

House Bill 295

By: Representatives Battles of the 15th and Powell of the 171st

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 regarding ad valorem
 3 taxation, assessment, and appeal; to provide for electronic notice of certain tax bills or
 4 delinquent notices; to revise the definition of fair market value; to change certain provisions
 5 relating to preferential assessment of property devoted to agricultural purposes; to change
 6 certain provisions relating to forest land conservation use assessment; to change certain
 7 provisions regarding the publication of ad valorem tax rates; to change certain provisions
 8 relating to interest on unpaid ad valorem taxes; to change certain provisions regarding
 9 penalties for certain incomplete or improper tax digests; to change certain provisions relating
 10 to joint county appraisal staffs and contracting for advice and assistance; to change certain
 11 provisions relating to ascertainment of taxable property, assessments and penalties against
 12 unreturned property, and changing valuations established by appeal; to repeal certain
 13 provisions regarding unreturned property in counties having a population of 600,000 or
 14 more; to change certain provisions relating to the time for completion of revision and
 15 assessment of returns and submission of completed tax digest to the state revenue
 16 commissioner; to change certain provisions relating to the annual notice of current
 17 assessment; to substantially revise certain provisions relating to county boards of
 18 equalization and ad valorem tax appeals; to change certain provisions relating to examination
 19 of county tax digests by the state revenue commissioner and provide that certain assessments
 20 and penalties shall not apply during a specified period of time; to change certain provisions
 21 relating to refunds of certain taxes and license fees by counties and municipalities; to change
 22 certain provisions relating to the issuance of mobile home location permits; to provide for
 23 increased criminal penalties for failure to attach and display certain mobile home decals; to
 24 change certain provisions relating to mobile home tax returns and decal application and
 25 issuance; to change certain provisions relating to real estate transfer tax exemptions; to
 26 change certain provisions relating to real estate transfer tax payments and certain filing
 27 prerequisites; to provide for powers, duties, and authority of the Department of Revenue and

28 the state revenue commissioner; to provide for related matters; to provide for an effective
29 date; to repeal conflicting laws; and for other purposes.

30 **SECTION 1.**

31 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
32 amended in Code Section 48-3-3, relating to issuance of tax executions, by revising
33 paragraph (1) of subsection (e) to read as follows:

34 "(1)(A) Whenever technologically feasible, the tax collector or tax commissioner, at
35 the time tax bills or any subsequent delinquent notices are mailed, shall also mail such
36 bills or notices to any new owner that at that time appear in the records of the county
37 board of tax assessors. The bills or notices shall be mailed to the address of record as
38 found in the county board of tax assessors' records.

39 (B) Where offered, a taxpayer shall have the option of receiving tax bills or subsequent
40 delinquent notices via electronic transmission in lieu of receiving a paper bill via
41 first-class mail. The subject line of such electronic transmission shall show the words
42 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on
43 such electronic transmission shall serve as a postmark. In any instance where such
44 electronic transmission proves undeliverable, the tax commissioner shall mail such tax
45 bill or subsequent delinquent notice to the address of record as found in the county
46 board of tax assessors' records."

47 **SECTION 2.**

48 Said title is further amended in Code Section 48-5-2, relating to definitions regarding ad
49 valorem taxation, by revising that portion of paragraph (3) preceding subparagraph (A) to
50 read as follows:

51 "(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay
52 for the property and a willing seller would accept for the property at an arm's length, bona
53 fide sale. The income approach, if data is available from any source, including the
54 department, shall be considered in determining the fair market value of income-producing
55 property. Notwithstanding any other provision of this chapter to the contrary, the
56 transaction amount of the most recent arm's length, bona fide sale in any year shall be the
57 maximum allowable fair market value for the next taxable year. With respect to the
58 valuation of equipment, machinery, and fixtures when no ready market exists for the sale
59 of the equipment, machinery, and fixtures, fair market value may be determined by
60 resorting to any reasonable, relevant, and useful information available, including, but not
61 limited to, the original cost of the property, any depreciation or obsolescence, and any

62 increase in value by reason of inflation. Each tax assessor shall have access to any public
63 records of the taxpayer for the purpose of discovering such information."

64 **SECTION 3.**

65 Said title is further amended in Code Section 48-5-7.1, relating to preferential assessment of
66 property devoted to agricultural purposes, by revising subsection (k) to read as follows:

67 "(k) All applications for preferential assessment, including the covenant agreement
68 required under this Code section, shall be filed on or before the last day for filing ad
69 valorem tax ~~returns~~ appeals of the annual notice of current assessment under Code Section
70 48-5-306 in the county for the tax year for which such preferential assessment shall be first
71 applicable; provided, however, that, if the qualified property for which such preferential
72 assessment is being sought is the subject of a tax appeal under Code Section 48-5-311, such
73 application may be filed at any time while that appeal is pending. An application for
74 continuation of preferential assessment upon a change in ownership of the qualified
75 property shall be filed on or before the last date for filing tax ~~returns~~ appeals in the year
76 following the year in which the change in ownership occurred. Applications for
77 preferential assessment shall be filed with the county board of tax assessors who shall
78 approve or deny the application. If the application is approved on or after July 1, 1998, the
79 county board of tax assessors shall file a copy of the approved application in the office of
80 the clerk of the superior court in the county in which the eligible property is located. The
81 clerk of the superior court shall file and index such application in the real property records
82 maintained in the clerk's office. Applications approved prior to July 1, 1998, shall be filed
83 and indexed in like manner without payment of any fee. If the application is not so
84 recorded in the real property records, a transferee of the property affected shall not be
85 bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the
86 superior court for recording such applications approved on or after July 1, 1998, shall be
87 paid by the owner of the eligible property with the application for preferential treatment
88 and shall be paid to the clerk by the board of tax assessors when the application is filed
89 with the clerk. If the application is denied, the board of tax assessors shall notify the
90 applicant in the same manner that notices of assessment are given pursuant to Code Section
91 48-5-306 and shall return any filing fees advanced by the owner. Appeals from the denial
92 of an application by the board of tax assessors shall be made in the same manner that other
93 property tax appeals are made pursuant to Code Section 48-5-311. As to property approved
94 for preferential assessment prior to July 1, 1998, the county board of tax assessors shall file
95 copies of all approved applications in the office of the clerk of the superior court not later
96 than August 14, 1998, and the clerk shall file, index, and record such approved

97 applications, as provided for in this subsection, with the fee of the clerk of the superior
 98 court for filing, indexing, and recording to be paid out of the general funds of the county."

