

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

26 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 48-2-40, relating to the rate of interest on past due taxes, as follows:

"48-2-40.

(a) Except as provided in subsection (b) of this Code section and as otherwise expressly provided by law, taxes owed the state or any local taxing jurisdiction shall bear interest at the rate of 1 percent per month from the date the tax is due until the date the tax is paid. For the purposes of this Code section, any period of less than one month shall be considered to be one month. This Code section shall also apply to alcoholic beverage taxes.

(b) With respect to ad valorem taxation on property, taxes remaining unpaid after becoming due shall bear interest at the rate of .5 percent per month from the date the tax is due until the date the tax is paid."

### SECTION 2.

Said title is further 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.

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

65 (b)(1) Whenever any person other than the person against whom an execution has been  
66 issued pays an execution issued for state, county, or municipal taxes or special  
67 assessments, the officer whose duty is to enforce the execution may transfer the execution  
68 to the party so paying the full value of the execution. No officer whose duty it is to  
69 enforce an execution issued for state, county, or municipal taxes or special assessments  
70 shall be required to make any transfer or transfers of such execution or executions. The  
71 transferee shall have the same rights as to enforcing the execution and priority of payment  
72 as might have been exercised or claimed by the tax official. The person to whom the  
73 execution is transferred shall, within 30 days of the transfer, cause the execution to be  
74 entered on the general execution docket of the superior court of the county in which the  
75 execution was issued. In default of the required entry or entries, the execution shall lose  
76 its lien upon any property which has been transferred in good faith and for a valuable  
77 consideration before the entry and without notice of the existence of the execution.

78 (2)(A) It shall be unlawful for any tax official covered by this subsection to pay a tax  
79 execution in order to obtain a transfer of the execution under this Code section. It shall  
80 be unlawful for any employee of a tax official covered by this subsection to pay a tax  
81 execution in order to obtain a transfer of the execution under this Code section. The tax  
82 officials covered by this subsection are:

- 83 (i) County tax receivers, tax collectors, and tax commissioners;
- 84 (ii) Members of county boards of tax assessors;
- 85 (iii) Members of county boards of equalization; and
- 86 (iv) County tax appraisers.

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

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

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

- 94 (A) First-class ~~first-class~~ mail and certified mail; or
- 95 (B) Statutory overnight delivery.

96 (1.1) The notice shall include:

- 97 (A) The name, mailing address, and telephone number for the transferee's business  
98 office;
- 99 (B) The amount necessary to satisfy such execution; and

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

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

102 (A) ~~First-class~~ first-class mail and certified mail; or

103 (B) Statutory overnight delivery

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

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

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

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

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

134 (g) Any transferee that pays the tax official more than \$2 million in any calendar year for  
 135 the transfer of executions shall maintain a reasonably accessible office within 50 miles of  
 136 the courthouse wherein the superior court of the county wherein the transferred executions

137 were issued is located. Said office shall be open to the public for at least eight hours per  
138 day for five days a week, official state holidays excepted.

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

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

148 (j) On and after the effective date of this Code section, no tax execution shall be  
149 transferred pursuant to this Code section."

150 **SECTION 3.**

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

153 "48-4-41.

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

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

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

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

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

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

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

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

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

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

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**SECTION 4.**

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

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

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**SECTION 5.**

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Said title is further amended by revising subsection (e) of Code Section 48-5-24, relating to the payment of taxes to the county in which returns are made, installment payments, interest, and penalties on delinquent tax payments in certain counties, as follows:

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~~"(e) In all counties having a population of not less than 595,000 nor more than 660,000 according to the United States decennial census of 2000 or any future such census, the taxes shall become due and payable on August 15 in each year and shall become delinquent if not paid by October 15 of each year. A penalty of 5 percent of the tax due shall accrue on taxes not paid on or before October 15 of each year, and interest shall accrue at the rate specified in Code Section 48-2-40 on the total amount of unpaid taxes and penalty until both the taxes and the penalty are paid. The tax collectors shall issue executions for delinquent taxes, penalties, and interest against each delinquent taxpayer in their respective counties. Nothing contained in this subsection shall be construed to impose any liability for the payment of any ad valorem taxes upon any person for property which was not owned on January 1 of the applicable tax year."~~

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**SECTION 6.**

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

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"48-5-33.

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(a) As used in this Code section, the term 'nontax related fees or assessments' means any fees or assessments related to real property which are not ad valorem taxes on such real property and includes, but shall not be limited to, storm-water service fees or solid waste service fees.

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(b) In the event that the mailing sent by the tax commissioner contains a billing for ad valorem taxes on real property as well as one or more billings for nontax related fees or assessments, and the taxpayer remits only a partial payment, such partial payment shall first be applied to the outstanding balance of ad valorem taxes on real property which are due and payable. Reserved."

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**SECTION 7.**

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

"48-5-265.

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

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

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

(c)(1) On or after January 1, 2013, any ~~Each Class I~~ county, at its discretion, may enter into contracts with persons to render advice or assistance to the county board of tax assessors ~~and to the county board of equalization in the assessment and equalization of taxes and to perform such other ministerial duties as are necessary and appropriate to carry out this part,~~ the establishment of property valuations, or the defense of such valuations. Such advice and assistance shall be in compliance with the laws of this state and the rules and regulations of the commissioner. Individuals performing services under such contracts shall complete satisfactorily such training courses as directed by the

243 commissioner. The function of any person contracting to render such services shall be  
 244 advisory or ministerial, ~~only~~ and the final decision as to the amount of assessments and  
 245 the equalization of assessments shall be made by the county board of tax assessors ~~and~~  
 246 ~~the county board of equalization~~ and shall be set forth in the minutes of the county board  
 247 of tax assessors.

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

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### SECTION 8.

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

258 ~~"(b)(1) In all cases where unreturned property is assessed by the county board of tax~~  
 259 ~~assessors after the time provided by law for making tax returns has expired, the board~~  
 260 ~~shall add to the amount of state and county taxes due a penalty of 10 percent of the~~  
 261 ~~amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00~~  
 262 ~~in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected~~  
 263 ~~by the tax collector or the tax commissioner and in all cases shall be paid into the county~~  
 264 ~~treasury and shall remain the property of the county.~~

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

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

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### SECTION 9.

