

The House Committee on Ways and Means offers the following substitute to HB 295:

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 change certain provisions regarding the publication of ad valorem tax
 5 rates; to change certain provisions relating to interest on unpaid ad valorem taxes; to change
 6 certain provisions regarding penalties for certain incomplete or improper tax digests; to
 7 change certain provisions relating to joint county appraisal staffs and contracting for advice
 8 and assistance; to change certain provisions relating to ascertainment of taxable property,
 9 assessments and penalties against unreturned property, and changing valuations established
 10 by appeal; to repeal certain provisions regarding unreturned property in counties having a
 11 population of 600,000 or more; to change certain provisions relating to the time for
 12 completion of revision and assessment of returns and submission of completed tax digest to
 13 the state revenue commissioner; to change certain provisions relating to the annual notice of
 14 current assessment; to provide a cause of action for failure to provide requested information;
 15 to revise substantially certain provisions relating to county boards of equalization and ad
 16 valorem tax appeals; to change certain provisions relating to examination of county tax
 17 digests by the state revenue commissioner and provide that certain assessments and penalties
 18 shall not apply during a specified period of time; to change certain provisions relating to the
 19 issuance of mobile home location permits; to provide for increased criminal penalties for
 20 failure to attach and display certain mobile home decals; to change certain provisions relating
 21 to mobile home tax returns and decal application and issuance; to change certain provisions
 22 relating to real estate transfer tax exemptions; to change certain provisions relating to real
 23 estate transfer tax payment as certain filing prerequisites; to provide for powers, duties, and
 24 authority of the Department of Revenue and the state revenue commissioner; to provide for
 25 related matters; to provide for an effective date; to repeal conflicting laws; and for other
 26 purposes.

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

28 **SECTION 1.**

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

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

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

45 (ii) The commissioner shall develop and make available to tax commissioners a
 46 suitable form for use by taxpayers in exercising the option to receive tax bills or
 47 subsequent delinquent notices via electronic transmission."

48 **SECTION 2.**

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

51 "(b)(1) Each levying authority and each recommending authority shall cause a report to
 52 be published in a newspaper of general circulation throughout the county and posted on
 53 such authority's website, if available:

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

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

62 (2) Such reports shall be in a prominent location in such newspaper and shall not be
 63 included with legal advertisements and such reports shall be posted in a prominent

64 location on such authority's website, if available. The size and location of the
65 advertisements shall not be grounds for contesting the validity of the levy."

66 **SECTION 3.**

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

69 "(3) In the discretion of the tax commissioner, a taxpayer shall have the option of
70 receiving notices of taxes due via electronic transmission in lieu of receiving a paper bill
71 via first-class mail. The subject line of such transmission shall show the words
72 'STATUTORY ELECTRONIC SERVICE' in capital letters and the date shown on such
73 transmission shall serve as a postmark. In any instance where such transmission proves
74 undeliverable, the tax commissioner shall mail a bill to the address of record as found in
75 the county board of tax assessors' records. ~~After notices of taxes due are mailed out, each~~
76 Each taxpayer shall be afforded 60 days from date of postmark to make full payment of
77 taxes due before the taxes shall bear interest as provided in this Code section. This
78 paragraph shall not apply in those counties in which a lesser time has been provided by
79 law."

80 **SECTION 4.**

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

83 "(a) If a tax receiver or tax commissioner fails to have his or her digest completed and
84 deposited by ~~August~~ September 1 in each year, unless excused by provisions of law or by
85 the commissioner, ~~he~~ such tax receiver or tax commissioner shall forfeit one-tenth of his
86 ~~or her~~ commissions for each week's delay. If the delay extends beyond 30 days ~~he~~ such tax
87 ~~receiver or tax commissioner~~ shall forfeit one-half of his or her commissions. If the delay
88 extends beyond the time when the Governor and commissioner fix the rate percentage, ~~he~~
89 ~~such tax receiver or tax commissioner~~ shall forfeit all ~~his~~ such tax receiver's or tax
90 ~~commissioner's~~ commissions."

91 **SECTION 5.**

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

94 "48-5-265.

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

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

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

120 (c)(1) ~~Any Each Class I county~~, at its discretion, may enter into contracts with persons
 121 to render advice or assistance to the county board of tax assessors ~~and to the county board~~
 122 ~~of equalization in the assessment and equalization of taxes and to perform such other~~
 123 ~~ministerial duties as are necessary and appropriate to carry out this part,~~ the establishment
 124 of property valuations, or the defense of such valuations. Such advice and assistance shall
 125 be in compliance with the laws of this state and the rules and regulations of the
 126 commissioner. Individuals performing services under such contracts shall complete
 127 satisfactorily such training courses as directed by the commissioner. The function of any
 128 person contracting to render such services shall be advisory or ministerial, ~~only~~ and the
 129 final decision as to the amount of assessments and the equalization of assessments shall

130 be made by the county board of tax assessors ~~and the county board of equalization and~~
 131 shall be set forth in the minutes of the county board of tax assessors.

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

138 **SECTION 6.**

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

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

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

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

157 (c) ~~Real property, When the value of which was real property is reduced and that reduction~~
 158 ~~is established by an appeal as the result of either any appeal decision rendered pursuant to~~
 159 ~~Code Section 48-5-311 or stipulated by agreement of the parties to such an appeal that this~~
 160 ~~subsection shall apply in any year, and that real property has not been returned by the~~
 161 ~~taxpayer at a different value during the next two successive years, then the valuation so~~
 162 ~~established by such decision or agreement may not be changed by the board of tax~~
 163 ~~assessors during such two years for the sole purpose of changing the valuation so~~
 164 ~~established or by such decision or agreement rendered in an appeal to the board of~~
 165 ~~equalization or superior court. In such cases, before changing such value or decision, the~~

166 board of assessors shall first conduct an investigation into factors currently affecting the
 167 fair market value. The investigation necessary shall ~~include, but not~~ be limited to; a visual
 168 on-site inspection of the property to ascertain if there have been any additions, deletions,
 169 or improvements to such property or the occurrence of other factors that might affect the
 170 current fair market value. If a review to determine if there are any errors in the description
 171 and characterization of such property in the files and records of the board of tax assessors
 172 discloses any errors, such errors shall not be the sole sufficient basis for increasing the
 173 valuation during the two-year period."

174 **SECTION 7.**

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

178 "48-5-302.

179 Each county board of tax assessors shall complete its revision and assessment of the returns
 180 of taxpayers in its respective county by July ~~±~~ 15 of each year, except that, in all counties
 181 providing for the collection and payment of ad valorem taxes in installments, such date
 182 shall be June 1 of each year. The tax receiver or tax commissioner shall then immediately
 183 forward one copy of the completed digest to the commissioner for examination and
 184 approval."