99 **SECTION 4.**

100 Said title is further amended in Code Section 48-5-7.4, relating to bona fide conservation use
 101 property, by revising paragraph (1) of subsection (j) to read as follows:

102 "(1) All applications for current use assessment under this Code section, including the
 103 covenant agreement required under this Code section, shall be filed on or before the last
 104 day for filing ad valorem tax ~~returns~~ appeals of the annual notice of current assessment
 105 under Code Section 48-5-306 in the county for the tax year for which such current use
 106 assessment is sought, ~~except that in the case of property which is the subject of a~~
 107 ~~reassessment by the board of tax assessors an application for current use assessment may~~
 108 ~~be filed in conjunction with or in lieu of an appeal of the reassessment; provided,~~
 109 however, that, if the qualified property for which such current use assessment is being
 110 sought is the subject of a tax appeal under Code Section 48-5-311, such application may
 111 be filed at any time while that appeal is pending. An application for continuation of such
 112 current use assessment upon a change in ownership of all or a part of the qualified
 113 property shall be filed on or before the last date for filing tax ~~returns~~ appeals in the year
 114 following the year in which the change in ownership occurred. Applications for current
 115 use assessment under this Code section shall be filed with the county board of tax
 116 assessors who shall approve or deny the application. If the application is approved on or
 117 after July 1, 1998, the county board of tax assessors shall file a copy of the approved
 118 application in the office of the clerk of the superior court in the county in which the
 119 eligible property is located. The clerk of the superior court shall file and index such
 120 application in the real property records maintained in the clerk's office. Applications
 121 approved prior to July 1, 1998, shall be filed and indexed in like manner without payment
 122 of any fee. If the application is not so recorded in the real property records, a transferee
 123 of the property affected shall not be bound by the covenant or subject to any penalty for
 124 its breach. The fee of the clerk of the superior court for recording such applications
 125 approved on or after July 1, 1998, shall be paid by the owner of the eligible property with
 126 the application for preferential treatment and shall be paid to the clerk by the board of tax
 127 assessors when the application is filed with the clerk. If the application is denied, the
 128 board of tax assessors shall notify the applicant in the same manner that notices of
 129 assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees
 130 advanced by the owner. Appeals from the denial of an application by the board of tax
 131 assessors shall be made in the same manner that other property tax appeals are made
 132 pursuant to Code Section 48-5-311."

SECTION 5.

133
134 Said title is further amended in Code Section 48-5-7.7, relating to forest land conservation
135 use property, by revising paragraph (1) of subsection (j) to read as follows:

136 ~~"(1) For each taxable year beginning on or after January 1, 2010, all~~ All applications for
137 conservation use assessment under this Code section, including any forest land covenant
138 required under this Code section, shall be filed on or before the last day for filing ad
139 valorem tax ~~returns~~ appeals of the annual notice of current assessment under Code
140 Section 48-5-306 in each county in which the property is located for the tax year for
141 which such forest land conservation use assessment is sought, ~~except that in the case of~~
142 ~~property which is the subject of a reassessment by the board of tax assessors an~~
143 ~~application for forest land conservation use assessment may be filed in conjunction with~~
144 ~~or in lieu of an appeal of the reassessment; provided, however, that, if the qualified~~
145 property for which such preferential assessment is being sought is the subject of a tax
146 appeal under Code Section 48-5-311, such application may be filed at any time while that
147 appeal is pending. An application for continuation of such forest land conservation use
148 assessment upon a change in ownership of all or a part of the qualified property shall be
149 filed on or before the last date for filing tax ~~returns~~ appeals in the year following the year
150 in which the change in ownership occurred. Applications for forest land conservation use
151 assessment under this Code section shall be filed with the county board of tax assessors
152 in which the property is located who shall approve or deny the application. Such county
153 board of tax assessors shall file a copy of the approved covenant in the office of the clerk
154 of the superior court in the county in which the eligible property is located. The clerk of
155 the superior court shall file and index such covenant in the real property records
156 maintained in the clerk's office. If the covenant is not so recorded in the real property
157 records, a transferee of the property affected shall not be bound by the covenant or
158 subject to any penalty for its breach. The fee of the clerk of the superior court for
159 recording such covenants shall be paid by the qualified owner of the eligible property
160 with the application for forest land conservation use assessment under this Code section
161 and shall be paid to the clerk by the board of tax assessors when the application is filed
162 with the clerk. If the application is denied, the board of tax assessors shall notify the
163 applicant in the same manner that notices of assessment are given pursuant to Code
164 Section 48-5-306 and shall return any filing fees advanced by the owner. Appeals from
165 the denial of an application or covenant by the board of tax assessors shall be made in the
166 same manner that other property tax appeals are made pursuant to Code Section
167 48-5-311."

168 **SECTION 6.**

169 Said title is further amended in Code Section 48-5-32, relating to publication of ad valorem
170 tax rates, by revising subsection (b) to read as follows:

171 "(b)(1) Each levying authority and each recommending authority shall cause a report to
172 be published in a newspaper of general circulation throughout the county and posted on
173 such authority's website:

174 (1)(A) At least ~~two weeks~~ one week prior to the certification of any recommending
175 authority to the levying authority of such recommending authority's recommended
176 school tax for the support and maintenance of education pursuant to Article VIII,
177 Section VI, Paragraph I of the Constitution; and

178 (2)(B) At least ~~two weeks~~ one week prior to the establishment by each levying
179 authority of the millage rates for ad valorem taxes for educational purposes and ad
180 valorem taxes for purposes other than educational purposes for the current calendar
181 year.

182 (2) Such reports shall be in a prominent location in such newspaper and shall not be
183 included with legal advertisements and such reports shall be posted in a prominent
184 location on such authority's website. The size and location of the advertisements shall
185 not be grounds for contesting the validity of the levy."

186 **SECTION 7.**

187 Said title is further amended in Code Section 48-5-148, relating to interest on unpaid ad
188 valorem taxes, by revising paragraph (3) of subsection (a) to read as follows:

189 "(3) Where offered, a taxpayer shall have the option of receiving notices of taxes due via
190 electronic transmission in lieu of receiving a paper bill via first-class mail. The bills or
191 notices shall be mailed to the address of record as found in the county board of tax
192 assessors' records. The subject line of such transmission shall show the words
193 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on such
194 transmission shall serve as a postmark. In any instance where such transmission proves
195 undeliverable, the tax commissioner shall mail a bill to such address of record. ~~After~~
196 ~~notices of taxes due are mailed out, each~~ Each taxpayer shall be afforded 60 days from
197 date of postmark to make full payment of taxes due before the taxes shall bear interest as
198 provided in this Code section. This paragraph shall not apply in those counties in which
199 a lesser time has been provided by law."

200 **SECTION 8.**

201 Said title is further amended in Code Section 48-5-205, relating to penalties for certain
202 incomplete or improper tax digests, by revising subsection (a) to read as follows:

203 "(a) If a tax receiver or tax commissioner fails to have his or her digest completed and
 204 deposited by ~~August~~ September 1 in each year, unless excused by provisions of law or by
 205 the commissioner, ~~he~~ such tax receiver or tax commissioner shall forfeit one-tenth of his
 206 or her commissions for each week's delay. If the delay extends beyond 30 days, ~~he~~ such
 207 tax receiver or tax commissioner shall forfeit one-half of his or her commissions. If the
 208 delay extends beyond the time when the Governor and commissioner fix the rate
 209 percentage, ~~he~~ such tax receiver or tax commissioner shall forfeit all ~~his~~ such tax receiver's
 210 or tax commissioner's commissions."

211 **SECTION 9.**

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

214 "48-5-265.

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

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

233 (b) The governing authorities of any two or more counties may join together and by
 234 intergovernmental agreement ~~Each Class I county may contract with a contiguous county~~
 235 ~~which has a minimum county property appraisal staff to carry out this part~~ following
 236 consultation with the county boards of tax assessors of such counties. Counties contracting
 237 ~~in this manner~~ All counties subject to an intergovernmental agreement under this

238 subsection shall retain their separate character for the purpose of determining the class and
 239 minimum staff requirements for each ~~contracting~~ county.

240 (c)(1) ~~Each Class I~~ Any county, at its discretion, may enter into contracts with persons
 241 to render advice or assistance to the county board of tax assessors ~~and to the county board~~
 242 ~~of equalization~~ in the assessment and equalization of taxes ~~and to perform such other~~
 243 ~~ministerial duties as are necessary and appropriate to carry out this part, the establishment~~
 244 of property valuations, or the defense of such valuations. Such advice and assistance
 245 shall be in compliance with the laws of this state and the rules and regulations of the
 246 commissioner. Individuals performing services under such contracts shall complete
 247 satisfactorily such training courses as directed by the commissioner. The function of any
 248 person contracting to render such services shall be advisory or ministerial, ~~only~~ and the
 249 final decision as to the amount of assessments and the equalization of assessments shall
 250 be made by the county board of tax assessors ~~and the county board of equalization and~~
 251 shall be set forth in the minutes of the county board of tax assessors.

