.~~ Such tax bill shall be accompanied by a notice to the
 702 taxpayer that the bill is a temporary tax bill pending the outcome of the appeal
 703 process. Such notice shall also indicate that upon resolution of the appeal, there
 704 may be additional taxes due or a refund issued.

705 (II) If the final determination of the value on appeal is less than the valuation thus
 706 used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in
 707 question. Such deduction shall be refunded to the taxpayer or to the entity or
 708 transferee that paid the taxes and shall include interest on the amount of such
 709 deduction at the same rate as specified in Code Section 48-2-35 which shall accrue
 710 from November 15 of the taxable year in question or the date the final installment
 711 of the tax was due or was paid, whichever is later. In no event shall the amount of
 712 such interest exceed \$150.00.

713 (III) If the final determination of value on appeal is greater than the valuation thus
 714 used, the taxpayer shall be liable for the increase in taxes for the year in question
 715 due to the increased valuation fixed on appeal with interest at the rate as specified
 716 in Code Section 48-2-35. Such interest shall accrue from November 15 of the
 717 taxable year in question or the date the final installment of the tax was due to the
 718 date the additional taxes are remitted, but in no event shall the amount of such
 719 interest exceed \$150.00.

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

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

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

738 (10) Within ten days of a final determination of value by the tax assessors, a board of
 739 equalization, arbitrator, hearing officer, or the superior court, the county board of tax
 740 assessors shall forward said decision to the tax commissioner.

741 (e.1)(1) For any dispute involving the value or uniformity of a parcel of nonhomestead
 742 real property with a fair market value in excess of \$1 million as shown on the taxpayer's
 743 notice of assessment, at the option of the taxpayer, an appeal may be submitted to a
 744 hearing officer in accordance with this subsection. If such taxpayer owns nonhomestead
 745 real property contiguous to such qualified nonhomestead real property, at the option of
 746 the taxpayer, such contiguous property may be consolidated with the qualified property
 747 for purposes of the hearing under this subsection.

748 (2) Individuals desiring to serve as hearing officers and who are either state certified
 749 general real property appraisers or state certified residential real property appraisers as

750 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 751 Board shall complete and submit an application, a list of counties the hearing officer is
 752 willing to serve, disqualification questionnaire, and resume and be approved by the
 753 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve
 754 as a hearing officer. Such board shall annually publish a list of qualified and approved
 755 hearing officers for Georgia.

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

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

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

774 (6)(A) The clerk of superior court shall randomly select from such list a hearing officer
 775 who shall have experience or expertise in hearing or appraising the type of property that
 776 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
 777 tax assessors mutually agree upon a hearing officer from such list. The clerk of the
 778 superior court shall notify the taxpayer and the taxpayer's attorney of the name of the
 779 hearing officer and transmit a copy of the hearing officer's disqualification
 780 questionnaire and resume provided for under paragraph (2) of this subsection. The
 781 hearing officer, in conjunction with all parties to the appeal, shall set a time and place
 782 to hear evidence and testimony from both parties. The hearing shall take place in the
 783 county where the property is located, or such other place as mutually agreed to by the
 784 parties and the hearing officer. The hearing officer shall provide electronic or written
 785 notice to the parties personally or by registered or certified mail or statutory overnight
 786 delivery not less than ten days before the hearing. Such written notice shall advise each

787 party that documents or other written evidence to be presented at the hearing by a party
 788 must be provided to the other party not less than seven days prior to the time of the
 789 hearing and that any failure to comply with this requirement shall be grounds for an
 790 automatic continuance or for exclusion of such documents or other written evidence.

791 (B) If the clerk of the superior court, after a diligent search, cannot find a qualified
 792 hearing officer who is willing to serve, the clerk of the superior court shall transfer the
 793 certification of the appeal to the county or regional board of equalization and notify the
 794 taxpayer and the taxpayer's attorney and the county board of tax assessors of the
 795 transmittal of such appeal.

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

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

807 (9) If, at any time during the appeal under this subsection, the taxpayer and the county
 808 board of tax assessors execute a signed written agreement on the fair market value and
 809 any other issues raised, the appeal shall terminate as of the date of such signed agreement,
 810 and the fair market value as set forth in such agreement shall become final, and
 811 subsection (c) of Code Section 48-5-299 shall apply. The provisions contained in this
 812 paragraph may be waived at any time by written consent of the taxpayer and the county
 813 board of tax assessors.