185 **SECTION 8.**

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

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

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

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

196 "(d) **Records and information availability.** Notwithstanding the provisions of Code
 197 Section 50-18-71, in the case of all public records and information of the county board of
 198 tax assessors pertaining to the appraisal and assessment of real property:

199 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 200 ten business days, copies of such public records and information, including, but not

201 limited to, a description of the methodology used by the board of tax assessors in setting
 202 the property's fair market value and testing uniformity, all documents reviewed in making
 203 the assessment, the address and parcel identification number of all real property utilized
 204 as qualified comparable properties, and all factors considered in establishing the new
 205 assessment, at a uniform copying fee not to exceed 25¢ per page; ~~and~~

206 (2) No additional charges or fees may be collected from the taxpayer for reasonable
 207 search, retrieval, or other administrative costs associated with providing such public
 208 records and information; and

209 (3)(A) The superior courts of this state shall have jurisdiction in law and in equity to
 210 entertain actions against the board of tax assessors to enforce compliance with the
 211 provisions of this subsection. Such actions may be brought by any person, firm,
 212 corporation, or other entity.

213 (B) In any action brought to enforce the provisions of this subsection in which the
 214 court determines that either party acted without substantial justification either in not
 215 complying with this subsection or in instituting the litigation, the court shall, unless it
 216 finds that special circumstances exist, assess in favor of the complaining party
 217 reasonable attorney's fees and other litigation costs reasonably incurred. Whether the
 218 position of the complaining party was substantially justified shall be determined on the
 219 basis of the record as a whole which is made in the proceeding for which fees and other
 220 expenses are sought.

221 (C) Any agency or person who provides access to information in good faith reliance
 222 on the requirements of this subsection shall not be liable in any action on account of
 223 such decision."

224 SECTION 9.

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

227 "48-5-311.

228 (a) **Establishment of boards of equalization.**

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

237 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the
 238 report of the clerk of the superior court under paragraph (3) of subsection (j) of this Code
 239 section and to remove one or more members of the board of equalization for failure to
 240 perform the duties under this Code section.

241 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 242 authority of a county makes a request to the grand jury of the county for additional
 243 alternate members of boards of equalization, the grand jury shall appoint the number of
 244 alternate members so requested to each board of equalization, such number not to exceed
 245 a maximum of 21 alternate members for each of the boards. The alternate members of
 246 the boards shall be duly qualified and authorized to serve on any of the boards of
 247 equalization of the county. ~~The grand jury of any such county~~ members of each board
 248 of equalization may designate a chairperson and two vice chairpersons of each such board
 249 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~
 250 ~~administrative authority in calling and conducting the business of the board.~~ The clerk
 251 of the superior court shall have administrative authority in all matters governing the
 252 conduct and business of the boards of equalization so as to provide oversight and
 253 supervision of such boards and scheduling of appeals. Any combination of members or
 254 alternate members of any such board of equalization of the county shall be competent to
 255 exercise the power and authority of the board. Any person designated as an alternate
 256 member of any such board of equalization of the county shall be competent to serve in
 257 such capacity as provided in this Code section upon appointment and taking of oath.

258 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
 259 this state having a population of 400,000 or more according to the United States
 260 decennial census of 1990 or any future such census, the governing authority of the
 261 county, by appropriate resolution adopted on or before November 1 of each year, may
 262 elect to have selected one additional county board of equalization for each 10,000 parcels
 263 of real property in the county or for any part of a number of parcels in the county
 264 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
 265 board of equalization of the county may decide an appeal from an assessment,
 266 notwithstanding any other provisions of this Code section. The decision shall be in
 267 writing and signed by at least two members of the board of equalization; and, except for
 268 the number of members necessary to decide an appeal, the decision shall conform to the
 269 requirements of this Code section.

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

274 specify the manner in which the members of the regional board shall be appointed by the
 275 grand jury of each of the counties and shall specify which clerk of the superior court shall
 276 have oversight over and supervision of such regional board. All hearings and appeals
 277 before a regional board shall be conducted in the county in which the property which is
 278 the subject of the hearing or appeal is located.

279 **(b) Qualifications of board of equalization members.**

280 (1) Each person who is, in the judgment of the appointing grand jury, qualified and
 281 competent to serve as a grand juror, who is the owner of real property located in the
 282 county where such person is appointed to serve, or, in the case of a regional board of
 283 equalization, is the owner of real property located in any county in the region where such
 284 person is appointed to serve, and who is at least a high school graduate shall be qualified,
 285 competent, and compellable to serve as a member or alternate member of the county
 286 board of equalization. No member of the governing authority of a county, municipality,
 287 or consolidated government; member of a county or independent board of education;
 288 member of the county board of tax assessors; employee of the county board of tax
 289 assessors; or county tax appraiser shall be competent to serve as a member or alternate
 290 member of the county board of equalization.

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

297 (B)(i) Within the first year after a member's initial appointment to the board of
 298 equalization ~~on or after January 1, 1981,~~ each member shall satisfactorily complete
 299 not less than 40 hours of instruction in appraisal and equalization processes and
 300 procedures, as prepared and required by the commissioner pursuant to Code Section
 301 48-5-13.

302 (ii) On or after January 1, 2015, following the completion of each term of office, a
 303 member shall, within the first year of appointment to the subsequent term of office,
 304 complete satisfactorily not less than 20 hours of instruction in appraisal and
 305 equalization processes and procedures, as prepared and required by the commissioner
 306 for newly appointed members.

307 (iii) No person shall be eligible to hear an appeal as a member of a board of
 308 equalization unless, prior to hearing such appeal, that person shall satisfactorily
 309 complete the 20 hours of instruction in appraisal and equalization processes and

310 procedures required under the applicable provisions of division (i) or (ii) of this
 311 subparagraph.

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

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

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

328 **(c) Appointment of board of equalization members.**

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

333 (2) The grand jury in each county at any term of court preceding November 1 of 1991
 334 shall select three persons who are otherwise qualified to serve as members of the county
 335 board of equalization and shall also select three persons who are otherwise qualified to
 336 serve as alternate members of the county board of equalization. The three individuals
 337 selected as alternates shall be designated as alternate one, alternate two, and alternate
 338 three, with the most recent appointee being alternate number three, the next most recent
 339 appointee being alternate number two, and the most senior appointee being alternate
 340 number one. One member and one alternate shall be appointed for terms of one year, one
 341 member and one alternate shall be appointed for two years, and one member and one
 342 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
 343 county shall select one member and one alternate for three-year terms.

344 (3) If a vacancy occurs on the county board of equalization, the individual designated as
 345 alternate one shall then serve as a member of the board of equalization for the unexpired
 346 term. If a vacancy occurs among the alternate members, the grand jury then in session

347 or the next grand jury shall select an individual who is otherwise qualified to serve as an
 348 alternate member of the county board of equalization for the unexpired term. The
 349 individual so selected shall become alternate member three, and the other two alternates
 350 shall be redesignated appropriately.