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

258 SECTION 10.

259 Said title is further amended in Code Section 48-5-299, relating to ascertainment of taxable
 260 property, assessments and penalties against unreturned property, and changing valuations
 261 established by appeal, by revising subsections (b) and (c) to read as follows:

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

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

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

277 (c) ~~Real property, When the value of which was real property is established by as the result~~
 278 ~~of either any appeal decision rendered pursuant to Code Section 48-5-311 or stipulated by~~
 279 ~~agreement of the parties to such an appeal that this subsection shall apply an appeal in any~~
 280 year, and that real property has not been returned by the taxpayer at a different value during
 281 the next two successive years, then the valuation so established by such decision or
 282 agreement may not be changed by the board of tax assessors during such two years for the
 283 sole purpose of changing the valuation so established or by such decision or agreement
 284 ~~rendered in an appeal to the board of equalization or superior court.~~ In such cases, before
 285 changing such value or decision, the board of assessors shall first conduct an investigation
 286 into factors currently affecting the fair market value. The investigation necessary shall
 287 include, but not be limited to, a visual on-site inspection of the property to ascertain if there
 288 have been any additions, deletions, or improvements to such property or the occurrence of
 289 other factors that might affect the current fair market value. If a review to determine if
 290 there are any errors in the description and characterization of such property in the files and
 291 records of the board of tax assessors discloses any errors, such errors shall not be the sole
 292 sufficient basis for increasing the valuation during the two-year period."

293 **SECTION 11.**

294 Said title is further amended by revising Code Section 48-5-302, relating to the time for
 295 completion of revision and assessment of returns and submission of completed tax digest to
 296 the state revenue commissioner, to read as follows:

297 "48-5-302.

298 Each county board of tax assessors shall complete its revision and assessment of the returns
 299 of taxpayers in its respective county by ~~July~~ August 1 of each year, except that, in all
 300 counties providing for the collection and payment of ad valorem taxes in installments, such
 301 date shall be June 1 of each year. The tax receiver or tax commissioner shall then
 302 immediately forward one copy of the completed digest to the commissioner for
 303 examination and approval."

304 **SECTION 12.**

305 Said title is further amended in Code Section 48-5-306, relating to annual notice of current
 306 assessment, by revising division (b)(2)(A)(iii) and subparagraph (b)(2)(B) to read as follows:

307 "(iii) For a parcel of nonhomestead property with a fair market value in excess of \$1
 308 million \$750,000.00 of fair market value, to a hearing officer with appeal to the
 309 superior court."

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

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

315 **SECTION 13.**

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

318 "48-5-311.

319 (a) **Establishment.**

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

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

343 authority of the board. Any person designated as an alternate member of any such board
344 of equalization of the county shall be competent to serve in such capacity as provided in
345 this Code section upon appointment and taking of oath.

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

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

367 (b) **Qualifications.**

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

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

385 (B)(i) Within the first year after a member's initial appointment to the board of
 386 equalization on or after January 1, 1981, each member shall satisfactorily complete
 387 not less than 40 hours of instruction in appraisal and equalization processes and
 388 procedures, as prepared and required by the commissioner pursuant to Code Section
 389 48-5-13.

390 (ii) On or after January 1, 2014, following the completion of each successive two
 391 terms of office, a member shall, within the first year of appointment to the subsequent
 392 term of office, complete satisfactorily not less than 40 hours of instruction in appraisal
 393 and equalization processes and procedures, as prepared and required by the
 394 commissioner for newly appointed members.

395 (iii) No person shall be eligible to hear an appeal as a member of a board of
 396 equalization unless prior to hearing such appeal, that person shall satisfactorily
 397 complete the 40 hours of instruction in appraisal and equalization processes and
 398 procedures required under the applicable provisions of division (i) or (ii) of this
 399 subparagraph.

400 (iv) The failure of any member to fulfill the requirements of the applicable provisions
 401 of division (i) or (ii) this subparagraph shall render that member ineligible to serve on
 402 the board; and the vacancy created thereby shall be filled in the same manner as other
 403 vacancies on the board are filled.

404 ~~(B)(C)(i) No person shall be eligible to hear an appeal as a member of a board of~~
 405 ~~equalization on or after January 1, 2011, unless prior to hearing such appeal, that~~
 406 ~~person shall satisfactorily complete the 40 hours of instruction in appraisal and~~
 407 ~~equalization processes and procedures required under subparagraph (A) of this~~
 408 ~~paragraph. Any person appointed to such board shall be required to complete~~
 409 ~~annually a continuing education requirement of at least eight hours of instruction in~~
 410 ~~appraisal and equalization procedures, as prepared and required by the commissioner~~
 411 ~~pursuant to Code Section 48-5-13.~~

412 (ii) The failure of any member to fulfill the requirements of division (i) of this
 413 subparagraph shall render that member ineligible to serve on the board; and the
 414 vacancy created thereby shall be filled in the same manner as other vacancies on the
 415 board are filled.

416 (c) **Appointment.**

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

421 (2) The grand jury in each county at any term of court preceding November 1 of 1991
422 shall select three persons who are otherwise qualified to serve as members of the county
423 board of equalization and shall also select three persons who are otherwise qualified to
424 serve as alternate members of the county board of equalization. The three individuals
425 selected as alternates shall be designated as alternate one, alternate two, and alternate
426 three, with the most recent appointee being alternate number three, the next most recent
427 appointee being alternate number two, and the most senior appointee being alternate
428 number one. One member and one alternate shall be appointed for terms of one year, one
429 member and one alternate shall be appointed for two years, and one member and one
430 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
431 county shall select one member and one alternate for three-year terms.

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

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

451 (5) Each member and alternate member of the county board of equalization, on the date
452 prescribed for appearance before the clerk of the superior court and before entering on

453 the discharge of such member and alternate member's duties, shall take and execute in
454 writing before the clerk of the superior court the following oath:

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

463 _____
464 Signature of member or alternate member'

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

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

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

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

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

488 (4)(A) The clerk of the superior court shall have oversight over and supervision of all
489 boards of equalization of the county and hearing officers. This oversight and

490 supervision shall include, but not be limited to, requiring appointment of members of
 491 county boards of equalization by the grand jury; giving the notice of the appointment
 492 of members and alternates of the county board of equalization by the county grand jury
 493 as required by Code Section 15-12-81; collecting the names of possible appointees;
 494 collecting information from possible appointees as to their qualifications; presenting the
 495 names of the possible appointees to the county grand jury; processing the appointments
 496 as required by paragraph (4) of subsection (c) of this Code section, including
 497 administering the oath of office to the newly appointed members and alternates of the
 498 county board of equalization as required by paragraph (5) of such subsection;
 499 instructing the newly appointed members and alternates as to the training they must
 500 receive and the operations of the county board of equalization; presenting to the grand
 501 jury of the county the names of possible appointees to fill vacancies as provided in
 502 paragraph (3) of such subsection; maintaining a roster of board members and alternates,
 503 maintaining a record showing that the board members and alternates completed
 504 training, keeping attendance records of board members and alternates for the purpose
 505 of payment for service, and maintaining the uniform application forms and keeping a
 506 record of the appointment dates of board members and alternates and their terms in
 507 office; and informing the county board of equalization that it must establish by
 508 regulation procedures for conducting appeals before the board as required by paragraph
 509 (3) of this subsection ~~(d) of this Code section~~. Oversight and supervision shall also
 510 include the scheduling of board hearings, assistance in scheduling hearings before
 511 hearing officers, and giving notice of the date, time, and place of hearings to the
 512 taxpayers and the county board of tax assessors and giving notice of the decisions of
 513 the county board of equalization or hearing officer to the taxpayer and county board of
 514 tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

521 (D) The clerk of superior court shall maintain any county records of all notices to the
 522 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,
 523 and from the hearings before the board of equalization and before hearing officers for
 524 12 months after ~~until~~ the deadline to file any appeal to the superior court expires. If an
 525 appeal is not filed to the superior court, the clerk of superior court is authorized to
 526 properly destroy any records from the hearings before the county board of equalization

527 or hearing officers but shall maintain records of all notices to the taxpayer and the
 528 taxpayer's attorney and certified receipts of returned or unclaimed mail for 12 months.