274 Said title is further amended by revising paragraph (2) of subsection (b) of Code Section  
 275 48-5-306, relating to annual notice of current assessment, as follows:

276 "(2)(A) In addition to the items required under paragraph (1) of this subsection, the  
 277 notice shall contain a statement of the taxpayer's right to an appeal and an estimate of

278 the current year's taxes for all levying authorities which shall be in substantially the  
279 following form:

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

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

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

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

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

### 300 SECTION 10.

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

303 "48-5-311.

#### 304 (a) **Establishment.**

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

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

331 (3) Notwithstanding any provision of this subsection to the contrary, in any county of this  
332 state having a population of 400,000 or more according to the United States decennial  
333 census of 1990 or any future such census, the governing authority of the county, by  
334 appropriate resolution adopted on or before November 1 of each year, may elect to have  
335 selected one additional county board of equalization for each 10,000 parcels of real  
336 property in the county or for any part of a number of parcels in the county exceeding  
337 10,000 parcels. In addition to the foregoing, any two members of a county board of  
338 equalization of the county may decide an appeal from an assessment, notwithstanding any  
339 other provisions of this Code section. The decision shall be in writing and signed by at  
340 least two members of the board of equalization; and, except for the number of members  
341 necessary to decide an appeal, the decision shall conform to the requirements of this Code  
342 section.

343 (4) The governing authorities of two or more counties may by intergovernmental  
344 agreement establish regional boards of equalization for such counties which shall operate  
345 in the same manner and be subject to all of the requirements of this Code section  
346 specified for county boards of equalization. The intergovernmental agreement shall  
347 specify the manner in which the members of the regional board shall be appointed by the  
348 grand jury of each of the counties and shall specify which clerk of the superior court shall  
349 have oversight over and supervision of such regional board. All hearings and appeals

350 before a regional board shall be conducted in the county in which the property which is  
 351 the subject of the hearing or appeal is located.

352 (b) **Qualifications.**

353 (1) Each person who is, in the judgment of the appointing grand jury, qualified and  
 354 competent to serve as a grand juror, who is the owner of real property in the county where  
 355 such person is appointed to serve, or, in the case of a regional board of equalization, is the  
 356 owner of real property in any county in the region where such person is appointed to  
 357 serve, and who is at least a high school graduate shall be qualified, competent, and  
 358 compellable to serve as a member or alternate member of the county board of  
 359 equalization. No member of the governing authority of a county, municipality, or  
 360 consolidated government; member of a county or independent board of education;  
 361 member of the county board of tax assessors; employee of the county board of tax  
 362 assessors; or county tax appraiser shall be competent to serve as a member or alternate  
 363 member of the county board of equalization.

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

370 (B) Within the first year after a member's initial appointment to the board of  
 371 equalization ~~on or after January 1, 1981~~, each member shall satisfactorily complete not  
 372 less than 40 hours of instruction in appraisal and equalization processes and procedures,  
 373 as prepared and required by the commissioner pursuant to Code Section 48-5-13. On  
 374 or after January 1, 2013, following the completion of each successive two terms of  
 375 office, a member shall, within the first year of appointment to the subsequent term of  
 376 office, complete satisfactorily not less than 40 hours of instruction in appraisal and  
 377 equalization processes and procedures, as prepared and required by the commissioner  
 378 for newly appointed members. The failure of any member to fulfill the requirements  
 379 of this subparagraph shall render that member ineligible to serve on the board; and the  
 380 vacancy created thereby shall be filled in the same manner as other vacancies on the  
 381 board are filled.

382 ~~(B)(C)~~ No person shall be eligible to hear an appeal as a member of a board of  
 383 equalization on or after January 1, 2011, unless prior to hearing such appeal, that person  
 384 shall satisfactorily complete the 40 hours of instruction in appraisal and equalization  
 385 processes and procedures required under subparagraph ~~(A)~~ (B) of this paragraph. Any  
 386 person appointed to such board shall be required to complete annually a continuing

387 education requirement of at least eight hours of instruction in appraisal and equalization  
 388 procedures, as prepared and required by the commissioner pursuant to Code Section  
 389 48-5-13. The failure of any member to fulfill the requirements of this subparagraph  
 390 shall render that member ineligible to serve on the board; and the vacancy created  
 391 thereby shall be filled in the same manner as other vacancies on the board are filled.

392 **(c) Appointment.**

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

397 (2) The grand jury in each county at any term of court preceding November 1 of 1991  
 398 shall select three persons who are otherwise qualified to serve as members of the county  
 399 board of equalization and shall also select three persons who are otherwise qualified to  
 400 serve as alternate members of the county board of equalization. The three individuals  
 401 selected as alternates shall be designated as alternate one, alternate two, and alternate  
 402 three, with the most recent appointee being alternate number three, the next most recent  
 403 appointee being alternate number two, and the most senior appointee being alternate  
 404 number one. One member and one alternate shall be appointed for terms of one year, one  
 405 member and one alternate shall be appointed for two years, and one member and one  
 406 alternate shall be appointed for three years. Each year thereafter, the grand jury of each  
 407 county shall select one member and one alternate for three-year terms.

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

415 (4) Within five days after the names of the members and alternate members of the county  
 416 board or boards of equalization have been selected, the clerk of the superior court shall  
 417 issue and deliver cause such appointees to appear before the clerk for the purpose of  
 418 taking and executing in writing the oath of office. The clerk may utilize any means  
 419 necessary for such purpose, including, but not limited to, telephonic or other  
 420 communication, regular first-class mail, or issuance of and delivery to the sheriff or  
 421 deputy sheriff a precept containing the names of the persons so selected. Within ten days  
 422 of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names  
 423 are written on the precept to be served personally or by leaving the summons at their

424 place of residence. The summons shall direct the persons named on the summons to  
 425 appear before the clerk of the superior court on a date specified in the summons, which  
 426 date shall not be later than December 15.