814 (10) Each hearing officer shall be compensated by the county for time expended in
 815 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 816 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 817 determined by the county governing authority or as may be agreed upon by the parties.
 818 Compensation pursuant to this paragraph shall be paid from the county treasury upon
 819 certification by the hearing officer of the hours expended in hearing of appeals. The
 820 attendance at any training required by the commissioner shall be part of the qualifications
 821 of the hearing officer, and any nominal cost of such training shall be paid by the hearing
 822 officer. ~~If the clerk of the superior court, after diligent search, cannot find a qualified~~
 823 ~~hearing officer who is willing to serve, the clerk of the superior court shall notify the~~

824 ~~county board of tax assessors in writing. The county board of tax assessors shall then~~
 825 ~~certify the appeal to the county or regional board of equalization.~~

826 (11) The commissioner shall promulgate rules and regulations for the proper
 827 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 828 qualifications; training, including an eight-hour course on Georgia property law, Georgia
 829 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,
 830 and weight of evidence; disqualification questionnaire; selection; removal; and any other
 831 matters necessary to the proper administration of this subsection. Such rules and
 832 regulations shall also include a uniform appeal form which shall require the initial
 833 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall
 834 be subject to later revision by the taxpayer based upon written evidence. The
 835 commissioner shall seek input from all interested parties prior to such promulgation.

836 (f) **Arbitration.**

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

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

843 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 844 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 845 county board of tax assessors has adopted a written policy consenting to electronic
 846 service, or by filing a written notice of arbitration appeal with the county board of tax
 847 assessors. The notice of arbitration appeal shall specifically state the grounds for
 848 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 849 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 850 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 851 acknowledgment of receipt of the appeal; a notice that the taxpayer ~~must~~ shall, within
 852 45 days of the ~~filing of the notice~~ date of transmittal of the acknowledgment of receipt
 853 of the appeal, provide to the board of assessors for consideration a copy of a certified
 854 appraisal; and a confirmation of the amount of the filing fees, if any, required under
 855 Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the
 856 acknowledgment of receipt of the appeal, the taxpayer shall pay to the clerk of the
 857 superior court the fees, if any, if the county board of tax assessors rejects the appraisal.
 858 Failure of the taxpayer to provide such certified appraisal and filing fees within such
 859 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects
 860 to have the appeal immediately forwarded to the board of equalization. Prior to

861 appointment of the arbitrator and within 45 days of ~~filing the notice of the~~
862 acknowledgment of receipt of the appeal, the taxpayer shall provide a copy of the
863 certified appraisal as specified in this paragraph to the board of assessors for
864 consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board
865 of assessors shall either accept the taxpayer's appraisal, in which case that value shall
866 become final, or the county board of tax assessors shall reject the taxpayer's appraisal
867 by sending within ten days of the date of such rejection a written notification by
868 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in
869 which case the county board of tax assessors shall certify within 45 days the appeal to
870 the clerk of the superior court of the county in which the property is located along with
871 any other papers specified by the person seeking arbitration under this subsection,
872 including, but not limited to, the staff information from the file used by the county
873 board of tax assessors. In the event the taxpayer is not notified of a rejection of the
874 taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall
875 become final. In the event that the county board of tax assessors neither accepts nor
876 rejects the value set out in the certified appraisal within ~~such 45 day period~~ 45 days
877 after receipt of the certified appraisal, then the certified appraisal shall become the final
878 value, and the filing fees shall be returned to the taxpayer. In any case where a taxpayer
879 properly filed for the 2009 tax year a notice of binding arbitration appeal and provided
880 the required certified appraisal in accordance with this paragraph and the board of
881 assessors neither accepted nor rejected the value set out in such certified appraisal
882 within the 30 day period formerly specified under this subparagraph, then for purposes
883 of the 2009 tax year, the value set forth in the taxpayer's certified appraisal shall be
884 deemed the final value. All papers and information certified to the clerk shall become
885 a part of the record on arbitration. At the time of certification of the appeal, the county
886 board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if
887 any, or employee with a copy of the certification along with any other papers specified
888 by the person seeking arbitration along with the civil action file number assigned to the
889 appeal. Within 15 days of filing the certification to the clerk of the superior court, the
890 presiding or chief judge of the superior court of the circuit in which the property is
891 located shall issue an order authorizing the arbitration.
892 (B) At any point, the county board of tax assessors and the taxpayer may execute a
893 signed, written agreement establishing the fair market value without entering into or
894 completing the arbitration process. The fair market value as set forth in such agreement
895 shall become the final value.
896 ~~(B)~~(C) The arbitration shall be conducted pursuant to the following procedure:

897 (i) The county board of tax assessors shall include in the notice of rejection of the
898 taxpayer's certified appraisal a notice of a meeting time and place to decide upon an
899 arbitrator, to occur within 60 days after the date of sending the rejection of the
900 taxpayer's certified appraisal. If such meeting is not scheduled by the county board
901 of tax assessors within such 60 day period, the taxpayer's certified appraisal shall
902 become the final determination of value. Following the notification of the taxpayer
903 of the date and time of the meeting, the taxpayer shall be authorized to exercise a
904 one-time option of changing the date and time of the meeting to a date and time
905 acceptable to the taxpayer. If the parties agree, the matter shall be submitted to a
906 single arbitrator chosen by the parties. Only if ~~If~~ the parties cannot agree on the
907 single arbitrator, the arbitrator shall be chosen by the presiding or chief judge of the
908 superior court of the circuit in which the property is located within 30 days after the
909 filing of a petition by either party;

910 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
911 state certified general real property appraiser or state certified residential real property
912 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
913 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
914 in appraising the type of property that is the subject of the arbitration;

915 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
916 place to hear evidence and testimony from both parties. The arbitrator shall provide
917 written notice to the parties personally or by registered or certified mail or statutory
918 overnight delivery not less than ten days before the hearing. Such written notice shall
919 advise each party that documents or other written evidence to be presented at the
920 hearing by a party must be provided to the other party not less than seven days prior
921 to the time of the hearing and that any failure to comply with this requirement, unless
922 waived by mutual written agreement of such parties, shall be grounds for a
923 continuance or for exclusion of such documents or other written evidence. The
924 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
925 Following notification of the taxpayer of the date and time of the hearing, the
926 taxpayer shall be authorized to exercise a one-time option of changing the date and
927 time of the hearing to a date and time acceptable to the taxpayer. The presiding or
928 chief judge of the superior court of the circuit in which the property is located may
929 direct the arbitrator to proceed promptly with the hearing and the determination of the
930 appeal upon application of any party. The hearing shall occur in the county in which
931 the property is located or such other place as may be agreed upon in writing by the
932 parties;

- 933 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
 934 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
 935 hear and determine the controversy upon the documents, testimony, and other matters
 936 produced notwithstanding the failure of a party duly notified to appear;
- 937 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
 938 other matters introduced at the hearing. The arbitrator or any party to the proceeding
 939 may have the proceedings transcribed by a court reporter;
- 940 (vi) The provisions of this paragraph may be waived at any time by written consent
 941 of the taxpayer and the board of tax assessors;
- 942 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
 943 the value of the property subject to arbitration;
- 944 (viii) In order to determine the value, the arbitrator shall consider ~~a single~~ the final
 945 value for the property submitted by the board of assessors and ~~a single~~ the final value
 946 submitted by the taxpayer. The taxpayer shall be responsible for the cost of any
 947 appraisal by the taxpayer's appraiser;
- 948 (ix) Upon consideration of the ~~single~~ final value submitted by the board of assessors
 949 and the ~~single~~ final value submitted by the taxpayer, and evidence supporting the
 950 values submitted by the board of assessors and the taxpayer, the arbitrator shall
 951 determine which value is the value for the property under appeal;
- 952 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county
 953 shall be responsible for the clerk of the superior court's fees, if any, and the fees and
 954 costs of such arbitrator. If the board of tax assessors' value is determined by the
 955 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior
 956 court's fees, if any, and the fees and costs of such arbitrator; and
- 957 (xi) The board of tax assessors shall have the burden of proving its opinion of value
 958 and the validity of its proposed assessment by a preponderance of evidence.
- 959 (4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
 960 valuation established or rendered by any county board of equalization, arbitrator, hearing
 961 officer, or superior court.
- 962 (5) If the county's tax bills are issued before an arbitrator has rendered its decision on
 963 property which is on appeal, the county board of tax assessors shall specify to the county
 964 tax commissioner the ~~higher of the taxpayer's return valuation or 85 percent of the current~~
 965 prior year's valuation as set by the county board of tax assessors. This unless the property
 966 in issue has been issued a building permit and structural improvements have occurred, or
 967 structural improvements have been made without a building permit, in which case, it shall
 968 specify 85 percent of the current year's valuation as set by the county board of assessors.
 969 Depending on the circumstances of the property, this amount shall be the basis for a