529 If an appeal to the superior court is filed, the clerk of superior court shall file such
 530 appeal and records in the civil action that is considered open by the clerk of superior
 531 court for such appeal and such records shall become part of the record on appeal in
 532 accordance with paragraph (2) of subsection (g) of this Code section.

533 (e) **Appeal.**

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

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

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

541 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 542 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 543 \$750,000.00 of fair market value as shown on the taxpayer's annual notice of current
 544 assessment under Code Section 48-5-306, and any contiguous nonhomestead real
 545 property owned by the same taxpayer, pursuant to subsection (e.1) of this Code
 546 section.

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

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

557 (C) Appeals to the county board of equalization shall be conducted in the manner
 558 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
 559 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
 560 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
 561 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
 562 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
 563 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to

564 exercise a one-time option of changing the date and time of the taxpayer's scheduled
565 hearing to a day and time acceptable to the taxpayer, unless the county board of tax
566 assessors files a written notice of conflict with the clerk of superior court objecting to
567 the taxpayer's selected day and time. The clerk of the superior court shall grant
568 additional extensions to the taxpayer or the county board of tax assessors for good
569 cause shown, or by agreement of the parties.

570 (D) The commissioner, by regulation, shall adopt uniform procedures and standards
571 which shall be followed by county boards of equalization, hearing officers, and
572 arbitrators in determining appeals. Such rules shall be updated and revised periodically
573 and reviewed no less frequently than every five years. The commissioner shall publish,
574 and update annually, a desk manual for use by county boards of equalization.

575 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors
576 has adopted a written policy consenting to electronic service, or by mailing to or filing
577 with the county board of tax assessors a notice of appeal within 45 days from the date
578 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an
579 assessment of real property received by a county board of tax assessors stating the
580 location of the real property and the identification number, if any, contained in the tax
581 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
582 paragraph (1) of this subsection. A written objection to an assessment of personal
583 property received by a county board of tax assessors giving the account number, if any,
584 contained in the tax notice and stating that the objection is to an assessment of personal
585 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
586 paragraph (1) of this subsection. The county board of tax assessors shall review the
587 valuation or denial in question and, if any changes or corrections are made in the
588 valuation or decision in question, the board shall send a notice of the changes or
589 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
590 explain the taxpayer's right to appeal to the county board of equalization as provided
591 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
592 corrections made by the county board of tax assessors.

593 (B) If no changes or corrections are made in the valuation or decision, the county board
594 of tax assessors shall send written notice thereof to the taxpayer and to any authorized
595 agent or representative of the taxpayer who the taxpayer has requested that such notice
596 be sent and to the county board of equalization which notice shall also constitute the
597 taxpayer's appeal to the county board of equalization without the necessity of the
598 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
599 to the county board of equalization. The county board of tax assessors shall also send
600 or deliver all necessary papers to the county board of equalization. If, however, the

601 taxpayer and the county board of tax assessors execute a signed agreement as to
602 valuation, the appeal shall terminate as of the date of such signed agreement.

603 (C) If changes or corrections are made by the county board of tax assessors, the board
604 shall notify the taxpayer in writing of such changes. The notice shall be sent by regular
605 mail properly addressed to the address or addresses the taxpayer provided to the county
606 board of tax assessors and to any authorized agent or representative of the taxpayer who
607 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
608 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
609 of the change notice, institute an appeal to the county board of tax assessors by
610 e-mailing, if the county board of tax assessors has adopted a written policy consenting
611 to electronic service, or by mailing to or filing with the county board of tax assessors
612 a written notice of appeal. The county board of tax assessors shall send or deliver the
613 notice of appeal and all necessary papers to the county board of equalization.

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

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

624 (B) In any county in which the number of appeals exceeds a number equal to or greater
625 than 3 percent of the total number of parcels in the county or the sum of the current
626 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
627 gross tax digest of the county, the county board of tax assessors shall be granted an
628 additional 180 day period to make its determination and notify the taxpayer. Such
629 additional period shall commence immediately following the last day of the 180 days
630 provided for under subparagraph (A) of this paragraph. If the county board of tax
631 assessors fails to make its determination and notify the taxpayer or the taxpayer's
632 attorney not later than the last day of such additional 180 day period, the most recent
633 property tax valuation asserted by the taxpayer on the property tax return or on appeal
634 shall prevail and shall be deemed the value established on such appeal unless a time
635 extension is granted under subparagraph (C) of this paragraph. If no such assertion of
636 value was submitted by the taxpayer, the appeal shall be forwarded to the county board
637 of equalization.

638 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
 639 proven to the commissioner prior to the expiration of the additional 180 day period
 640 provided for under subparagraph (B) of this paragraph, the commissioner shall be
 641 authorized to provide for a time extension beyond the end of such additional 180 day
 642 period. The duration of any such time extension shall be specified in writing by the
 643 commissioner and shall also be posted on the website of the county board of tax
 644 assessors. If the county board of tax assessors fails to make its determination and notify
 645 the taxpayer and the taxpayer's attorney not later than the last day of such time
 646 extension, the most recent property tax valuation asserted by the taxpayer on the
 647 property tax return or on appeal shall prevail and shall be deemed the value established
 648 on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal
 649 shall be forwarded to the county board of equalization. In addition, the commissioner
 650 shall be authorized to impose penalties, require additional training, or require such other
 651 remediation as the commissioner may deem appropriate for failure to meet the deadline
 652 imposed by the commissioner under this subparagraph.

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

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

660 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 661 equalization shall set a date for a hearing on the questions presented and shall so notify
 662 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 663 by first-class mail to the taxpayer and to any authorized agent or representative of the
 664 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be
 665 transmitted by e-mail to the county board of tax assessors if such board has adopted a
 666 written policy consenting to electronic service, and, if it has not, then such notice shall
 667 be sent to such board by first-class mail, or intergovernmental mail. Such written
 668 notice shall advise each party that they may request a list of witnesses, documents, or
 669 other written evidence to be presented at the hearing by the other party, which shall be
 670 provided to the requesting party not less than seven days prior to the time of the
 671 hearing. Any failure to comply with this requirement shall be grounds for an automatic
 672 continuance or for exclusion of such witnesses, documents, or other written evidence.
 673 A taxpayer may appear before the board of equalization concerning any appeal in
 674 person, by his or her authorized agent or representative, or both. The taxpayer shall

675 specify in writing to the board of equalization the name of any such agent or
 676 representative prior to any appearance by the agent or representative before the board.