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

431 I, \_\_\_\_\_, agree to serve as a member of the board of equalization of the  
 432 County of \_\_\_\_\_ and will decide any issue put before me without favor or  
 433 affection to any party and without prejudice for or against any party. I will follow and  
 434 apply the laws of this state. I also agree not to discuss any case or any issue with any  
 435 person other than members of the board of equalization except at any appeal hearing.  
 436 I shall faithfully and impartially discharge my duties in accordance with the  
 437 Constitution and laws of this state, to the best of my skill and knowledge. So help me  
 438 God.

439 \_\_\_\_\_  
 440 Signature of member or alternate member'

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

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

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

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

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

465 (4)(A) The clerk of the superior court shall have oversight over and supervision of all  
466 boards of equalization of the county and hearing officers. This oversight and  
467 supervision shall include, but not be limited to, requiring appointment of members of  
468 county boards of equalization by the grand jury; giving the notice of the appointment  
469 of members and alternates of the county board of equalization by the county grand jury  
470 as required by Code Section 15-12-81; collecting the names of possible appointees;  
471 collecting information from possible appointees as to their qualifications; presenting the  
472 names of the possible appointees to the county grand jury; processing the appointments  
473 as required by paragraph (4) of subsection (c) of this Code section, including  
474 administering the oath of office to the newly appointed members and alternates of the  
475 county board of equalization as required by paragraph (5) of such subsection;  
476 instructing the newly appointed members and alternates as to the training they must  
477 receive and the operations of the county board of equalization; presenting to the grand  
478 jury of the county the names of possible appointees to fill vacancies as provided in  
479 paragraph (3) of such subsection; maintaining a roster of board members and alternates,  
480 maintaining a record showing that the board members and alternates completed training,  
481 keeping attendance records of board members and alternates for the purpose of payment  
482 for service, and maintaining the uniform application forms and keeping a record of the  
483 appointment dates of board members and alternates and their terms in office; and  
484 informing the county board of equalization that it must establish by regulation  
485 procedures for conducting appeals before the board as required by paragraph (3) of this  
486 subsection (d) of this Code section. Oversight and supervision shall also include the  
487 scheduling of board hearings, assistance in scheduling hearings before hearing officers,  
488 and giving notice of the date, time, and place of hearings to the taxpayers and the  
489 county board of tax assessors and giving notice of the decisions of the county board of  
490 equalization or hearing officer to the taxpayer and county board of tax assessors as  
491 required by division (e)(6)(D)(i) of this Code section.

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

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

498 (D) The clerk of superior court shall maintain any county records of all notices to the  
 499 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,  
 500 and from the hearings before the board of equalization and before hearing officers until  
 501 the deadline to file any appeal to the superior court expires. If an appeal is not filed to  
 502 the superior court, the clerk of superior court is authorized to properly destroy any  
 503 records from the hearings before the county board of equalization or hearing officers  
 504 but shall maintain records of all notices to the taxpayer and the taxpayer's attorney and  
 505 certified receipts of returned or unclaimed mail for 12 months. If an appeal to the  
 506 superior court is filed, the clerk of superior court shall file such records in the civil  
 507 action that is considered open by the clerk of superior court for such appeal, and such  
 508 records shall become part of the record on appeal in accordance with paragraph (2) of  
 509 subsection (g) of this Code section.

510 (e) **Appeal.**

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

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

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

518 (iii) A hearing officer as to matters of value and uniformity for a parcel of  
 519 nonhomestead real property with a fair market value in excess of \$1 million as shown  
 520 on the taxpayer's notice of assessment, and any contiguous nonhomestead real  
 521 property owned by the same taxpayer, pursuant to subsection (e.1) of this Code  
 522 section.

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

525 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any  
 526 taxpayer having property that is located within a municipality, the boundaries of which  
 527 municipality extend into more than one county, may also appeal from an assessment on  
 528 such property by the county board of tax assessors to the county board of equalization  
 529 or to a hearing officer as to matters of uniformity of assessment of such property with  
 530 other properties located within such municipality, and any uniformity adjustments to

531 the assessment that may result from such appeal shall only apply for municipal ad  
532 valorem tax purposes.

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

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

548 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors has  
549 adopted a written policy consenting to electronic service, or by mailing to or filing with  
550 the county board of tax assessors a notice of appeal within 45 days from the date of  
551 mailing the notice pursuant to Code Section 48-5-306. A written objection to an  
552 assessment of real property received by a county board of tax assessors stating the  
553 location of the real property and the identification number, if any, contained in the tax  
554 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
555 paragraph (1) of this subsection. A written objection to an assessment of personal  
556 property received by a county board of tax assessors giving the account number, if any,  
557 contained in the tax notice and stating that the objection is to an assessment of personal  
558 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
559 paragraph (1) of this subsection. The county board of tax assessors shall review the  
560 valuation or denial in question, and, if any changes or corrections are made in the  
561 valuation or decision in question, the board shall send a notice of the changes or  
562 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also  
563 explain the taxpayer's right to appeal to the county board of equalization as provided in  
564 subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or  
565 corrections made by the county board of tax assessors.

566 (B) If no changes or corrections are made in the valuation or decision, the county board  
567 of tax assessors shall send written notice thereof to the taxpayer and to the county board

568 of equalization which notice shall also constitute the taxpayer's appeal to the county  
569 board of equalization without the necessity of the taxpayer's filing any additional notice  
570 of appeal to the county board of tax assessors or to the county board of equalization.  
571 The county board of tax assessors shall also send or deliver all necessary papers to the  
572 county board of equalization. If, however, the taxpayer and the county board of tax  
573 assessors execute a signed agreement as to valuation, the appeal shall terminate as of  
574 the date of such signed agreement.

575 (C) If changes or corrections are made by the county board of tax assessors, the board  
576 shall notify the taxpayer in writing of such changes. The notice shall be sent by regular  
577 mail properly addressed to the address or addresses the taxpayer provided to the county  
578 board of tax assessors. If the taxpayer is dissatisfied with such changes or corrections,  
579 the taxpayer shall, within 30 days of the date of mailing of the change notice, institute  
580 an appeal to the county board of tax assessors by e-mailing, if the county board of tax  
581 assessors has adopted a written policy consenting to electronic service, or by mailing  
582 to or filing with the county board of tax assessors a written notice of appeal. The  
583 county board of tax assessors shall send or deliver the notice of appeal and all necessary  
584 papers to the county board of equalization.