970 temporary tax bill to be issued; provided, however, that the taxpayer may elect to pay the
 971 temporary tax bill in the amount of 100 percent of the current year's valuation if no
 972 property improvement has occurred. The county tax commissioner shall have the
 973 authority to adjust such tax bill to reflect the 100 percent value as requested by the
 974 taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is
 975 a temporary tax bill pending the outcome of the appeal process. Such notice shall also
 976 indicate that upon resolution of the appeal, there may be additional taxes due or a refund
 977 issued.

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

979 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
 980 board of equalization or hearing officer, as applicable, to the superior court of the county
 981 in which the property lies. By mutual written agreement, the taxpayer and the county
 982 board of tax assessors may waive an appeal to the county board of equalization and
 983 initiate an appeal under this subsection. A county board of tax assessors shall not appeal
 984 a decision of the county board of equalization or hearing officer, as applicable, changing
 985 an assessment by 20 percent or less unless the board of tax assessors gives the county
 986 governing authority a written notice of its intention to appeal, and, within ten days of
 987 receipt of the notice, the county governing authority by majority vote does not prohibit
 988 the appeal. In the case of a joint city-county board of tax assessors, such notice shall be
 989 given to the city and county governing authorities, either of which may prohibit the
 990 appeal by majority vote within the allowed period of time.

991 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 992 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 993 consenting to electronic service, or by mailing to or filing with the county board of tax
 994 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 995 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 996 shall contain the name and the last known address of the taxpayer. The notice of appeal
 997 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 998 30 days from the date on which the decision of the county board of equalization or
 999 hearing officer is mailed pursuant to subparagraph (e)(6)(D) or paragraph (6) of
 1000 subsection (e.1) of this Code section. The county board of tax assessors shall certify to
 1001 the clerk of the superior court the notice of appeal and any other papers specified by the
 1002 person appealing, including, but not limited to, the staff information from the file used
 1003 by the county board of tax assessors, the county board of equalization, or the hearing
 1004 officer. All papers and information certified to the clerk shall become a part of the record
 1005 on appeal to the superior court. At the time of certification of the appeal, the county
 1006 board of tax assessors shall serve the taxpayer and his or her attorney of record, if any,

1007 with a copy of the notice of appeal and with the civil action file number assigned to the
 1008 appeal. Such service shall be effected in accordance with subsection (b) of Code Section
 1009 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of
 1010 tax assessors in the appeal until such service has been made.

1011 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
 1012 the burden of proving its opinions of value and the validity of its proposed assessment by
 1013 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
 1014 burden of proof, the court may, upon motion or sua sponte, ~~authorize the finding~~ find that
 1015 the value asserted by the taxpayer is ~~unreasonable and~~ reasonable and the fair market
 1016 value of the property, or declare a mistrial ~~authorize the determination of the final value~~
 1017 ~~of the property.~~

1018 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
 1019 calendar, at the taxpayer's election, following the filing of the appeal unless continued
 1020 by the court upon a showing of good cause. If only questions of law are presented in
 1021 the appeal, the appeal shall be heard as soon as practicable before the court sitting
 1022 without a jury. Each hearing before the court sitting without a jury shall be held within
 1023 30 days following the date on which the appeal is filed with the clerk of the superior
 1024 court. The time of any hearing shall be set in consultation with the taxpayer and at a
 1025 time acceptable to the taxpayer between the hours of 8:00 A.M. and 7:00 P.M. on a
 1026 business day.