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

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

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

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

712 (iii)(I) If the county's tax bills are issued before the county board of equalization
 713 has rendered its decision on property which is on appeal, the county board of tax
 714 assessors shall specify to the county tax commissioner the ~~higher of the taxpayer's~~
 715 ~~return valuation or 85 percent of the current year's~~ lesser of the most recent
 716 uncontested final valuation as set by the county board of tax assessors or 85 percent
 717 of the current year's valuation as set by the county board of tax assessors unless the
 718 property in issue has been issued a building permit and structural improvements
 719 have occurred, or structural improvements have been made without a building
 720 permit, in which case, it shall specify 85 percent of the current year's valuation as
 721 set by the county board of tax assessors. Depending on the circumstances of the
 722 property, this ~~This~~ amount shall be the basis for a temporary tax bill to be issued;
 723 provided, however, that the taxpayer may elect to pay the temporary tax bill in the
 724 amount of 100 percent of the current year's valuation if no property improvement
 725 has occurred. The county tax commissioner shall have the authority to adjust such
 726 tax bill to reflect the 100 percent value as requested by the taxpayer. Such tax bill
 727 shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill
 728 pending the outcome of the appeal process. Such notice shall also indicate that
 729 upon resolution of the appeal, there may be additional taxes due or a refund issued.

730 (II) If the final determination of the value on appeal is less than the valuation thus
 731 used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in
 732 question. Such deduction shall be refunded to the taxpayer or to the entity or
 733 transferee that paid the taxes and shall include interest on the amount of such
 734 deduction at the same rate as specified in Code Section 48-2-35 which shall accrue
 735 from November 15 of the taxable year in question or the date the final installment
 736 of the tax was due or was paid, whichever is later. In no event shall the amount of
 737 such interest exceed \$150.00 for homestead property or \$5,000.00 for
 738 nonhomestead property.

739 (III) If the final determination of value on appeal is greater than the valuation thus
 740 used, the taxpayer shall be liable for the increase in taxes for the year in question
 741 due to the increased valuation fixed on appeal with interest at the rate as specified
 742 in Code Section 48-2-35. Such interest shall accrue from November 15 of the
 743 taxable year in question or the date the final installment of the tax was due to the
 744 date the additional taxes are remitted, but in no event shall the amount of such
 745 interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead
 746 property.

747 (7) The clerk of the superior court shall furnish the county board of equalization
 748 necessary facilities and ~~secretarial and clerical~~ administrative help. The clerk of the

749 superior court shall see that the records and information of the county board of tax
 750 assessors are transmitted to the county board of equalization. The county board of
 751 equalization ~~must~~ shall consider in the performance of its duties the information furnished
 752 by the county board of tax assessors and the taxpayer.

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

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

765 (10) Within ten days of a final determination of value by the county board of tax
 766 assessors or receipt of a decision from a board of equalization, arbitrator, hearing officer,
 767 or the superior court, the county board of tax assessors shall forward said decision to the
 768 tax commissioner.

769 (11) The county board of tax assessors shall maintain and post the monthly results of the
 770 decisions of the county board of equalization, arbitrators, and hearing officers on the
 771 county board of tax assessors' website.

772 (e.1)(1) For any dispute involving the value or uniformity of a parcel of nonhomestead
 773 real property with a fair market value in excess of ~~\$1 million~~ \$750,000.00 of fair market
 774 value as shown on the taxpayer's annual notice of current assessment under Code Section
 775 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing officer
 776 in accordance with this subsection. If such taxpayer owns nonhomestead real property
 777 contiguous to such qualified nonhomestead real property, at the option of the taxpayer,
 778 such contiguous property may be consolidated with the qualified property for purposes
 779 of the hearing under this subsection.

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

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

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

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

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

806 (6)(A) The clerk of superior court shall randomly select from such list a hearing officer
807 who shall have experience or expertise in hearing or appraising the type of property that
808 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
809 tax assessors mutually agree upon a hearing officer from such list. The clerk of the
810 superior court shall notify the taxpayer and the taxpayer's attorney of the name of the
811 hearing officer and transmit a copy of the hearing officer's disqualification
812 questionnaire and resume provided for under paragraph (2) of this subsection. The
813 hearing officer, in conjunction with all parties to the appeal, shall set a time and place
814 to hear evidence and testimony from both parties. The hearing shall take place in the
815 county where the property is located, or such other place as mutually agreed to by the
816 parties and the hearing officer. The hearing officer shall provide electronic or written
817 notice to the parties personally or by registered or certified mail or statutory overnight
818 delivery not less than ten days before the hearing. Such written notice shall advise each
819 party that documents or other written evidence to be presented at the hearing by a party
820 must be provided to the other party not less than seven days prior to the time of the
821 hearing and that any failure to comply with this requirement shall be grounds for an
822 automatic continuance or for exclusion of such documents or other written evidence.

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

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

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

839 (9) If, at any time during the appeal under this subsection, the taxpayer and the county
 840 board of tax assessors execute a signed written agreement on the fair market value and
 841 any other issues raised; ~~the appeal shall terminate as of the date of such signed~~
 842 ~~agreement; and the fair market value as set forth in such agreement shall become final;~~
 843 and subsection (c) of Code Section 48-5-299 shall apply. The provisions contained in
 844 this paragraph may be waived at any time by written consent of the taxpayer and the
 845 county board of tax assessors.

846 (10) Each hearing officer shall be compensated by the county for time expended in
 847 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 848 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 849 determined by the county governing authority or as may be agreed upon by the parties
 850 with the consent of the county governing authority. Compensation pursuant to this
 851 paragraph shall be paid from the county treasury upon certification by the hearing officer
 852 of the hours expended in hearing of appeals. The attendance at any training required by
 853 the commissioner shall be part of the qualifications of the hearing officer, and any
 854 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~
 855 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~
 856 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~
 857 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~
 858 ~~regional board of equalization.~~

859 (11) The commissioner shall promulgate rules and regulations for the proper
 860 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 861 qualifications; training, including an eight-hour course on Georgia property law, Georgia
 862 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,
 863 and weight of evidence; disqualification questionnaire; selection; removal; an annual
 864 continuing education requirement of at least four hours of instruction in recent legislation,
 865 current case law, and updates on appraisal and equalization procedures, as prepared and
 866 required by the commissioner; and any other matters necessary to the proper
 867 administration of this subsection. The failure of any hearing officer to fulfill the
 868 requirements of this subparagraph shall render that person ineligible to serve. Such rules
 869 and regulations shall also include a uniform appeal form which shall require the initial
 870 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall
 871 be subject to later revision by the taxpayer based upon written evidence. The
 872 commissioner shall seek input from all interested parties prior to such promulgation.