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

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

595 (B) In any county in which the number of appeals exceeds a number equal to or greater  
596 than 3 percent of the total number of parcels in the county or equal to or greater than 3  
597 percent of the gross tax digest of the county, the county board of tax assessors shall be  
598 granted an additional 180 day period to make its determination and notify the taxpayer.  
599 Such additional period shall commence immediately following the last day of the 180  
600 days provided for under subparagraph (A) of this paragraph. If the county board of tax  
601 assessors fails to make its determination and notify the taxpayer or the taxpayer's  
602 attorney not later than the last day of such additional 180 day period, the most recent  
603 property tax valuation asserted by the taxpayer on the property tax return or on appeal  
604 shall prevail and shall be deemed the value established on such appeal unless a time

605 extension is granted under subparagraph (C) of this paragraph. If no such assertion of  
 606 value was submitted by the taxpayer, the appeal shall be forwarded to the county board  
 607 of equalization.

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

623 (D) With regard to subparagraphs (A), (B), and (C) of this paragraph, in any year in  
 624 which a taxpayer receives a property tax assessment increase of more than 10 percent  
 625 per year, upon an annual basis, the county board of tax assessors shall make its  
 626 determination and notify the taxpayer within 90 days after receipt of the taxpayer's  
 627 notice of appeal. If the county board of tax assessors fails to respond to the taxpayer  
 628 within such 90 day period during such year, the appeal shall be automatically referred  
 629 to the county board of equalization with written notice to the taxpayer, except as  
 630 otherwise provided in this paragraph.

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

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

638 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of  
 639 equalization shall set a date for a hearing on the questions presented and shall so notify  
 640 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent  
 641 by first-class mail to the taxpayer. Such notice shall be transmitted by e-mail to the

642 county board of tax assessors if such board has adopted a written policy consenting to  
 643 electronic service, and, if it has not, then such notice shall be sent to such board by  
 644 first-class mail. A taxpayer may appear before the board concerning any appeal in  
 645 person, by his or her authorized agent or representative, or both. The taxpayer shall  
 646 specify in writing to the board the name of any such agent or representative prior to any  
 647 appearance by the agent or representative before the board.

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

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

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

677 (ii) Except as otherwise provided in subparagraph (g)(4)(B) of this Code section, the  
 678 county board of tax assessors shall use the valuation of the county board of

679 equalization in compiling the tax digest for the county for the year in question and  
680 shall indicate such valuation as the previous year's value on the property tax notice of  
681 assessment of such taxpayer for the immediately following year rather than  
682 substituting the valuation which was changed by the county board of equalization.

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

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

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

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

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

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

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

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

743 (2) Individuals desiring to serve as hearing officers and who are either state certified  
744 general real property appraisers or state certified residential real property appraisers as  
745 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers  
746 Board shall complete and submit an application, a list of counties the hearing officer is  
747 willing to serve, disqualification questionnaire, and resume and be approved by the  
748 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve  
749 as a hearing officer. Such board shall annually publish a list of qualified and approved  
750 hearing officers for Georgia.

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

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

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

769 (6)(A) The clerk of superior court shall randomly select from such list a hearing officer  
770 who shall have experience or expertise in hearing or appraising the type of property that  
771 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of  
772 tax assessors mutually agree upon a hearing officer from such list. The clerk of the  
773 superior court shall notify the taxpayer and the taxpayer's attorney of the name of the  
774 hearing officer and transmit a copy of the hearing officer's disqualification  
775 questionnaire and resume provided for under paragraph (2) of this subsection. The  
776 hearing officer, in conjunction with all parties to the appeal, shall set a time and place  
777 to hear evidence and testimony from both parties. The hearing shall take place in the  
778 county where the property is located, or such other place as mutually agreed to by the  
779 parties and the hearing officer. The hearing officer shall provide electronic or written  
780 notice to the parties personally or by registered or certified mail or statutory overnight  
781 delivery not less than ten days before the hearing. Such written notice shall advise each  
782 party that documents or other written evidence to be presented at the hearing by a party  
783 must be provided to the other party not less than seven days prior to the time of the  
784 hearing and that any failure to comply with this requirement shall be grounds for an  
785 automatic continuance or for exclusion of such documents or other written evidence.  
786 (B) If the clerk of the superior court, after a diligent search, cannot find a qualified  
787 hearing officer who is willing to serve, the clerk of the superior court shall transfer the

788 certification of the appeal to the county or regional board of equalization and notify the  
 789 taxpayer and the taxpayer's attorney and the county board of tax assessors of the  
 790 transmittal of such appeal.

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

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

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

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

821 (11) The commissioner shall promulgate rules and regulations for the proper  
 822 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~  
 823 qualifications; training, including an eight-hour course on Georgia property law, Georgia  
 824 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,

825 and weight of evidence; disqualification questionnaire; selection; removal; and any other  
 826 matters necessary to the proper administration of this subsection. Such rules and  
 827 regulations shall also include a uniform appeal form which shall require the initial  
 828 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall  
 829 be subject to later revision by the taxpayer based upon written evidence. The  
 830 commissioner shall seek input from all interested parties prior to such promulgation.