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

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

367 'I, _____, agree to serve as a member of the board of equalization of the
 368 County of _____ and will decide any issue put before me without favor or
 369 affection to any party and without prejudice for or against any party. I will follow and
 370 apply the laws of this state. I also agree not to discuss any case or any issue with any
 371 person other than members of the board of equalization except at any appeal hearing.
 372 I shall faithfully and impartially discharge my duties in accordance with the
 373 Constitution and laws of this state, to the best of my skill and knowledge. So help me
 374 God.

375 _____
 376 Signature of member or alternate member'

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

381 **(d) Duties and powers of board of equalization members.**

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

384 (2) If, in the course of determining an appeal, the county board of equalization finds
 385 reason to believe that the property involved in an appeal or the class of property in which
 386 is included the property involved in an appeal is not uniformly assessed with other
 387 property included in the digest, the board shall request the respective parties to the appeal
 388 to present relevant information with respect to that question. If the board determines that
 389 uniformity is not present, the board may order the county board of tax assessors to take
 390 such action as is necessary to obtain uniformity, except that, when a question of
 391 county-wide uniformity is considered by the board, the board may recommend a partial
 392 or total county-wide revaluation only upon a determination by a majority of all the
 393 members of the board that the clear and convincing weight of the evidence requires such
 394 action. The board of equalization may act pursuant to this paragraph whether or not the
 395 appellant has raised the issue of uniformity.

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

401 (4)(A) The clerk of the superior court shall have oversight over and supervision of all
 402 boards of equalization of the county and hearing officers. This oversight and
 403 supervision shall include, but not be limited to, requiring appointment of members of
 404 county boards of equalization by the grand jury; giving the notice of the appointment
 405 of members and alternates of the county board of equalization by the county grand jury
 406 as required by Code Section 15-12-81; collecting the names of possible appointees;
 407 collecting information from possible appointees as to their qualifications; presenting the
 408 names of the possible appointees to the county grand jury; processing the appointments
 409 as required by paragraph (4) of subsection (c) of this Code section, including
 410 administering the oath of office to the newly appointed members and alternates of the
 411 county board of equalization as required by paragraph (5) of such subsection;
 412 instructing the newly appointed members and alternates as to the training they must
 413 receive and the operations of the county board of equalization; presenting to the grand
 414 jury of the county the names of possible appointees to fill vacancies as provided in
 415 paragraph (3) of such subsection; maintaining a roster of board members and alternates,
 416 maintaining a record showing that the board members and alternates completed
 417 training, keeping attendance records of board members and alternates for the purpose
 418 of payment for service, and maintaining the uniform application forms and keeping a
 419 record of the appointment dates of board members and alternates and their terms in
 420 office; and informing the county board of equalization that it must establish by

421 regulation procedures for conducting appeals before the board as required by paragraph
 422 (3) of this subsection ~~(d) of this Code section~~. Oversight and supervision shall also
 423 include the scheduling of board hearings, assistance in scheduling hearings before
 424 hearing officers, and giving notice of the date, time, and place of hearings to the
 425 taxpayers and the county board of tax assessors and giving notice of the decisions of
 426 the county board of equalization or hearing officer to the taxpayer and county board of
 427 tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

434 (D) The clerk of superior court shall maintain any county records of all notices to the
 435 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,
 436 and from the hearings before the board of equalization and before hearing officers ~~until~~
 437 for 12 months after the deadline to file any appeal to the superior court expires. If an
 438 appeal is not filed to the superior court, the clerk of superior court is authorized to
 439 properly destroy any records from the hearings before the county board of equalization
 440 or hearing officers but shall maintain records of all notices to the taxpayer and the
 441 taxpayer's attorney and certified receipts of returned or unclaimed mail for 12 months.
 442 If an appeal to the superior court is filed, the clerk of superior court shall file such
 443 appeal and records in the civil action that is considered open by the clerk of superior
 444 court for such appeal, and such records shall become part of the record on appeal in
 445 accordance with paragraph (2) of subsection (g) of this Code section.

446 (e) **Appeal.**

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

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

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

454 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 455 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 456 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under

457 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
458 the same taxpayer, pursuant to subsection (e.1) of this Code section.

459 (A.1) The commissioner shall establish by rule and regulation a uniform appeal form
460 that the taxpayer may use.

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

469 (C) Appeals to the county board of equalization shall be conducted in the manner
470 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
471 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
472 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
473 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
474 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
475 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
476 exercise a one-time option of changing the date and time of the taxpayer's scheduled
477 hearing to a day and time acceptable to the taxpayer and the county board of tax
478 assessors. The clerk of the superior court shall grant additional extensions to the
479 taxpayer or the county board of tax assessors for good cause shown, or by agreement
480 of the parties.

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

486 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors
487 has adopted a written policy consenting to electronic service, or by mailing to or filing
488 with the county board of tax assessors a notice of appeal within 45 days from the date
489 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an
490 assessment of real property received by a county board of tax assessors stating the
491 location of the real property and the identification number, if any, contained in the tax
492 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
493 paragraph (1) of this subsection. A written objection to an assessment of personal

494 property received by a county board of tax assessors giving the account number, if any,
 495 contained in the tax notice and stating that the objection is to an assessment of personal
 496 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
 497 paragraph (1) of this subsection. The county board of tax assessors shall review the
 498 valuation or denial in question, and, if any changes or corrections are made in the
 499 valuation or decision in question, the board shall send a notice of the changes or
 500 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
 501 explain the taxpayer's right to appeal to the county board of equalization as provided
 502 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
 503 corrections made by the county board of tax assessors.

504 (B) If no changes or corrections are made in the valuation or decision, the county board
 505 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
 506 agent or representative of the taxpayer who the taxpayer has requested that such notice
 507 be sent, and to the county board of equalization which notice shall also constitute the
 508 taxpayer's appeal to the county board of equalization without the necessity of the
 509 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
 510 to the county board of equalization. The county board of tax assessors shall also send
 511 or deliver all necessary papers to the county board of equalization. If, however, the
 512 taxpayer and the county board of tax assessors execute a signed agreement as to
 513 valuation, the appeal shall terminate as of the date of such signed agreement.

514 (C) If changes or corrections are made by the county board of tax assessors, the board
 515 shall notify the taxpayer in writing of such changes. The commissioner shall develop
 516 and make available to county boards of tax assessors a suitable form which shall be
 517 used in such notification to the taxpayer. The notice shall be sent by regular mail
 518 properly addressed to the address or addresses the taxpayer provided to the county
 519 board of tax assessors and to any authorized agent or representative of the taxpayer who
 520 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
 521 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
 522 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue
 523 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if
 524 the county board of tax assessors has adopted a written policy consenting to electronic
 525 service, or by mailing to or filing with the county board of tax assessors a written notice
 526 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the
 527 notice of appeal and all necessary papers to the county board of equalization.