1027 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1028 of equalization or the hearing officer, as applicable, in compiling the tax digest for the
 1029 county. If the final determination of value on appeal is less than the valuation set by
 1030 the county board of equalization or hearing officer, as applicable, the taxpayer shall
 1031 receive a deduction in such taxpayer's taxes for the year in question. Such deduction
 1032 shall be refunded to the taxpayer or to the entity or transferee that paid the taxes and
 1033 shall include interest on the amount of such deduction at the same rate as specified in
 1034 Code Section 48-2-35 which shall accrue from November 15 of the taxable year in
 1035 question or the date the final installment of the tax was due or was paid, whichever
 1036 is later. In no event shall the amount of such interest exceed \$150.00.

1037 (ii) If the final determination of value on appeal is 80 percent or less of the valuation
 1038 set by the county board of equalization or hearing officer as to commercial property,
 1039 or 85 percent or less of the valuation set by the county board of tax assessors as to
 1040 other property, the taxpayer, in addition to the interest provided for by this paragraph,
 1041 shall recover costs of litigation and reasonable attorney's fees incurred in the action.
 1042 Any appeal of an award of attorney's fees by the county shall be specifically approved
 1043 by the governing authority of the county.

1044 (iii) If the final determination of value on appeal is greater than the valuation set by
 1045 the county board of equalization or hearing officer, as applicable, the taxpayer shall
 1046 be liable for the increase in taxes for the year in question due to the increased
 1047 valuation fixed on appeal with interest at the same rate as specified in Code Section
 1048 48-2-35. Such interest shall accrue from November 15 of the taxable year in question
 1049 or the date the final installment of tax was due to the date the additional taxes are
 1050 remitted, but in no event shall the amount of such interest exceed \$150.00.

1051 (h) **Recording of interviews.** In the course of any assessment, appeal, or arbitration, or
 1052 any related proceeding, the taxpayer shall be entitled to make recordings of any interview
 1053 with any officer or employee of the taxing authority relating to the valuation of the
 1054 taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding,
 1055 at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer
 1056 or employee may refuse to participate in an interview relating to such valuation for reason
 1057 of the taxpayer's choice to record such interview.

1058 (i) **Alternate members.** Alternate members of the county board of equalization in the
 1059 order in which selected shall serve:

1060 (1) As members of the county board of equalization in the event there is a permanent
 1061 vacancy on the board created by the death, ineligibility, removal from the county, or
 1062 incapacitating illness of a member or by any other circumstances. An alternate member
 1063 who fills a permanent vacancy shall be considered a member of the board for the
 1064 remainder of the unexpired term;

1065 (2) In any appeal with respect to which a member of the board is disqualified and shall
 1066 be considered a member of the board; or

1067 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member
 1068 and shall be considered a member of the board.

1069 (j) **Disqualification.**

1070 (1) No member of the county board of equalization and no hearing officer shall serve
 1071 with respect to any appeal concerning which he or she would be subject to a challenge
 1072 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1073 same subject matter.

1074 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1075 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1076 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1077 relating to the disqualification of members of the county board of equalization or hearing
 1078 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1079 negative response. The members of the county board of equalization or hearing officer
 1080 shall, in writing under oath within two days of their receipt of the appeal, answer the

1081 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1082 this Code section. Answers of the county board of equalization or hearing officers shall
 1083 be part of the decision of the board or hearing officer and shall be served on each party
 1084 by first-class mail. Determination of disqualification shall be made by the judge of the
 1085 superior court upon the request of any party when the request is made within two days
 1086 of the response of the board or hearing officer to the questions. The time prescribed
 1087 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1088 determination by the judge of the superior court.

1089 (k) **Compensation.** Each member of the county board of equalization shall be
 1090 compensated by the county per diem for time expended in considering appeals. The
 1091 compensation shall be paid at a rate of not less than \$25.00 per day and shall be determined
 1092 by the county governing authority. The attendance at required approved appraisal courses
 1093 shall be part of the official duties of a member of the board, and he or she shall be paid for
 1094 each day in attendance at such courses and shall be allowed reasonable expenses
 1095 necessarily incurred in connection with such courses. Compensation pursuant to this
 1096 subsection shall be paid from the county treasury upon certification by the member of the
 1097 days expended in consideration of appeals.