873 (f) **Arbitration.**

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

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

880 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 881 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 882 county board of tax assessors has adopted a written policy consenting to electronic
 883 service, or by filing a written notice of arbitration appeal with the county board of tax
 884 assessors. The notice of arbitration appeal shall specifically state the grounds for
 885 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 886 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 887 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 888 acknowledgment of receipt of the appeal; a notice that the taxpayer ~~must~~ shall, within
 889 45 days of the ~~filing of the notice~~ date of transmittal of the acknowledgment of receipt
 890 of the appeal, provide to the board of assessors for consideration a copy of a certified
 891 appraisal; and a confirmation of the amount of the filing fees, if any, required under
 892 Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the
 893 acknowledgment of receipt of the appeal, the taxpayer shall pay to the clerk of the
 894 superior court the fees, ~~if any, if the county board of tax assessors rejects the appraisal.~~
 895 Failure of the taxpayer to provide such certified appraisal and filing fees within such

896 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects
897 to have the appeal immediately forwarded to the board of equalization. Prior to
898 appointment of the arbitrator and within 45 days of ~~filing the notice of the~~
899 acknowledgment of receipt of the appeal, the taxpayer shall provide a copy of the
900 certified appraisal as specified in this paragraph to the board of assessors for
901 consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board
902 of assessors shall either accept the taxpayer's appraisal, in which case that value shall
903 become final or the county board of tax assessors shall reject the taxpayer's appraisal
904 by sending within ten days of the date of such rejection a written notification by
905 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in
906 which case the county board of tax assessors shall certify within 45 days the appeal to
907 the clerk of the superior court of the county in which the property is located along with
908 any other papers specified by the person seeking arbitration under this subsection,
909 including, but not limited to, the staff information from the file used by the county
910 board of tax assessors. In the event the taxpayer is not notified of a rejection of the
911 taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall
912 become final. In the event that the county board of tax assessors neither accepts nor
913 rejects the value set out in the certified appraisal within ~~such 45 day period~~ 45 days
914 after receipt of the certified appraisal, then the certified appraisal shall become the final
915 value, and the filing fees shall be returned to the taxpayer. In any case where a taxpayer
916 properly filed for the 2009 tax year a notice of binding arbitration appeal and provided
917 the required certified appraisal in accordance with this paragraph and the board of
918 assessors neither accepted nor rejected the value set out in such certified appraisal
919 within the 30 day period formerly specified under this subparagraph, then for purposes
920 of the 2009 tax year, the value set forth in the taxpayer's certified appraisal shall be
921 deemed the final value. All papers and information certified to the clerk shall become
922 a part of the record on arbitration. At the time of certification of the appeal, the county
923 board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if
924 any, or employee with a copy of the certification along with any other papers specified
925 by the person seeking arbitration along with the civil action file number assigned to the
926 appeal. Within 15 days of filing the certification to the clerk of the superior court, the
927 presiding or chief judge of the superior court of the circuit in which the property is
928 located shall issue an order authorizing the arbitration.

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

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

934 (i) The county board of tax assessors shall include in the notice of rejection of the
 935 taxpayer's certified appraisal a notice of a meeting time and place to decide upon an
 936 arbitrator, to occur within 60 days after the date of sending the rejection of the
 937 taxpayer's certified appraisal. If such meeting is not scheduled by the county board
 938 of tax assessors within such 60 day period, the taxpayer's certified appraisal shall
 939 become the final determination of value. Following the notification of the taxpayer
 940 of the date and time of the meeting, the taxpayer shall be authorized to exercise a
 941 one-time option of changing the date and time of the meeting to a date and time
 942 acceptable to the taxpayer, unless the county board of tax assessors files a written
 943 notice of conflict with the clerk of superior court objecting to the taxpayer's selected
 944 date and time. If the parties agree, the matter shall be submitted to a single arbitrator
 945 chosen by the parties. If Only if the parties cannot agree on the single arbitrator, the
 946 arbitrator shall be chosen by the presiding or chief judge of the superior court of the
 947 circuit in which the property is located within 30 days after the filing of a petition by
 948 either party;

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

954 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
 955 place to hear evidence and testimony from both parties. The arbitrator shall provide
 956 written notice to the parties personally or by registered or certified mail or statutory
 957 overnight delivery not less than ten days before the hearing. Such written notice shall
 958 advise each party that documents or other written evidence to be presented at the
 959 hearing by a party must be provided to the other party not less than seven days prior
 960 to the time of the hearing and that any failure to comply with this requirement, unless
 961 waived by mutual written agreement of such parties, shall be grounds for a
 962 continuance or for exclusion of such documents or other written evidence. The
 963 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
 964 Following notification of the taxpayer of the date and time of the hearing, the
 965 taxpayer shall be authorized to exercise a one-time option of changing the date and
 966 time of the hearing to a date and time acceptable to the taxpayer, unless the county
 967 board of tax assessors files a written notice of conflict with the clerk of superior court
 968 objecting to the taxpayer's selected date and time. The presiding or chief judge of the
 969 superior court of the circuit in which the property is located may direct the arbitrator

970 to proceed promptly with the hearing and the determination of the appeal upon
 971 application of any party. The hearing shall occur in the county in which the property
 972 is located or such other place as may be agreed upon in writing by the parties;

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

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

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

982 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
 983 the value of the property subject to arbitration;

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

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

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

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

999 (4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
 1000 valuation established or rendered by any county board of equalization, arbitrator, hearing
 1001 officer, or superior court.

1002 (5) If the county's tax bills are issued before an arbitrator has rendered its decision on
 1003 property which is on appeal, the county board of tax assessors shall specify to the county
 1004 tax commissioner the ~~higher of the taxpayer's return valuation or 85 percent of the current~~
 1005 ~~year's~~ lesser of the most recent uncontested final valuation as set by the county board of
 1006 tax assessors: or 85 percent of the current year's valuation as set by the county board of

1007 tax assessors unless the property in issue has been issued a building permit and structural
 1008 improvements have occurred, or structural improvements have been made without a
 1009 building permit, in which case, it shall specify 85 percent of the current year's valuation
 1010 as set by the county board of tax assessors. Depending on the circumstances of the
 1011 property, ~~this~~ This amount shall be the basis for a temporary tax bill to be issued;
 1012 provided, however, that the taxpayer may elect to pay the temporary tax bill in the
 1013 amount of 100 percent of the current year's valuation if no property improvement has
 1014 occurred. The county tax commissioner shall have the authority to adjust such tax bill
 1015 to reflect the 100 percent value as requested by the taxpayer. Such tax bill shall be
 1016 accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the
 1017 outcome of the appeal process. Such notice shall also indicate that upon resolution of the
 1018 appeal, there may be additional taxes due or a refund issued.

1019 **(g) Appeals to the superior court.**

1020 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
 1021 board of equalization or hearing officer, as applicable, to the superior court of the county
 1022 in which the property lies. By mutual written agreement, the taxpayer and the county
 1023 board of tax assessors may waive an appeal to the county board of equalization and
 1024 initiate an appeal under this subsection. A county board of tax assessors shall not appeal
 1025 a decision of the county board of equalization or hearing officer, as applicable, changing
 1026 an assessment by 20 percent or less unless the board of tax assessors gives the county
 1027 governing authority a written notice of its intention to appeal, and, within ten days of
 1028 receipt of the notice, the county governing authority by majority vote does not prohibit
 1029 the appeal. In the case of a joint city-county board of tax assessors, such notice shall be
 1030 given to the city and county governing authorities, either of which may prohibit the
 1031 appeal by majority vote within the allowed period of time.

1032 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 1033 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 1034 consenting to electronic service, or by mailing to or filing with the county board of tax
 1035 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 1036 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 1037 shall contain the name and the last known address of the taxpayer. The notice of appeal
 1038 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 1039 30 days from the date on which the decision of the county board of equalization or
 1040 hearing officer is mailed pursuant to subparagraph (e)(6)(D) or paragraph ~~(6)(7)~~ of
 1041 subsection (e.1) of this Code section. Within 45 days of receipt of such notice, the ~~The~~
 1042 county board of tax assessors shall certify to the clerk of the superior court the notice of
 1043 appeal and any other papers specified by the person appealing including, but not limited

1044 to, the staff information from the file used by the county board of tax assessors, the
 1045 county board of equalization, or the hearing officer. All papers and information certified
 1046 to the clerk shall become a part of the record on appeal to the superior court. At the time
 1047 of certification of the appeal, the county board of tax assessors shall serve the taxpayer
 1048 and his or her attorney of record, if any, with a copy of the notice of appeal and with the
 1049 ~~civil action file number assigned to the appeal~~ amount of the filing fee, if any, required
 1050 by the clerk of the superior court, which will be paid by the taxpayer to the clerk of the
 1051 superior court within ten days of the notification of the amount of the filing fee in order
 1052 to complete the certification. Such service shall be effected in accordance with
 1053 subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may
 1054 be filed by the county board of tax assessors in the appeal until such service has been
 1055 made.