831 (f) **Arbitration.**

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

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

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

862 by sending within ten days of the date of such rejection a written notification by  
 863 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in  
 864 which case the county board of tax assessors shall certify within 45 days the appeal to  
 865 the clerk of the superior court of the county in which the property is located along with  
 866 any other papers specified by the person seeking arbitration under this subsection,  
 867 including, but not limited to, the staff information from the file used by the county  
 868 board of tax assessors. In the event the taxpayer is not notified of a rejection of the  
 869 taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall  
 870 become final. In the event that the county board of tax assessors neither accepts nor  
 871 rejects the value set out in the certified appraisal within ~~such 45 day period~~ 45 days after  
 872 receipt of the certified appraisal, then the certified appraisal shall become the final  
 873 value, and the filing fees shall be returned to the taxpayer. In any case where a taxpayer  
 874 properly filed for the 2009 tax year a notice of binding arbitration appeal and provided  
 875 the required certified appraisal in accordance with this paragraph and the board of  
 876 assessors neither accepted nor rejected the value set out in such certified appraisal  
 877 within the 30 day period formerly specified under this subparagraph, then for purposes  
 878 of the 2009 tax year, the value set forth in the taxpayer's certified appraisal shall be  
 879 deemed the final value. All papers and information certified to the clerk shall become  
 880 a part of the record on arbitration. At the time of certification of the appeal, the county  
 881 board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if  
 882 any, or employee with a copy of the certification along with any other papers specified  
 883 by the person seeking arbitration along with the civil action file number assigned to the  
 884 appeal. Within 15 days of filing the certification to the clerk of the superior court, the  
 885 presiding or chief judge of the superior court of the circuit in which the property is  
 886 located shall issue an order authorizing the arbitration.

887 (B) At any point, the county board of tax assessors and the taxpayer may execute a  
 888 signed, written agreement establishing the fair market value without entering into or  
 889 completing the arbitration process. The fair market value as set forth in such agreement  
 890 shall become the final value.

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

892 (i) The county board of tax assessors shall include in the notice of rejection of the  
 893 taxpayer's certified appraisal a notice of a meeting time and place to decide upon an  
 894 arbitrator, to occur within 60 days after the date of sending the rejection of the  
 895 taxpayer's certified appraisal. If such meeting is not scheduled by the county board  
 896 of tax assessors within such 60 day period, the taxpayer's certified appraisal shall  
 897 become the final determination of value. Following the notification of the taxpayer  
 898 of the date and time of the meeting, the taxpayer shall be authorized to exercise a

899 one-time option of changing the date and time of the meeting to a date and time  
900 acceptable to the taxpayer. If the parties agree, the matter shall be submitted to a  
901 single arbitrator chosen by the parties. Only if If the parties cannot agree on the single  
902 arbitrator, the arbitrator shall be chosen by the presiding or chief judge of the superior  
903 court of the circuit in which the property is located within 30 days after the filing of  
904 a petition by either party;

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

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

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

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

- 935 (vi) The provisions of this paragraph may be waived at any time by written consent  
 936 of the taxpayer and the board of tax assessors;
- 937 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding  
 938 the value of the property subject to arbitration;
- 939 (viii) In order to determine the value, the arbitrator shall consider ~~a single~~ the final  
 940 value for the property submitted by the board of assessors and ~~a single~~ the final value  
 941 submitted by the taxpayer. The taxpayer shall be responsible for the cost of any  
 942 appraisal by the taxpayer's appraiser;
- 943 (ix) Upon consideration of the ~~single~~ final value submitted by the board of assessors  
 944 and the ~~single~~ final value submitted by the taxpayer, and evidence supporting the  
 945 values submitted by the board of assessors and the taxpayer, the arbitrator shall  
 946 determine which value is the value for the property under appeal;
- 947 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county  
 948 shall be responsible for the clerk of the superior court's fees, if any, and the fees and  
 949 costs of such arbitrator. If the board of tax assessors' value is determined by the  
 950 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior  
 951 court's fees, if any, and the fees and costs of such arbitrator; and
- 952 (xi) The board of tax assessors shall have the burden of proving its opinion of value  
 953 and the validity of its proposed assessment by a preponderance of evidence.
- 954 (4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the  
 955 valuation established or rendered by any county board of equalization, arbitrator, hearing  
 956 officer, or superior court.
- 957 (5) If the county's tax bills are issued before an arbitrator has rendered its decision on  
 958 property which is on appeal, the county board of tax assessors shall specify to the county  
 959 tax commissioner ~~the higher of the taxpayer's return valuation or 85 percent of the current~~  
 960 prior year's valuation as set by the county board of tax assessors. ~~This unless the property~~  
 961 in issue has been issued a building permit and structural improvements have occurred, or  
 962 structural improvements have been made without a building permit, in which case, it shall  
 963 specify 85 percent of the current year's valuation as set by the county board of assessors.  
 964 Depending on the circumstances of the property, this amount shall be the basis for a  
 965 temporary tax bill to be issued; provided, however, that the taxpayer may elect to pay the  
 966 temporary tax bill in the amount of 100 percent of the current year's valuation if no  
 967 property improvement has occurred. The county tax commissioner shall have the  
 968 authority to adjust such tax bill to reflect the 100 percent value as requested by the  
 969 taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is  
 970 a temporary tax bill pending the outcome of the appeal process. Such notice shall also

971 indicate that upon resolution of the appeal, there may be additional taxes due or a refund  
972 issued.

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

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

986 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be  
987 effected by e-mailing, if the county board of tax assessors has adopted a written policy  
988 consenting to electronic service, or by mailing to or filing with the county board of tax  
989 assessors a written notice of appeal. An appeal by the county board of tax assessors shall  
990 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and  
991 shall contain the name and the last known address of the taxpayer. The notice of appeal  
992 shall specifically state the grounds for appeal. The notice shall be mailed or filed within  
993 30 days from the date on which the decision of the county board of equalization or  
994 hearing officer is mailed pursuant to subparagraph (e)(6)(D) or paragraph (6) of  
995 subsection (e.1) of this Code section. The county board of tax assessors shall certify to  
996 the clerk of the superior court the notice of appeal and any other papers specified by the  
997 person appealing, including, but not limited to, the staff information from the file used  
998 by the county board of tax assessors, the county board of equalization, or the hearing  
999 officer. All papers and information certified to the clerk shall become a part of the record  
1000 on appeal to the superior court. At the time of certification of the appeal, the county  
1001 board of tax assessors shall serve the taxpayer and his or her attorney of record, if any,  
1002 with a copy of the notice of appeal and with the civil action file number assigned to the  
1003 appeal. Such service shall be effected in accordance with subsection (b) of Code Section  
1004 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of  
1005 tax assessors in the appeal until such service has been made.