528 (D) The written notice to the taxpayer required by this paragraph shall contain a
 529 statement of the grounds for rejection of any position the taxpayer has asserted with

530 regard to the valuation of the property. No addition to or amendment of such grounds
531 as to such position shall be permitted before the county board of equalization.

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

539 (B) In any county in which the number of appeals exceeds a number equal to or greater
540 than 3 percent of the total number of parcels in the county or the sum of the current
541 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
542 gross tax digest of the county, the county board of tax assessors shall be granted an
543 additional 180 day period to make its determination and notify the taxpayer. Such
544 additional period shall commence immediately following the last day of the 180 days
545 provided for under subparagraph (A) of this paragraph. If the county board of tax
546 assessors fails to make its determination and notify the taxpayer or the taxpayer's
547 attorney not later than the last day of such additional 180 day period, the most recent
548 property tax valuation asserted by the taxpayer on the property tax return or on appeal
549 shall prevail and shall be deemed the value established on such appeal unless a time
550 extension is granted under subparagraph (C) of this paragraph. If no such assertion of
551 value was submitted by the taxpayer, the appeal shall be forwarded to the county board
552 of equalization.

553 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
554 proven to the commissioner prior to the expiration of the additional 180 day period
555 provided for under subparagraph (B) of this paragraph, the commissioner shall be
556 authorized to provide for a time extension beyond the end of such additional 180 day
557 period. The duration of any such time extension shall be specified in writing by the
558 commissioner and shall also be posted on the website of the county board of tax
559 assessors if such a website is available. If the county board of tax assessors fails to
560 make its determination and notify the taxpayer and the taxpayer's attorney not later than
561 the last day of such time extension, the most recent property tax valuation asserted by
562 the taxpayer on the property tax return or on appeal shall prevail and shall be deemed
563 the value established on such appeal. If no such assertion of value was submitted by
564 the taxpayer, the appeal shall be forwarded to the county board of equalization. In
565 addition, the commissioner shall be authorized to require additional training or require

566 such other remediation as the commissioner may deem appropriate for failure to meet
 567 the deadline imposed by the commissioner under this subparagraph.

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

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

575 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 576 equalization shall set a date for a hearing on the questions presented and shall so notify
 577 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 578 by first-class mail to the taxpayer and to any authorized agent or representative of the
 579 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be
 580 transmitted by e-mail to the county board of tax assessors if such board has adopted a
 581 written policy consenting to electronic service, and, if it has not, then such notice shall
 582 be sent to such board by first-class mail or intergovernmental mail. Such written notice
 583 shall advise each party that they may request a list of witnesses, documents, or other
 584 written evidence to be presented at the hearing by the other party, which shall be
 585 provided to the requesting party not less than seven days prior to the time of the
 586 hearing. Any failure to comply with this requirement shall be grounds for an automatic
 587 continuance or for exclusion of such witness, documents, or other written evidence. A
 588 taxpayer may appear before the board of equalization concerning any appeal in person,
 589 by his or her authorized agent or representative, or both. The taxpayer shall specify in
 590 writing to the board of equalization the name of any such agent or representative prior
 591 to any appearance by the agent or representative before the board.

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

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

603 (D)(i) The board of equalization shall ~~render~~ announce its decision on each appeal
 604 at the conclusion of the hearing ~~under~~ held in accordance with subparagraph (B) of
 605 this paragraph before proceeding with another hearing. The decision of the county
 606 board of equalization shall be in writing, shall be signed by each member of the
 607 board, shall specifically decide each question presented by the appeal, shall specify
 608 the reason or reasons for each such decision as to the specific issues of taxability,
 609 uniformity of assessment, value, or denial of homestead exemptions depending upon
 610 the specific issue or issues raised by the taxpayer in the course of such taxpayer's
 611 appeal, shall state that with respect to the appeal no member of the board is
 612 disqualified from acting by virtue of subsection (j) of this Code section, and shall
 613 certify the date on which notice of the decision is given to the parties. Notice of the
 614 decision shall be delivered by hand to each party, with written receipt, or given to
 615 each party by sending a copy of the decision by registered or certified mail or
 616 statutory overnight delivery to the appellant and by filing the original copy of the
 617 decision with the county board of tax assessors. Each of the three members of the
 618 county board of equalization must be present and must participate in the deliberations
 619 on any appeal. A majority vote shall be required in any matter. All three members
 620 of the board ~~must~~ shall sign the decision indicating their vote.

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

627 (iii)(I) If the county's tax bills are issued before ~~the county board of equalization~~
 628 ~~has rendered decision on property which is on appeal~~ an appeal has been finally
 629 determined, the county board of tax assessors shall specify to the county tax
 630 commissioner the lesser of the valuation in the ~~year preceding the year in which the~~
 631 ~~appeal was filed~~ last year for which taxes were finally determined to be due on the
 632 property or 85 percent of the current year's value, unless the property in issue is
 633 homestead property and has been issued a building permit and structural
 634 improvements have occurred, or structural improvements have been made without
 635 a building permit, in which case, it shall specify 85 percent of the current year's
 636 valuation as set by the county board of assessors. Depending on the circumstances
 637 of the property, this amount shall be the basis for a temporary tax bill to be issued;
 638 provided, however, that ~~the~~ a nonhomestead owner of a single property valued at
 639 \$2 million or more may elect to pay the temporary tax bill which specifies 85

640 percent of the current year's valuation; or, such owner may elect to pay the amount
 641 of the difference between the 85 percent tax bill based on the current year's
 642 valuation and the tax bill based on the valuation from the last year for which taxes
 643 were finally determined to be due on the property in conjunction with the amount
 644 of the tax bill based on valuation from the last year for which taxes were finally
 645 determined to be due on the property, to the tax commissioner's office. Only the
 646 amount which represents the difference between the tax bill based on the current
 647 year's valuation and the tax bill based on the valuation from the last year for which
 648 taxes were finally determined to be due will be held in an escrow account by the tax
 649 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
 650 released by the tax commissioner's office to the prevailing party. The taxpayer may
 651 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
 652 valuation if no substantial property improvement has occurred. The county tax
 653 commissioner shall have the authority to adjust such tax bill to reflect the 100
 654 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 655 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 656 the appeal process. Such notice shall also indicate that upon resolution of the
 657 appeal, there may be additional taxes due or a refund issued.