1098 (l) **Military service.** In the event of the absence of an individual from such individual's
 1099 residence because of duty in the armed forces, the filing requirements set forth in paragraph
 1100 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this
 1101 period, any member of the immediate family of the individual, or a friend of the individual,
 1102 may notify the tax receiver or the tax commissioner of the individual's absence due to
 1103 military service and submit written notice of representation for the limited purpose of the
 1104 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate
 1105 the appeal.

1106 (m) **Refunds.** In the event a refund is owed to the taxpayer, such refund shall be paid to
 1107 the taxpayer, entity, or transferee who paid the taxes within 60 days of the last date upon
 1108 which an appeal may be filed, or the date the final determination of value is established on
 1109 appeal, whichever is later. Any refund paid after the sixtieth day shall accrue interest from
 1110 the sixtieth day until paid with interest at the same rate as specified in Code Section
 1111 48-2-35.

1112 (n) **Service of notice.** A notice of appeal to a board of tax assessors under subsection (e),
 1113 (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United
 1114 States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if
 1115 the board of tax assessors has adopted a written policy consenting to electronic service, by
 1116 transmitting a copy to the board of tax assessors via e-mail in portable document format
 1117 using all e-mail addresses provided by the board of tax assessors and showing in the subject

1118 line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital
 1119 letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete
 1120 upon such service. Proof of service may be made within 45 days of receipt of the notice
 1121 of current assessment to the taxpayer by certificate of the taxpayer, the taxpayer's attorney,
 1122 or the taxpayer's employee by written admission or by affidavit. Failure to make proof of
 1123 service shall not affect the validity of service.

1124 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all
 1125 notices required to be provided to the taxpayer regarding hearing times, dates,
 1126 certifications, or official actions shall instead be provided to such attorney."

1127 **SECTION 10.**

1128 Said title is further amended by revising subsection (b) of Code Section 48-5-345, relating
 1129 to county tax digests and deviations from certain assessment ratios, and by adding a new
 1130 subsection to read as follows:

1131 "(b) Each year the commissioner shall determine if the overall assessment ratio for each
 1132 county, as computed by the state auditor under paragraph (8) of subsection (b) of Code
 1133 Section 48-5-274, deviates substantially from the proper assessment ratio as provided in
 1134 Code Section 48-5-7, and if such deviation exists, the commissioner shall assess against
 1135 the county governing authority additional state tax in an amount equal to the difference
 1136 between the amount the state's levy of ~~one-quarter of a mill~~ would have produced if the
 1137 digest had been at the proper assessment ratio and the amount the digest that is actually
 1138 used for collection purposes will produce. The commissioner shall notify the county
 1139 governing authority annually of the amount so assessed, and this amount shall be due and
 1140 payable not later than five days after all appeals have been exhausted or the time for appeal
 1141 has expired or the final date for payment of taxes in the county, whichever comes latest,
 1142 and shall bear interest at the rate specified in Code Section 48-2-40 from the due date.

1143 (c) Beginning with tax digests on or after January 1, 2012, no county shall be subject to
 1144 the assessment authorized by subsection (b) of this Code section. This subsection shall
 1145 stand automatically repealed on December 31, 2014."

1146 **SECTION 11.**

1147 Said title is further amended in Code Section 48-5-346, relating to the effect of conditionally
 1148 approving certain subsequent county tax digests, by adding a new subsection to read as
 1149 follows:

1150 "(e) Beginning with tax digests on or after January 1, 2012, no county shall be subject to
 1151 the penalty authorized by paragraph (2) of subsection (a) of this Code section. This
 1152 subsection shall stand automatically repealed on December 31, 2014."

SECTION 12.

1153
1154 Said title is further amended by revising Code Section 48-5-359.1, relating to contracts to
1155 assess and collect municipal taxes and prepare tax digests, as follows:

1156 "48-5-359.1.