1006 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have  
1007 the burden of proving its opinions of value and the validity of its proposed assessment by

1008 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such  
 1009 burden of proof, the court may, upon motion or sua sponte, ~~authorize the finding~~ find that  
 1010 the value asserted by the taxpayer is ~~unreasonable and~~ reasonable and the fair market  
 1011 value of the property, or declare a mistrial ~~authorize the determination of the final value~~  
 1012 ~~of the property.~~

1013 (4)(A) The appeal shall be placed on the court's next available jury or bench trial  
 1014 calendar, at the taxpayer's election, following the filing of the appeal unless continued  
 1015 by the court upon a showing of good cause. If only questions of law are presented in  
 1016 the appeal, the appeal shall be heard as soon as practicable before the court sitting  
 1017 without a jury. Each hearing before the court sitting without a jury shall be held within  
 1018 30 days following the date on which the appeal is filed with the clerk of the superior  
 1019 court. The time of any hearing shall be set in consultation with the taxpayer and at a  
 1020 time acceptable to the taxpayer between the hours of 8:00 A.M. and 7:00 P.M. on a  
 1021 business day.

1022 (B)(i) The county board of tax assessors shall use the valuation of the county board  
 1023 of equalization or the hearing officer, as applicable, in compiling the tax digest for the  
 1024 county. If the final determination of value on appeal is less than the valuation set by  
 1025 the county board of equalization or hearing officer, as applicable, the taxpayer shall  
 1026 receive a deduction in such taxpayer's taxes for the year in question. Such deduction  
 1027 shall be refunded to the taxpayer or to the entity or transferee that paid the taxes and  
 1028 shall include interest on the amount of such deduction at the same rate as specified in  
 1029 Code Section 48-2-35 which shall accrue from November 15 of the taxable year in  
 1030 question or the date the final installment of the tax was due or was paid, whichever  
 1031 is later. In no event shall the amount of such interest exceed \$150.00.

1032 (ii) If the final determination of value on appeal is 80 percent or less of the valuation  
 1033 set by the county board of equalization or hearing officer as to commercial property,  
 1034 or 85 percent or less of the valuation set by the county board of tax assessors as to  
 1035 other property, the taxpayer, in addition to the interest provided for by this paragraph,  
 1036 shall recover costs of litigation and reasonable attorney's fees incurred in the action.  
 1037 Any appeal of an award of attorney's fees by the county shall be specifically approved  
 1038 by the governing authority of the county.

1039 (iii) If the final determination of value on appeal is greater than the valuation set by  
 1040 the county board of equalization or hearing officer, as applicable, the taxpayer shall  
 1041 be liable for the increase in taxes for the year in question due to the increased  
 1042 valuation fixed on appeal with interest at the same rate as specified in Code Section  
 1043 48-2-35. Such interest shall accrue from November 15 of the taxable year in question

1044 or the date the final installment of tax was due to the date the additional taxes are  
1045 remitted, but in no event shall the amount of such interest exceed \$150.00.

1046 (h) **Recording of interviews.** In the course of any assessment, appeal, or arbitration, or  
1047 any related proceeding, the taxpayer shall be entitled to make recordings of any interview  
1048 with any officer or employee of the taxing authority relating to the valuation of the  
1049 taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding,  
1050 at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer  
1051 or employee may refuse to participate in an interview relating to such valuation for reason  
1052 of the taxpayer's choice to record such interview.

1053 (i) **Alternate members.** Alternate members of the county board of equalization in the  
1054 order in which selected shall serve:

1055 (1) As members of the county board of equalization in the event there is a permanent  
1056 vacancy on the board created by the death, ineligibility, removal from the county, or  
1057 incapacitating illness of a member or by any other circumstances. An alternate member  
1058 who fills a permanent vacancy shall be considered a member of the board for the  
1059 remainder of the unexpired term;

1060 (2) In any appeal with respect to which a member of the board is disqualified and shall  
1061 be considered a member of the board; or

1062 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member  
1063 and shall be considered a member of the board.

1064 (j) **Disqualification.**

1065 (1) No member of the county board of equalization and no hearing officer shall serve  
1066 with respect to any appeal concerning which he or she would be subject to a challenge for  
1067 cause if he or she were a member of a panel of jurors in a civil case involving the same  
1068 subject matter.

1069 (2) The parties to an appeal to the county board of equalization or to a hearing officer  
1070 shall file in writing with the appeal, in the case of the person appealing, or, in the case of  
1071 the county board of tax assessors, with the certificate transmitting the appeal, questions  
1072 relating to the disqualification of members of the county board of equalization or hearing  
1073 officer. Each question shall be phrased so that it can be answered by an affirmative or  
1074 negative response. The members of the county board of equalization or hearing officer  
1075 shall, in writing under oath within two days of their receipt of the appeal, answer the  
1076 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of  
1077 this Code section. Answers of the county board of equalization or hearing officers shall  
1078 be part of the decision of the board or hearing officer and shall be served on each party  
1079 by first-class mail. Determination of disqualification shall be made by the judge of the  
1080 superior court upon the request of any party when the request is made within two days of

1081 the response of the board or hearing officer to the questions. The time prescribed under  
1082 subparagraph (e)(6)(A) of this Code section shall be tolled pending the determination by  
1083 the judge of the superior court.

1084 (k) **Compensation.** Each member of the county board of equalization shall be  
1085 compensated by the county per diem for time expended in considering appeals. The  
1086 compensation shall be paid at a rate of not less than \$25.00 per day and shall be determined  
1087 by the county governing authority. The attendance at required approved appraisal courses  
1088 shall be part of the official duties of a member of the board, and he or she shall be paid for  
1089 each day in attendance at such courses and shall be allowed reasonable expenses  
1090 necessarily incurred in connection with such courses. Compensation pursuant to this  
1091 subsection shall be paid from the county treasury upon certification by the member of the  
1092 days expended in consideration of appeals.

1093 (l) **Military service.** In the event of the absence of an individual from such individual's  
1094 residence because of duty in the armed forces, the filing requirements set forth in paragraph  
1095 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this  
1096 period, any member of the immediate family of the individual, or a friend of the individual,  
1097 may notify the tax receiver or the tax commissioner of the individual's absence due to  
1098 military service and submit written notice of representation for the limited purpose of the  
1099 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate  
1100 the appeal.