1056 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
 1057 the burden of proving its opinions of value and the validity of its proposed assessment by
 1058 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
 1059 burden of proof, the court may, upon motion or sua sponte, ~~authorize the finding~~ find that
 1060 the value asserted by the taxpayer is ~~unreasonable and~~ reasonable and the fair market
 1061 value of the property, or declare a mistrial ~~authorize the determination of the final value~~
 1062 ~~of the property.~~

1063 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
 1064 calendar, at the taxpayer's election, following the filing of the appeal unless continued
 1065 by the court ~~upon a showing of good cause.~~ If only questions of law are presented in
 1066 the appeal, the appeal shall be heard as soon as practicable before the court sitting
 1067 without a jury. Each hearing before the court sitting without a jury at the taxpayer's
 1068 election shall be held within 30 days following the date on which the appeal is filed
 1069 with the clerk of the superior court. ~~The time of any hearing shall be set in consultation~~
 1070 ~~with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00~~
 1071 ~~A.M. and 7:00 P.M. on a business day.~~

1072 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1073 of equalization or the hearing officer, as applicable, in compiling the tax digest for the
 1074 county. If the final determination of value on appeal is less than the valuation set by
 1075 the county board of equalization or hearing officer, as applicable, the taxpayer shall
 1076 receive a deduction in such taxpayer's taxes for the year in question. Such deduction
 1077 shall be refunded to the taxpayer or to the entity or transferee that paid the taxes and
 1078 shall include interest on the amount of such deduction at the same rate as specified in
 1079 Code Section 48-2-35 which shall accrue from November 15 of the taxable year in
 1080 question or the date the final installment of the tax was due or was paid, whichever

1081 is later. In no event shall the amount of such interest exceed \$150.00 for homestead
 1082 property or \$5,000.00 for nonhomestead property.

1083 (ii) If the final determination of value on appeal is 80 percent or less of the valuation
 1084 set by the county board of ~~equalization or hearing officer~~ tax assessors as to
 1085 commercial property, or 85 percent or less of the valuation set by the county board of
 1086 tax assessors as to other property, the taxpayer, in addition to the interest provided for
 1087 by this paragraph, shall recover costs of litigation and reasonable attorney's fees
 1088 incurred in the action. Any appeal of an award of attorney's fees by the county shall
 1089 be specifically approved by the governing authority of the county.

1090 (iii) If the final determination of value on appeal is greater than the valuation set by
 1091 the county board of equalization or hearing officer, as applicable, the taxpayer shall
 1092 be liable for the increase in taxes for the year in question due to the increased
 1093 valuation fixed on appeal with interest at the same rate as specified in Code Section
 1094 48-2-35. Such interest shall accrue from November 15 of the taxable year in question
 1095 or the date the final installment of tax was due to the date the additional taxes are
 1096 remitted, but in no event shall the amount of such interest exceed \$150.00 for
 1097 homestead property or \$5,000.00 for nonhomestead property.

1098 (h) **Recording of interviews.** In the course of any assessment, appeal, or arbitration, or
 1099 any related proceeding, the taxpayer shall be entitled to make recordings of any interview
 1100 with any officer or employee of the taxing authority relating to the valuation of the
 1101 taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding,
 1102 at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer
 1103 or employee may refuse to participate in an interview relating to such valuation for reason
 1104 of the taxpayer's choice to record such interview.

1105 (i) **Alternate members.** Alternate members of the county board of equalization in the
 1106 order in which selected shall serve:

1107 (1) As members of the county board of equalization in the event there is a permanent
 1108 vacancy on the board created by the death, ineligibility, removal from the county, or
 1109 incapacitating illness of a member or by any other circumstances. An alternate member
 1110 who fills a permanent vacancy shall be considered a member of the board for the
 1111 remainder of the unexpired term;

1112 (2) In any appeal with respect to which a member of the board is disqualified and shall
 1113 be considered a member of the board; or

1114 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member
 1115 and shall be considered a member of the board.

1116 (j) **Disqualification.**

1117 (1) No member of the county board of equalization and no hearing officer shall serve
 1118 with respect to any appeal concerning which he or she would be subject to a challenge
 1119 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1120 same subject matter.

1121 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1122 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1123 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1124 relating to the disqualification of members of the county board of equalization or hearing
 1125 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1126 negative response. The members of the county board of equalization or hearing officer
 1127 shall, in writing under oath within two days of their receipt of the appeal, answer the
 1128 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1129 this Code section. Answers of the county board of equalization or hearing officers shall
 1130 be part of the decision of the board or hearing officer and shall be served on each party
 1131 by first-class mail. Determination of disqualification shall be made by the judge of the
 1132 superior court upon the request of any party when the request is made within two days
 1133 of the response of the board or hearing officer to the questions. The time prescribed
 1134 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1135 determination by the judge of the superior court.

1136 (k) **Compensation.** Each member of the county board of equalization shall be
 1137 compensated by the county per diem for time expended in considering appeals. The
 1138 compensation shall be paid at a rate of not less than \$25.00 per day and shall be determined
 1139 by the county governing authority. The attendance at required approved appraisal courses
 1140 shall be part of the official duties of a member of the board, and he or she shall be paid for
 1141 each day in attendance at such courses and shall be allowed reasonable expenses
 1142 necessarily incurred in connection with such courses. Compensation pursuant to this
 1143 subsection shall be paid from the county treasury upon certification by the member of the
 1144 days expended in consideration of appeals.

1145 (l) **Military service.** In the event of the absence of an individual from such individual's
 1146 residence because of duty in the armed forces, the filing requirements set forth in paragraph
 1147 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this
 1148 period any member of the immediate family of the individual, or a friend of the individual,
 1149 may notify the tax receiver or the tax commissioner of the individual's absence due to
 1150 military service and submit written notice of representation for the limited purpose of the
 1151 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate
 1152 the appeal.

1153 (m) **Refunds.** In the event a refund is owed to the taxpayer, such refund shall be paid to
 1154 the taxpayer, entity, or transferee who paid the taxes within 60 days of the last date upon
 1155 which an appeal may be filed, or the date the final determination of value is established on
 1156 appeal, whichever is later. Any refund paid after the sixtieth day shall accrue interest from
 1157 the sixtieth day until paid with interest at the same rate as specified in Code Section
 1158 48-2-35.

1159 (n) **Service of notice.** A notice of appeal to a board of tax assessors under subsection (e),
 1160 (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United
 1161 States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if
 1162 the board of tax assessors has adopted a written policy consenting to electronic service, by
 1163 transmitting a copy to the board of tax assessors via e-mail in portable document format
 1164 using all e-mail addresses provided by the board of tax assessors and showing in the subject
 1165 line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital
 1166 letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete
 1167 upon such service. Proof of service may be made within 45 days of receipt of the annual
 1168 notice of current assessment under Code Section 48-5-306 to the taxpayer by certificate of
 1169 the taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or
 1170 by affidavit. Failure to make proof of service shall not affect the validity of service.

1171 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all
 1172 notices required to be provided to the taxpayer regarding hearing times, dates,
 1173 certifications, or official actions shall instead be provided to such attorney."