658 (II) For the purposes of this Code section, any final value that causes a ~~deduction~~
 659 ~~reduction~~ in taxes and creates a refund that is owed to the taxpayer shall be paid by
 660 the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with
 661 interest, as provided in subsection (m) of this Code section. ~~within 60 days from the~~
 662 ~~date of the final determination of value. Such refund shall include interest on the~~
 663 ~~amount of the deduction at the same rate specified in Code Section 48-2-35 which~~
 664 ~~shall accrue from November 15 of the taxable year in question or the date the final~~
 665 ~~installment was due or was paid, whichever is later, through to the date paid or 60~~
 666 ~~days from the date of the final determination, whichever is earlier. In no event shall~~
 667 ~~the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for~~
 668 ~~nonhomestead property. Any refund paid after the sixtieth day shall accrue interest~~
 669 ~~from the sixty-first day until paid with interest at the same rate specified in Code~~
 670 ~~Section 48-2-35. The interest accrued after the sixtieth day and forward shall not~~
 671 ~~be subject to the limits imposed by this subsection. The tax commissioner shall pay~~
 672 ~~the tax refund and any interest for the refund from current collections in the same~~
 673 ~~proportion for each of the levying authorities for whom the taxes were collected.~~

674 (III) For the purposes of this Code section, any final value that causes an increase
 675 in taxes and creates an additional billing shall be paid to the tax commissioner as
 676 any other tax due along with interest, as provided in subsection (m) of this Code

677 ~~section. as specified in Code Section 48-2-35. The tax commissioner shall adjust~~
 678 ~~the tax bill, including interest, within 15 days from the date of the final~~
 679 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~
 680 ~~accrue from November 15 of the taxable year in question or the final installment of~~
 681 ~~the tax was due through to the date the bill was adjusted and mailed or 15 days from~~
 682 ~~the date of the final determination, whichever is earlier. The interest computed on~~
 683 ~~the additional billing shall in no event exceed \$150.00 for homestead property or~~
 684 ~~\$5,000.00 for nonhomestead property. After the tax bill notice has been mailed out,~~
 685 ~~the taxpayer shall be afforded 60 days from the date of the postmark to make full~~
 686 ~~payment of the adjusted bill and interest. Once the 60 day payment period has~~
 687 ~~expired, the bill shall be considered past due, and interest shall accrue as specified~~
 688 ~~in Code Section 48-2-40 without limit until the bill is paid in full. Once past due,~~
 689 ~~all other fees, penalties, late charges, and collection notices shall apply as prescribed~~
 690 ~~in this chapter for the collection of delinquent taxes.~~

691 (7) The clerk of the superior court shall furnish the county board of equalization
 692 necessary facilities and ~~secretarial and clerical~~ administrative help. The clerk of the
 693 superior court shall see that the records and information of the county board of tax
 694 assessors are transmitted to the county board of equalization. The county board of
 695 equalization ~~must~~ shall consider in the performance of its duties the information furnished
 696 by the county board of tax assessors and the taxpayer.

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

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

709 (10) Within ten days of a final determination of value under this Code section with no
 710 further option to appeal, the county board of tax assessors shall forward that final
 711 determination of value to the tax commissioner.

712 (e.1)(1) For any dispute involving the value or uniformity of a parcel of nonhomestead
 713 real property with a fair market value in excess of ~~\$1 million~~ \$750,000.00 as shown on

714 the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
 715 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
 716 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
 717 such qualified nonhomestead real property, at the option of the taxpayer, such contiguous
 718 property may be consolidated with the qualified property for purposes of the hearing
 719 under this subsection.

720 (2) Individuals desiring to serve as hearing officers and who are either state certified
 721 general real property appraisers or state certified residential real property appraisers as
 722 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 723 Board shall complete and submit an application, a list of counties the hearing officer is
 724 willing to serve, disqualification questionnaire, and resume and be approved by the
 725 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve
 726 as a hearing officer. Such board shall annually publish a list of qualified and approved
 727 hearing officers for Georgia.

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

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

738 (5) The county board of tax assessors may for no more than 90 days review the
 739 taxpayer's written appeal, and if either changes or corrections are made by the county
 740 board of tax assessors, or if no changes are made, the board shall notify the taxpayer in
 741 writing of ~~such changes~~ the board's decision. If within 30 days of the mailing of such
 742 notice the taxpayer notifies the county board of tax assessors in writing that ~~such changes~~
 743 ~~or corrections are~~ the board's decision is not acceptable, the county board of tax assessors
 744 shall, within 30 days of the date of mailing of such taxpayer's notification, ~~send or deliver~~
 745 certify the notice of appeal and send or deliver all necessary papers to the clerk of the
 746 superior court and mail a copy to the taxpayer.

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

751 superior court shall notify the taxpayer and the taxpayer's attorney of the name of the
 752 hearing officer and transmit a copy of the hearing officer's disqualification
 753 questionnaire and resume provided for under paragraph (2) of this subsection. The
 754 hearing officer, in conjunction with all parties to the appeal, shall set a time and place
 755 to hear evidence and testimony from both parties. The hearing shall take place in the
 756 county where the property is located, or such other place as mutually agreed to by the
 757 parties and the hearing officer. The hearing officer shall provide electronic or written
 758 notice to the parties personally or by registered or certified mail or statutory overnight
 759 delivery not less than ten days before the hearing. Such written notice shall advise each
 760 party that documents or other written evidence to be presented at the hearing by a party
 761 must be provided to the other party not less than seven days prior to the time of the
 762 hearing and that any failure to comply with this requirement shall be grounds for an
 763 automatic continuance or for exclusion of such documents or other written evidence.
 764 (B) If the clerk of the superior court, after a diligent search, cannot find a qualified
 765 hearing officer who is willing to serve, the clerk of the superior court shall transfer the
 766 certification of the appeal to the county or regional board of equalization and notify the
 767 taxpayer and the taxpayer's attorney and the county board of tax assessors of the
 768 transmittal of such appeal.

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

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

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

787 (10) Each hearing officer shall be compensated by the county for time expended in
 788 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 789 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 790 determined by the county governing authority or as may be agreed upon by the parties
 791 with the consent of the county governing authority. Compensation pursuant to this
 792 paragraph shall be paid from the county treasury upon certification by the hearing officer
 793 of the hours expended in hearing of appeals. The attendance at any training required by
 794 the commissioner shall be part of the qualifications of the hearing officer, and any
 795 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~
 796 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~
 797 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~
 798 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~
 799 ~~regional board of equalization.~~

800 (11) The commissioner shall promulgate rules and regulations for the proper
 801 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 802 qualifications; training, including an eight-hour course on Georgia property law, Georgia
 803 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,
 804 and weight of evidence; disqualification questionnaire; selection; removal; an annual
 805 continuing education requirement of at least four hours of instruction in recent legislation,
 806 current case law, and updates on appraisal and equalization procedures, as prepared and
 807 required by the commissioner; and any other matters necessary to the proper
 808 administration of this subsection. The failure of any hearing officer to fulfill the
 809 requirements of this paragraph shall render that person ineligible to serve. Such rules and
 810 regulations shall also include a uniform appeal form which shall require the initial
 811 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall
 812 be subject to later revision by the taxpayer based upon written evidence. The
 813 commissioner shall seek input from all interested parties prior to such promulgation.