1101 (m) **Refunds.** In the event a refund is owed to the taxpayer, such refund shall be paid to  
1102 the taxpayer, entity, or transferee who paid the taxes within 60 days of the last date upon  
1103 which an appeal may be filed, or the date the final determination of value is established on  
1104 appeal, whichever is later. Any refund paid after the sixtieth day shall accrue interest from  
1105 the sixtieth day until paid with interest at the same rate as specified in Code Section  
1106 48-2-35.

1107 (n) **Service of notice.** A notice of appeal to a board of tax assessors under subsection (e),  
1108 (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United States  
1109 Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if the board  
1110 of tax assessors has adopted a written policy consenting to electronic service, by  
1111 transmitting a copy to the board of tax assessors via e-mail in portable document format  
1112 using all e-mail addresses provided by the board of tax assessors and showing in the subject  
1113 line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital  
1114 letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete  
1115 upon such service. Proof of service may be made within 45 days of receipt of the notice  
1116 of current assessment to the taxpayer by certificate of the taxpayer, the taxpayer's attorney,

1117 or the taxpayer's employee by written admission or by affidavit. Failure to make proof of  
1118 service shall not affect the validity of service.

1119 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all  
1120 notices required to be provided to the taxpayer regarding hearing times, dates,  
1121 certifications, or official actions shall instead be provided to such attorney."

### 1122 SECTION 11.

1123 Said title is further amended by revising subsection (b) of Code Section 48-5-345, relating  
1124 to county tax digests and deviations from certain assessment ratios, and by adding a new  
1125 subsection to read as follows:

1126 "(b) Each year the commissioner shall determine if the overall assessment ratio for each  
1127 county, as computed by the state auditor under paragraph (8) of subsection (b) of Code  
1128 Section 48-5-274, deviates substantially from the proper assessment ratio as provided in  
1129 Code Section 48-5-7, and if such deviation exists, the commissioner shall assess against the  
1130 county governing authority additional state tax in an amount equal to the difference  
1131 between the amount the state's levy of ~~one-quarter of a mill~~ would have produced if the  
1132 digest had been at the proper assessment ratio and the amount the digest that is actually  
1133 used for collection purposes will produce. The commissioner shall notify the county  
1134 governing authority annually of the amount so assessed, and this amount shall be due and  
1135 payable not later than five days after all appeals have been exhausted or the time for appeal  
1136 has expired or the final date for payment of taxes in the county, whichever comes latest,  
1137 and shall bear interest at the rate specified in Code Section 48-2-40 from the due date.

1138 (c) Beginning with tax digests on or after January 1, 2012, no county shall be subject to  
1139 the assessment authorized by subsection (b) of this Code section. This subsection shall  
1140 stand automatically repealed on December 31, 2014."

### 1141 SECTION 12.

1142 Said title is further amended in Code Section 48-5-346, relating to the effect of conditionally  
1143 approving certain subsequent county tax digests, by adding a new subsection to read as  
1144 follows:

1145 "(e) Beginning with tax digests on or after January 1, 2012, no county shall be subject to  
1146 the penalty authorized by paragraph (2) of subsection (a) of this Code section. This  
1147 subsection shall stand automatically repealed on December 31, 2014."

### 1148 SECTION 13.

1149 Said title is further amended by revising Code Section 48-5-359.1, relating to contracts to  
1150 assess and collect municipal taxes and prepare tax digests, as follows:

1151 "48-5-359.1.

1152 ~~(a)(1)(A) This paragraph shall apply to a county which has fewer than 50,000 tax~~  
 1153 ~~parcels within such county.~~

1154 ~~(B) Any county and any municipality wholly or partially located within such county~~  
 1155 ~~may contract, subject to approval by the tax commissioner of the county, for the tax~~  
 1156 ~~commissioner to prepare the tax digest for such municipality; to assess and collect~~  
 1157 ~~municipal taxes in the same manner as county taxes; and, for the purpose of collecting~~  
 1158 ~~such municipal taxes, to invoke any remedy permitted for collection of municipal taxes.~~  
 1159 ~~Any contract authorized by this subsection between the county governing authority and~~  
 1160 ~~a municipality shall specify an amount to be paid by the municipality to the county~~  
 1161 ~~which amount will substantially approximate the cost to the county of providing the~~  
 1162 ~~service to the municipality. Notwithstanding the provisions of any other law, the tax~~  
 1163 ~~commissioner is authorized to contract for and to accept, receive, and retain~~  
 1164 ~~compensation from the municipality for such additional duties and responsibilities in~~  
 1165 ~~addition to that compensation provided by law to be paid to the tax commissioner by~~  
 1166 ~~the county.~~

1167 ~~(2)(A) This paragraph shall apply to any county which has 50,000 or more tax parcels~~  
 1168 ~~within such county.~~

1169 ~~(B) Any county and any municipality wholly or partially located within such county~~  
 1170 ~~may contract for the tax commissioner to prepare the tax digest for such municipality;~~  
 1171 ~~to assess and collect municipal taxes in the same manner as county taxes; and, for the~~  
 1172 ~~purpose of collecting such municipal taxes, to invoke any remedy permitted for~~  
 1173 ~~collection of municipal taxes. Any contract authorized by this subsection between the~~  
 1174 ~~county governing authority and, a municipality, and the tax commissioner shall specify~~  
 1175 ~~an amount to be paid by the municipality to the county which amount will substantially~~  
 1176 ~~approximate the cost to the county of providing the service to the municipality.~~  
 1177 ~~Notwithstanding the provisions of any other law, the tax commissioner is authorized to~~  
 1178 ~~accept, receive, and retain compensation from the county for such additional duties and~~  
 1179 ~~responsibilities in addition to that compensation provided by law to be paid to the tax~~  
 1180 ~~commissioner by the county. A tax commissioner shall be specifically prohibited from~~  
 1181 ~~contracting directly with a municipality and accepting, receiving, or retaining~~  
 1182 ~~compensation from the municipality for such additional duties and responsibilities;~~  
 1183 ~~provided, however, that he or she may be additionally compensated by the county for~~  
 1184 ~~such additional duties and responsibilities.~~

1185 (2) No contract between a municipality and a tax commissioner which was entered into  
 1186 under this Code section prior to the effective date of this Code section and which provides  
 1187 in any manner for such tax commissioner to be compensated directly and personally for

1188 rendering any service in his or her official capacity for such municipality shall be in any  
 1189 way renewed or extended. Such contract shall remain in force and effect only until the  
 1190 expiration date specified in such contract, without any automatic renewal being able to  
 1191 occur.