1157 ~~(a)(1)(A) This paragraph shall apply to a county which has fewer than 50,000 tax~~
1158 ~~parcels within such county.~~

1159 ~~(B) Any county and any municipality wholly or partially located within such county~~
1160 ~~may contract, subject to approval by the tax commissioner of the county, for the tax~~
1161 ~~commissioner to prepare the tax digest for such municipality, to assess and collect~~
1162 ~~municipal taxes in the same manner as county taxes, and, for the purpose of collecting~~
1163 ~~such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.~~
1164 ~~Any contract authorized by this subsection between the county governing authority and~~
1165 ~~a municipality shall specify an amount to be paid by the municipality to the county~~
1166 ~~which amount will substantially approximate the cost to the county of providing the~~
1167 ~~service to the municipality. Notwithstanding the provisions of any other law, the tax~~
1168 ~~commissioner is authorized to contract for and to accept, receive, and retain~~
1169 ~~compensation from the municipality for such additional duties and responsibilities in~~
1170 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~
1171 ~~the county.~~

1172 ~~(2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels~~
1173 ~~within such county.~~

1174 ~~(B) Any county and any municipality wholly or partially located within such county~~
1175 ~~may contract for the tax commissioner to prepare the tax digest for such municipality;~~
1176 ~~to assess and collect municipal taxes in the same manner as county taxes; and, for the~~
1177 ~~purpose of collecting such municipal taxes, to invoke any remedy permitted for~~
1178 ~~collection of municipal taxes. Any contract authorized by this subsection between the~~
1179 ~~county governing authority and, a municipality, and the tax commissioner shall specify~~
1180 ~~an amount to be paid by the municipality to the county which amount will substantially~~
1181 ~~approximate the cost to the county of providing the service to the municipality.~~
1182 ~~Notwithstanding the provisions of any other law, the tax commissioner is authorized~~
1183 ~~to accept, receive, and retain compensation from the county for such additional duties~~
1184 ~~and responsibilities in addition to that compensation provided by law to be paid to the~~
1185 ~~tax commissioner by the county.~~

1186 (2)(A) No contract which was entered into under this subsection prior to the effective
1187 date of this Code section shall be in any way renewed or extended. Such contract shall
1188 remain in force and effect only until the expiration date specified in such contract.

1189 (B) No contract shall be entered into under this subsection on or after the effective date
 1190 of this Code section.

1191 (C) Any contract, extension, or renewal which violates any provision of
 1192 subparagraph (A) or (B) of this paragraph shall be deemed contrary to public policy and
 1193 shall be unenforceable.

1194 (b) With respect to any county for which the office of tax commissioner has not been
 1195 created, any reference in subsection (a) or (c) of this Code section to the tax commissioner
 1196 shall be deemed to refer to the tax receiver and the tax collector.

1197 (c) Any county and any municipality wholly or partially located within such county may
 1198 contract for the tax commissioner of the county, with the consent of the tax commissioner,
 1199 to prepare the tax digest for such municipality; to assess and collect municipal taxes in the
 1200 same manner as county taxes; and, for the purpose of collecting such municipal taxes, to
 1201 invoke any remedy permitted for collection of municipal taxes. Any contract authorized
 1202 by this subsection between the county governing authority and a municipality shall specify
 1203 an amount to be paid by the municipality to the county which amount will substantially
 1204 approximate the cost to the county of providing the service to the municipality. The tax
 1205 commissioner is specifically prohibited from contracting directly with a municipality, and
 1206 accepting, receiving, and retaining compensation from the municipality for such additional
 1207 duties and responsibilities."

1208 **SECTION 13.**

1209 Said title is further amended by revising subsections (b) and (c) of Code Section 48-5-380,
 1210 relating to refunds of certain taxes and license fees by counties and municipalities, as
 1211 follows:

1212 ~~"(b) In any case in which it is determined that an erroneous or illegal collection of any tax~~
 1213 ~~or license fee has been made by a county or municipality or that a taxpayer has voluntarily~~
 1214 ~~or involuntarily overpaid any tax or license fee~~ grounds for a refund exist under subsection
 1215 (a) of this Code section, the taxpayer from whom the tax or license fee was collected may
 1216 file a claim for a refund with the governing authority of the county or municipality at any
 1217 time within one year or, in the case of taxes, three years after the date of the payment of the
 1218 tax or license fee to the county or municipality. The claim for refund shall be in writing
 1219 and shall be in the form and shall contain the information required by the appropriate
 1220 governing authority. The claim shall include a summary statement of the grounds upon
 1221 which the taxpayer relies. In the event the taxpayer desires a conference or hearing before
 1222 the governing authority in connection with any claim for a refund, the taxpayer shall so
 1223 specify in writing in the claim. If the claim conforms to the requirements of this Code
 1224 section, the governing authority shall grant a conference at a time specified by the