814 (f) **Arbitration.**

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

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

821 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 822 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 823 county board of tax assessors has adopted a written policy consenting to electronic

824 service, or by filing a written notice of arbitration appeal with the county board of tax
 825 assessors. The notice of arbitration appeal shall specifically state the grounds for
 826 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 827 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 828 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 829 acknowledgment of receipt of the appeal; a notice that the taxpayer ~~must~~ shall, within
 830 45 days of the ~~filing of the notice~~ date of transmittal of the acknowledgment of receipt
 831 of the appeal, provide to the board of assessors for consideration a copy of a certified
 832 appraisal; and a confirmation of the amount of the filing fees, if any, required under
 833 Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the
 834 acknowledgment of receipt of the appeal, the taxpayer shall pay to the clerk of the
 835 superior court the fees, if any, if the county board of tax assessors rejects the appraisal.
 836 Failure of the taxpayer to provide such certified appraisal and filing fees within such
 837 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects
 838 to have the appeal immediately forwarded to the board of equalization. Prior to
 839 appointment of the arbitrator and within 45 days of ~~filing the notice of the~~ the
 840 acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the
 841 certified appraisal as specified in this paragraph to the board of assessors for
 842 consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board
 843 of assessors shall either accept the taxpayer's appraisal, in which case that value shall
 844 become final, or the county board of tax assessors shall reject the taxpayer's appraisal
 845 by sending within ten days of the date of such rejection a written notification by
 846 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in
 847 which case the county board of tax assessors shall certify within 45 days the appeal to
 848 the clerk of the superior court of the county in which the property is located along with
 849 any other papers specified by the person seeking arbitration under this subsection,
 850 including, but not limited to, the staff information from the file used by the county
 851 board of tax assessors. In the event the taxpayer is not notified of a rejection of the
 852 taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall
 853 become final. In the event that the county board of tax assessors neither accepts nor
 854 rejects the value set out in the certified appraisal within ~~such 45 day period~~ 45 days
 855 after the receipt of the certified appraisal, then the certified appraisal shall become the
 856 final value, and the filing fees shall be returned to the taxpayer. In any case where a
 857 taxpayer properly filed for the 2009 tax year a notice of binding arbitration appeal and
 858 provided the required certified appraisal in accordance with this paragraph and the
 859 board of assessors neither accepted nor rejected the value set out in such certified
 860 appraisal within the 30 day period formerly specified under this subparagraph, then for

861 purposes of the 2009 tax year, the value set forth in the taxpayer's certified appraisal
 862 shall be deemed the final value. All papers and information certified to the clerk shall
 863 become a part of the record on arbitration. At the time of certification of the appeal, the
 864 county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of
 865 record, if any, or employee with a copy of the certification along with any other papers
 866 specified by the person seeking arbitration along with the civil action file number
 867 assigned to the appeal. Within 15 days of filing the certification to the clerk of the
 868 superior court, the presiding or chief judge of the superior court of the circuit in which
 869 the property is located shall issue an order authorizing the arbitration.

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

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

875 (i) The county board of tax assessors shall, at the time the appeal is certified to the
 876 clerk of the superior court under subparagraph (A) of this paragraph, provide to the
 877 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
 878 within 60 days after the date of sending the rejection of the taxpayer's certified
 879 appraisal. Following the notification of the taxpayer of the date and time of the
 880 meeting, the taxpayer shall be authorized to exercise a one-time option of changing
 881 the date and time of the meeting to a date and time acceptable to the taxpayer and the
 882 county board of tax assessors. If the parties agree, the matter shall be submitted to a
 883 single arbitrator chosen by the parties. If ~~Only if~~ the parties cannot agree on the
 884 single arbitrator, the arbitrator shall be chosen by the presiding or chief judge of the
 885 superior court of the circuit in which the property is located within 30 days after the
 886 filing of a petition by either party;

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

892 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
 893 place to hear evidence and testimony from both parties. The arbitrator shall provide
 894 written notice to the parties personally or by registered or certified mail or statutory
 895 overnight delivery not less than ten days before the hearing. Such written notice shall
 896 advise each party that documents or other written evidence to be presented at the
 897 hearing by a party must be provided to the other party not less than seven days prior

898 to the time of the hearing and that any failure to comply with this requirement, unless
 899 waived by mutual written agreement of such parties, shall be grounds for a
 900 continuance or for exclusion of such documents or other written evidence. The
 901 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
 902 Following notification of the taxpayer of the date and time of the hearing, the
 903 taxpayer shall be authorized to exercise a one-time option of changing the date and
 904 time of the hearing to a date and time acceptable to the taxpayer and the county board
 905 of tax assessors. The presiding or chief judge of the superior court of the circuit in
 906 which the property is located may direct the arbitrator to proceed promptly with the
 907 hearing and the determination of the appeal upon application of any party. The
 908 hearing shall occur in the county in which the property is located or such other place
 909 as may be agreed upon in writing by the parties;

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

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

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

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

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

925 (ix) Upon consideration of the ~~single~~ final value submitted by the board of assessors
 926 and the ~~single~~ final value submitted by the taxpayer, and evidence supporting the
 927 values submitted by the board of assessors and the taxpayer, the arbitrator shall
 928 determine which value is the value for the property under appeal;

929 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county
 930 shall be responsible for the clerk of the superior court's fees, if any, and the fees and
 931 costs of such arbitrator. If the board of tax assessors' value is determined by the
 932 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior
 933 court's fees, if any, and the fees and costs of such arbitrator; and

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

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

939 (5)(A) If the county's tax bills are issued before an arbitrator has rendered its decision
940 on property which is on appeal, the county board of tax assessors shall specify to the
941 county tax commissioner the lesser of the valuation in the year preceding the year in
942 which the appeal was filed or 85 percent of the current year's value, unless the property
943 in issue has been issued a building permit and structural improvements have occurred,
944 or structural improvements have been made without a building permit, in which case,
945 it shall specify 85 percent of the current year's valuation as set by the county board of
946 assessors. Depending on the circumstances of the property, this amount shall be the
947 basis for a temporary tax bill to be issued; provided, however, that the taxpayer may
948 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
949 valuation if no structural improvement has occurred. The county tax commissioner shall
950 have the authority to adjust such tax bill to reflect the 100 percent value as requested
951 by the taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the
952 bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall
953 also indicate that upon resolution of the appeal, there may be additional taxes due or a
954 refund issued. If the county's tax bills are issued before an arbitrator has rendered its
955 decision on property which is on appeal, the county board of tax assessors shall specify
956 to the county tax commissioner the higher of the taxpayer's return valuation or 85
957 percent of the current year's valuation as set by the county board of tax assessors. This
958 amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be
959 accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the
960 outcome of the appeal process. Such notice shall also indicate that upon resolution of
961 the appeal, there may be additional taxes due or a refund issued.