1192 (3) No contract between a municipality and a tax commissioner shall be entered into  
 1193 under this Code section on or after the effective date of this Code section.

1194 (b) Any contract, extension, or renewal which violates any provision of this Code section  
 1195 shall be deemed contrary to public policy and shall be unenforceable.

1196 ~~(b)~~(c) With respect to any county for which the office of tax commissioner has not been  
 1197 created, any reference in subsection (a) or (d) of this Code section to the tax commissioner  
 1198 shall be deemed to refer to the tax receiver and the tax collector.

1199 (d) Any county and any municipality wholly or partially located within such county may  
 1200 contract for the tax commissioner of the county, with the consent of the tax commissioner,  
 1201 to prepare the tax digest for such municipality; to assess and collect municipal taxes in the  
 1202 same manner as county taxes; and, for the purpose of collecting such municipal taxes, to  
 1203 invoke any remedy permitted for collection of municipal taxes. Any contract authorized  
 1204 by this subsection between the county governing authority and a municipality shall specify  
 1205 an amount to be paid by the municipality to the county which amount will substantially  
 1206 approximate the cost to the county of providing the service to the municipality. The tax  
 1207 commissioner is specifically prohibited from contracting directly with a municipality, and  
 1208 accepting, receiving, and retaining compensation from the municipality for such additional  
 1209 duties and responsibilities."

#### 1210 **SECTION 14.**

1211 Said title is further amended by revising subsections (b) and (c) of Code Section 48-5-380,  
 1212 relating to refunds of certain taxes and license fees by counties and municipalities, as follows:

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

1224 specify in writing in the claim. If the claim conforms to the requirements of this Code  
 1225 section, the governing authority shall grant a conference at a time specified by the  
 1226 governing authority. The governing authority shall consider information contained in the  
 1227 taxpayer's claim for a refund and such other information as is available. The governing  
 1228 authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of  
 1229 its action. In the event any claim for refund is approved, the governing authority shall  
 1230 proceed under subsection (a) of this Code section to give effect to the terms of that  
 1231 subsection. No refund provided for in this Code section shall be assignable.

1232 (c) Any taxpayer whose claim for refund is denied by the governing authority of the county  
 1233 or municipality or whose claim is not denied or approved by the governing authority within  
 1234 ~~one year~~ 180 days from the date of filing the claim shall have the right to bring an action  
 1235 for a refund in the superior court of the county in which the claim arises. No action or  
 1236 proceeding for the recovery of a refund shall be commenced before the expiration of ~~one~~  
 1237 ~~year~~ 180 days from the date of filing the claim for refund unless the governing authority  
 1238 of the county or municipality renders a decision on the claim within the ~~one year~~ 180 day  
 1239 period. No action or proceeding for the recovery of a refund shall be commenced after the  
 1240 expiration of ~~one year~~ 180 days from the date the claim is denied. The ~~one year~~ 180 day  
 1241 period prescribed in this subsection for filing an action for a refund shall be extended for  
 1242 such period as may be agreed upon in writing between the taxpayer and the governing  
 1243 authority of the county or municipality during the ~~one year~~ 180 day period or any extension  
 1244 of the ~~one-year~~ 180 day period."

#### 1245 SECTION 15.

1246 Said title is further amended by revising subsection (b) of Code Section 48-6-2, relating to  
 1247 real estate transfer tax exemptions, as follows:

1248 "(b) In order to exercise any exemption provided in this Code section, the total  
 1249 consideration of the transfer shall be shown, and the fair market value of real and personal  
 1250 property conveyed shall be shown on the form prescribed in subsection (c) Code Section  
 1251 48-6-4."

#### 1252 SECTION 16.

1253 Said title is further amended by revising subsections (a), (b), and (c) of Code Section 48-6-4,  
 1254 relating to real estate transfer tax payment as certain filing prerequisites, as follows:

1255 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to  
 1256 the clerk of the superior court or his or her deputy, and that the fair market value of real and  
 1257 personal property conveyed shall be shown separately on the form prescribed in subsection

1258 (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed,  
 1259 instrument, or other writing described in Code Section 48-6-1.

1260 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed  
 1261 for record or recorded in the office of the clerk of the superior court or filed for record or  
 1262 recorded in or on any other official record of this state or of any county until the tax  
 1263 imposed by this article has been paid and until the fair market value of real and personal  
 1264 property conveyed has been shown separately on the form prescribed in subsection (c) of  
 1265 this Code section; provided, however, that any such deed, instrument, or other writing filed  
 1266 or recorded which would otherwise constitute constructive notice shall constitute such  
 1267 notice whether or not such tax was in fact paid.

1268 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be  
 1269 determined on the basis of written disclosure of the consideration or value of the interest  
 1270 in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of the  
 1271 amount of tax and the fair market value shall be made on a form or in electronic format  
 1272 prescribed by the commissioner and provided by the clerk of the superior court. By the  
 1273 fifteenth day of the month following the month the deed, instrument, or other writing is  
 1274 recorded, a physical or electronic copy of each disclosure shall be forwarded or made  
 1275 available electronically to the state auditor and to the tax commissioner and the board of  
 1276 tax assessors in the county where the deed, instrument, or other writing is recorded."

1277 **SECTION 17.**

1278 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 1279 without such approval and shall apply to the ad valorem tax year beginning January 1, 2013,  
 1280 as well as all future ad valorem tax years.

1281 **SECTION 18.**

1282 All laws and parts of laws in conflict with this Act are repealed.