1225 governing authority. The governing authority shall consider information contained in the
 1226 taxpayer's claim for a refund and such other information as is available. The governing
 1227 authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of
 1228 its action. In the event any claim for refund is approved, the governing authority shall
 1229 proceed under subsection (a) of this Code section to give effect to the terms of that
 1230 subsection. No refund provided for in this Code section shall be assignable.

1231 (c) Any taxpayer whose claim for refund is denied by the governing authority of the
 1232 county or municipality or whose claim is not denied or approved by the governing
 1233 authority within ~~one year~~ 180 days from the date of filing the claim shall have the right to
 1234 bring an action for a refund in the superior court of the county in which the claim arises.
 1235 No action or proceeding for the recovery of a refund shall be commenced before the
 1236 expiration of ~~one year~~ 180 days from the date of filing the claim for refund unless the
 1237 governing authority of the county or municipality renders a decision on the claim within
 1238 the ~~one year~~ 180 day period. No action or proceeding for the recovery of a refund shall be
 1239 commenced after the expiration of ~~one year~~ 180 days from the date the claim is denied.
 1240 The ~~one year~~ 180 day period prescribed in this subsection for filing an action for a refund
 1241 shall be extended for such period as may be agreed upon in writing between the taxpayer
 1242 and the governing authority of the county or municipality during the ~~one year~~ 180 day
 1243 period or any extension of the ~~one-year~~ 180 day period."

1244 **SECTION 14.**

1245 Said title is further amended by revising subsection (b) of Code Section 48-6-2, relating to
 1246 real estate transfer tax exemptions, as follows:

1247 "(b) In order to exercise any exemption provided in this Code section, the total
 1248 consideration of the transfer shall be shown, and the fair market value of real and personal
 1249 property conveyed shall be shown on the form prescribed in subsection (c) Code Section
 1250 48-6-4."

1251 **SECTION 15.**

1252 Said title is further amended by revising subsections (a), (b), and (c) of Code Section 48-6-4,
 1253 relating to real estate transfer tax payment as certain filing prerequisites, as follows:

1254 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
 1255 the clerk of the superior court or his or her deputy, and that the fair market value of real and
 1256 personal property conveyed shall be shown separately on the form prescribed in subsection
 1257 (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed,
 1258 instrument, or other writing described in Code Section 48-6-1.

1259 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
 1260 for record or recorded in the office of the clerk of the superior court or filed for record or
 1261 recorded in or on any other official record of this state or of any county until the tax
 1262 imposed by this article has been paid and until the fair market value of real and personal
 1263 property conveyed has been shown separately on the form prescribed in subsection (c) of
 1264 this Code section; provided, however, that any such deed, instrument, or other writing filed
 1265 or recorded which would otherwise constitute constructive notice shall constitute such
 1266 notice whether or not such tax was in fact paid.

1267 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
 1268 determined on the basis of written disclosure of the consideration or value of the interest
 1269 in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of
 1270 the amount of tax and the fair market value shall be made on a form or in electronic format
 1271 prescribed by the commissioner and provided by the clerk of the superior court. By the
 1272 fifteenth day of the month following the month the deed, instrument, or other writing is
 1273 recorded, a physical or electronic copy of each disclosure shall be forwarded or made
 1274 available electronically to the state auditor and to the tax commissioner and the board of
 1275 tax assessors in the county where the deed, instrument, or other writing is recorded."

1276 **SECTION 16.**

1277 This Act shall become effective upon its approval by the Governor or upon its becoming law
 1278 without such approval and shall apply to the ad valorem tax year beginning January 1, 2012,
 1279 as well as all future ad valorem tax years.

1280 **SECTION 17.**

1281 All laws and parts of laws in conflict with this Act are repealed.