962 (B) For the purposes of this Code section, any final value that causes a reduction in
963 taxes and creates a refund that is owed to the taxpayer shall be paid by the tax
964 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as
965 provided in subsection (m) of this Code section.

966 (C) For the purposes of this Code section, any final value that causes an increase in
967 taxes and creates an additional billing shall be paid to the tax commissioner as any other
968 tax due along with interest, as provided in subsection (m) of this Code section.

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

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

982 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 983 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 984 consenting to electronic service, or by mailing to or filing with the county board of tax
 985 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 986 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 987 shall contain the name and the last known address of the taxpayer. The notice of appeal
 988 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 989 30 days from the date on which the decision of the county board of equalization or
 990 hearing officer is ~~mailed~~ delivered pursuant to subparagraph (e)(6)(D) or paragraph (6)
 991 of subsection (e.1) of this Code section. Within 45 days of receipt of a taxpayer's notice
 992 of appeal, the county board of tax assessors shall send to the taxpayer notice that a
 993 settlement conference, in which the county board of assessors and the taxpayer shall
 994 confer in good faith, will be held at a specified date and time which shall be no later than
 995 30 days from the notice of the settlement conference, and notice of the amount of the
 996 filing fee, if any, required by the clerk of the superior court. The taxpayer may exercise
 997 a one-time option to reschedule the settlement conference to a different date and time
 998 acceptable to the taxpayer, but in no event later than 30 days from the date of the notice.
 999 If at the end of the 45 day review period the county board of tax assessors elects not to
 1000 hold a settlement conference, then the appeal shall terminate and the taxpayer's stated
 1001 value shall be entered in the records of the board of tax assessors as the fair market value
 1002 for the year under appeal. If the appellant chooses not to participate in the settlement
 1003 conference, he or she may not seek and shall not be awarded fees and costs at such time
 1004 when the appeal is settled in superior court. If at the conclusion of the settlement
 1005 conference the parties cannot agree on a fair market value, then written notice shall be

1006 provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of
 1007 the superior court within ten days of the date of the conference, with a copy of the check
 1008 delivered to the county board of tax assessors. Upon receipt of proof of payment to the
 1009 clerk of the superior court, the The county board of tax assessors shall certify to the clerk
 1010 of the superior court the notice of appeal and any other papers specified by the person
 1011 appealing including, but not limited to, the staff information from the file used by the
 1012 county board of tax assessors, the county board of equalization, or the hearing officer.
 1013 All papers and information certified to the clerk shall become a part of the record on
 1014 appeal to the superior court. At the time of certification of the appeal, the county board
 1015 of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a
 1016 copy of the notice of appeal and with the civil action file number assigned to the appeal.
 1017 Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5.
 1018 No discovery, motions, or other pleadings may be filed by the county board of tax
 1019 assessors in the appeal until such service has been made.

1020 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
 1021 the burden of proving its opinions of value and the validity of its proposed assessment by
 1022 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
 1023 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
 1024 value asserted by the taxpayer is unreasonable and authorize the determination of the
 1025 final value of the property.

1026 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
 1027 calendar, at the taxpayer's election, following the filing of the appeal unless continued
 1028 by the court ~~upon a showing of good cause~~. If only questions of law are presented in
 1029 the appeal, the appeal shall be heard as soon as practicable before the court sitting
 1030 without a jury. Each hearing before the court sitting without a jury at the taxpayer's
 1031 election shall be held within 30 days following the date on which the appeal is filed
 1032 with the clerk of the superior court. ~~The time of any hearing shall be set in consultation~~
 1033 ~~with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00~~
 1034 ~~A.M. and 7:00 P.M. on a business day.~~

1035 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1036 of equalization or the hearing officer, as applicable, in compiling the tax digest for the
 1037 county.

1038 (ii)(I) If the final determination of value on appeal is less than the valuation set by
 1039 the county board of equalization or hearing officer, as applicable, the taxpayer shall
 1040 receive a deduction in such ~~thus used, the tax commissioner shall be authorized to~~
 1041 adjust the taxpayer's taxes tax bill to reflect the final value for the year in question.
 1042 ~~Such deduction shall be refunded to the taxpayer and shall include interest on the~~

1043 ~~amount of such deduction at the same rate as specified in Code Section 48-2-35~~
 1044 ~~which shall accrue from November 15 of the taxable year in question or the date the~~
 1045 ~~final installment of the tax was due or was paid, whichever is later. In no event~~
 1046 ~~shall the amount of such interest exceed \$150.00.~~

1047 (II) If the final determination of value on appeal causes a reduction in taxes and
 1048 creates a refund that is owed to the taxpayer, it shall be paid by the tax
 1049 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
 1050 as provided in subsection (m) of this Code section.

1051 ~~(ii)~~(III) If the final determination of value on appeal is 80 percent or less of the
 1052 valuation set by the county board of ~~equalization or hearing officer~~ tax assessors as
 1053 to commercial property, or 85 percent or less of the valuation set by the county
 1054 board of tax assessors as to other property, the taxpayer, in addition to the interest
 1055 provided for by this paragraph, shall recover costs of litigation and reasonable
 1056 attorney's fees incurred in the action. Any appeal of an award of attorney's fees by
 1057 the county shall be specifically approved by the governing authority of the county.

1058 (iii) If the final determination of value on appeal is greater than the valuation set by
 1059 the county board of equalization or hearing officer, as applicable, ~~the taxpayer shall~~
 1060 ~~be liable for the increase in taxes for the year in question due to the increased~~
 1061 ~~valuation fixed on appeal with interest at the same rate as specified in Code Section~~
 1062 ~~48-2-35. Such interest shall accrue from November 15 of the taxable year in question~~
 1063 ~~or the date the final installment of tax was due to the date the additional taxes are~~
 1064 ~~remitted, but in no event shall the amount of such interest exceed \$150.00 and causes~~
 1065 an increase in taxes and creates an additional billing, it shall be paid to the tax
 1066 commissioner as any other tax due along with interest, as provided in subsection (m)
 1067 of this Code section.

1068 (h) **Recording of interviews.**

1069 In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 1070 taxpayer shall be entitled to make recordings of any interview with any officer or employee
 1071 of the taxing authority relating to the valuation of the taxpayer's property subject to such
 1072 assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with
 1073 equipment provided by the taxpayer, and no such officer or employee may refuse to
 1074 participate in an interview relating to such valuation for reason of the taxpayer's choice to
 1075 record such interview.

1076 (i) **Alternate members of boards of equalization.**

1077 Alternate members of the county board of equalization in the order in which selected shall
 1078 serve:

1079 (1) As members of the county board of equalization in the event there is a permanent
 1080 vacancy on the board created by the death, ineligibility, removal from the county, or
 1081 incapacitating illness of a member or by any other circumstances. An alternate member
 1082 who fills a permanent vacancy shall be considered a member of the board for the
 1083 remainder of the unexpired term;

1084 (2) In any appeal with respect to which a member of the board is disqualified and shall
 1085 be considered a member of the board; or

1086 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member
 1087 and shall be considered a member of the board.