1174 **SECTION 14.**

1175 Said title is further amended in Code Section 48-5-345, relating to county tax digests and
 1176 deviations from certain assessment ratio, by adding a new subsection to read as follows:

1177 "(c) Beginning with tax digests on or after the effective date of this subsection, no county
 1178 shall be subject to the assessment authorized by subsection (b) of this Code section. This
 1179 subsection shall stand automatically repealed on December 31, 2017."

1180 **SECTION 15.**

1181 Said title is further amended in Code Section 48-5-346, relating to the effect of conditionally
 1182 approving certain subsequent county tax digests, by adding a new subsection to read as
 1183 follows:

1184 "(e) Beginning with tax digests on or after the effective date of this subsection, no county
 1185 shall be subject to the penalty authorized by paragraph (2) of subsection (a) of this Code
 1186 section. This subsection shall stand automatically repealed on December 31, 2017."

SECTION 16.

1187
 1188 Said title is further amended in Code Section 48-5-380, relating to refunds of certain taxes
 1189 and license fees by counties and municipalities, by revising subsections (b) and (c) as
 1190 follows:

1191 ~~"(b) In any case in which it is determined that an erroneous or illegal collection of any tax~~
 1192 ~~or license fee has been made by a county or municipality or that a taxpayer has voluntarily~~
 1193 ~~or involuntarily overpaid any tax or license fee~~ grounds for a refund exist under subsection
 1194 (a) of this Code section, the taxpayer from whom the tax or license fee was collected may
 1195 file a claim for a refund with the governing authority of the county or municipality at any
 1196 time within one year or, in the case of taxes, three years after the date of the payment of the
 1197 tax or license fee to the county or municipality. The claim for refund shall be in writing
 1198 ~~and shall be in the form and shall contain the information required by the appropriate~~
 1199 ~~governing authority~~. The claim shall include a summary statement of the grounds upon
 1200 which the taxpayer relies. In the event the taxpayer desires a conference or hearing before
 1201 the governing authority in connection with any claim for a refund, the taxpayer shall so
 1202 specify in writing in the claim. If the claim conforms to the requirements of this Code
 1203 section, the governing authority shall grant a conference at a time specified by the
 1204 governing authority. The governing authority shall consider information contained in the
 1205 taxpayer's claim for a refund and such other information as is available. The governing
 1206 authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of
 1207 its action. In the event any claim for refund is approved, the governing authority shall
 1208 proceed under subsection (a) of this Code section to give effect to the terms of that
 1209 subsection. No refund provided for in this Code section shall be assignable.

1210 (c) Any taxpayer whose claim for refund is denied by the governing authority of the
 1211 county or municipality or whose claim is not denied or approved by the governing
 1212 authority within ~~one year~~ 180 days from the date of filing the claim shall have the right to
 1213 bring an action for a refund in the superior court of the county in which the claim arises.
 1214 No action or proceeding for the recovery of a refund shall be commenced before the
 1215 expiration of ~~one year~~ 180 days from the date of filing the claim for refund unless the
 1216 governing authority of the county or municipality renders a decision on the claim within
 1217 the ~~one-year~~ 180 day period. No action or proceeding for the recovery of a refund shall be
 1218 commenced after the expiration of ~~one year~~ 180 days from the date the claim is denied.
 1219 The ~~one-year~~ 180 day period prescribed in this subsection for filing an action for a refund
 1220 shall be extended for such period as may be agreed upon in writing between the taxpayer
 1221 and the governing authority of the county or municipality during the ~~one-year~~ 180 day
 1222 period or any extension of the ~~one-year~~ 180 day period."

1223 **SECTION 17.**

1224 Said title is further amended by revising Code Section 48-5-492, relating to issuance of
 1225 mobile home location permits, to read as follows:

1226 "48-5-492.

1227 (a) Each year every owner of a mobile home subject to taxation under this article shall
 1228 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county
 1229 of taxation of the mobile home a mobile home location permit. The issuance of the permit
 1230 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the
 1231 color of which shall be prescribed for each year by the commissioner. Each decal shall
 1232 reflect the county of issuance and the calendar year for which the permit is issued. The
 1233 decal shall be prominently attached and displayed on the mobile home by the owner.

1234 (b) Except as provided for mobile homes owned by a dealer, no mobile home location
 1235 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes
 1236 due on the mobile home have been paid. Each year every owner of a mobile home situated
 1237 in this state on January 1 which is not subject to taxation under this article shall obtain on
 1238 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the
 1239 mobile home is situated a mobile home location permit. The issuance of the permit shall
 1240 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
 1241 calendar year for which the permit is issued. The decal shall be prominently attached and
 1242 displayed on the mobile home by the owner."

1243 **SECTION 18.**

1244 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to
 1245 attach and display certain decals, by revising paragraph (2) of subsection (a) to read as
 1246 follows:

1247 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a
 1248 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than
 1249 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of
 1250 purchase of a decal prior to the date of the issuance of a summons, the fine shall be
 1251 ~~\$25.00~~ \$100.00."

1252 **SECTION 19.**

1253 Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax
 1254 returns and decal application and issuance, to read as follows:

1255 "48-5-494.

1256 Each year every owner of a mobile home subject to taxation under this article shall return
 1257 the mobile home for taxation and shall pay the taxes due on the mobile home at the time

1258 the owner applies for the mobile home location permit, or at the time of the first sale or
 1259 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.
 1260 If the owner returns such owner's mobile home for taxation prior to the date that the
 1261 application for the mobile home location permit is required, such owner shall apply for the
 1262 permit at the time such owner returns the mobile home for taxation."

1263 **SECTION 20.**

1264 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax
 1265 exemptions, by revising subsection (b) to read as follows:

1266 "(b) In order to exercise any exemption provided in this Code section, the total
 1267 consideration of the transfer shall be shown, and the fair market value of real and personal
 1268 property conveyed shall be shown on the form prescribed in subsection (c) of Code Section
 1269 48-6-4."

1270 **SECTION 21.**

1271 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax
 1272 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) to read as
 1273 follows:

1274 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
 1275 the clerk of the superior court or his or her deputy, and that the fair market value of real and
 1276 personal property conveyed shall be shown separately on the form prescribed in subsection
 1277 (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed,
 1278 instrument, or other writing described in Code Section 48-6-1.

1279 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
 1280 for record or recorded in the office of the clerk of the superior court or filed for record or
 1281 recorded in or on any other official record of this state or of any county until the tax
 1282 imposed by this article has been paid and until the fair market value of real and personal
 1283 property conveyed has been shown separately on the form prescribed in subsection (c) of
 1284 this Code section; provided, however, that any such deed, instrument, or other writing filed
 1285 or recorded which would otherwise constitute constructive notice shall constitute such
 1286 notice whether or not such tax was in fact paid.

1287 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
 1288 determined on the basis of written disclosure of the consideration or value of the interest
 1289 in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of
 1290 the amount of tax and the fair market value shall be made on a form or in electronic format
 1291 prescribed by the commissioner and provided by the clerk of the superior court. By the
 1292 fifteenth day of the month following the month the deed, instrument, or other writing is

1293 recorded, a physical or electronic copy of each disclosure shall be forwarded or made
1294 available electronically to the state auditor and to the tax commissioner and the board of
1295 tax assessors in the county where the deed, instrument, or other writing is recorded."

1296 **SECTION 22.**

1297 This Act shall become effective upon its approval by the Governor or upon its becoming law
1298 without such approval.

1299 **SECTION 23.**

1300 All laws and parts of laws in conflict with this Act are repealed.