1088 (j) **Disqualification.**

1089 (1) No member of the county board of equalization and no hearing officer shall serve
 1090 with respect to any appeal concerning which he or she would be subject to a challenge
 1091 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1092 same subject matter.

1093 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1094 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1095 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1096 relating to the disqualification of members of the county board of equalization or hearing
 1097 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1098 negative response. The members of the county board of equalization or hearing officer
 1099 shall, in writing under oath within two days of their receipt of the appeal, answer the
 1100 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1101 this Code section. Answers of the county board of equalization or hearing officers shall
 1102 be part of the decision of the board or hearing officer and shall be served on each party
 1103 by first-class mail. Determination of disqualification shall be made by the judge of the
 1104 superior court upon the request of any party when the request is made within two days
 1105 of the response of the board or hearing officer to the questions. The time prescribed
 1106 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1107 determination by the judge of the superior court.

1108 (3) It shall be the duty of the clerk of the superior court to make a thorough and complete
 1109 investigation of any complaint filed with respect to the actions of any member of a county
 1110 board of equalization regarding technical competency, compliance with state law and
 1111 regulations based upon advice from the county attorney, or rude or unprofessional
 1112 conduct or behavior towards any member of the public. The clerk of the superior court
 1113 shall issue a written report of investigation findings, which shall include such evaluations,
 1114 judgments, and recommendations as the clerk of the superior court deems appropriate,
 1115 and shall forward such report to the grand jury. The findings of the report may be

1116 grounds for removal of a member of the board of equalization by the grand jury for
 1117 failure to perform the duties required under this Code section.

1118 (k) **Compensation of board of equalization members.**

1119 Each member of the county board of equalization shall be compensated by the county per
 1120 diem for time expended in considering appeals. The compensation shall be paid at a rate
 1121 of not less than \$25.00 per day and shall be determined by the county governing authority.
 1122 The attendance at required approved appraisal courses shall be part of the official duties
 1123 of a member of the board, and he or she shall be paid for each day in attendance at such
 1124 courses and shall be allowed reasonable expenses necessarily incurred in connection with
 1125 such courses. Compensation pursuant to this subsection shall be paid from the county
 1126 treasury upon certification by the member of the days expended in consideration of
 1127 appeals.

1128 (l) **Military service.** In the event of the absence of an individual from such individual's
 1129 residence because of duty in the armed forces, the filing requirements set forth in paragraph
 1130 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this
 1131 period, any member of the immediate family of the individual, or a friend of the individual,
 1132 may notify the tax receiver or the tax commissioner of the individual's absence due to
 1133 military service and submit written notice of representation for the limited purpose of the
 1134 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate
 1135 the appeal.

1136 (m) **Refunds Interest.**

1137 ~~In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer~~
 1138 ~~within 60 days of the last date upon which an appeal may be filed, or the date the final~~
 1139 ~~determination of value is established on appeal, whichever is later. Any refund paid after~~
 1140 ~~the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the~~
 1141 ~~same rate as specified in Code Section 48-2-35.~~

1142 (1) For the purposes of this Code section, any final value that causes a reduction in taxes
 1143 and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner
 1144 to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of
 1145 the final determination of value. Such refund shall include interest on the amount of the
 1146 deduction at the same rate specified in Code Section 48-2-35 which shall accrue from
 1147 November 15 of the taxable year in question or the date the final installment was due or
 1148 was paid, whichever is later, through the date on which the refund is paid or 60 days from
 1149 the date of the final determination, whichever is earlier. In no event shall the amount of
 1150 such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead
 1151 property. Any refund paid after the sixtieth day shall accrue interest from the sixty-first
 1152 day until paid with interest at the same rate specified in Code Section 48-2-35. The

1153 interest accrued after the sixtieth day and forward shall not be subject to the limits
 1154 imposed by this subsection. The tax commissioner shall pay the tax refund and any
 1155 interest for the refund from current collections in the same proportion for each of the
 1156 levying authorities for whom the taxes were collected.

1157 (2) For the purposes of this Code section, any final value that causes an increase in taxes
 1158 and creates an additional billing shall be paid to the tax commissioner as any other tax
 1159 due along with interest, as specified in Code Section 48-2-35. The tax commissioner
 1160 shall adjust the tax bill, including interest, within 15 days from the date of the final
 1161 determination of value and mail the adjusted bill to the taxpayer. Such interest shall
 1162 accrue from November 15 of the taxable year in question or the final installment of the
 1163 tax was due through the date on which the bill was adjusted and mailed or 15 days from
 1164 the date of the final determination, whichever is earlier. The interest computed on the
 1165 additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00
 1166 for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer
 1167 shall be afforded 60 days from the date of the postmark to make full payment of the
 1168 adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be
 1169 considered past due and interest shall accrue as specified in Code Section 48-2-40
 1170 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late
 1171 and collection notices shall apply as prescribed in this chapter for the collection of
 1172 delinquent taxes.

1173 (n) **Service of notice.**

1174 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this
 1175 Code section shall be deemed filed as of the date of the United States Postal Service
 1176 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax
 1177 assessors has adopted a written policy consenting to electronic service, by transmitting a
 1178 copy to the board of tax assessors via e-mail in portable document format using all e-mail
 1179 addresses provided by the board of tax assessors and showing in the subject line of the
 1180 e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters.
 1181 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon
 1182 such service. Proof of service may be made within 45 days of receipt of the annual notice
 1183 of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the
 1184 taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by
 1185 affidavit. Failure to make proof of service shall not affect the validity of service.

1186 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all
 1187 notices required to be provided to the taxpayer regarding hearing times, dates,
 1188 certifications, or official actions shall instead be provided to such attorney."

1189 **SECTION 10.**

1190 Said title is further amended in Code Section 48-5-345, relating to county tax digests and
 1191 deviations from certain assessment ratio, by adding a new subsection to read as follows:

1192 "(c) Beginning with tax digests on or after the effective date of this subsection, no county
 1193 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1194 **SECTION 11.**

1195 Said title is further amended by revising Code Section 48-5-492, relating to issuance of
 1196 mobile home location permits, as follows:

1197 "48-5-492.

1198 (a) Each year every owner of a mobile home subject to taxation under this article shall
 1199 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county
 1200 of taxation of the mobile home a mobile home location permit. The issuance of the permit
 1201 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the
 1202 color of which shall be prescribed for each year by the commissioner. Each decal shall
 1203 reflect the county of issuance and the calendar year for which the permit is issued. The
 1204 decal shall be prominently attached and displayed on the mobile home by the owner.

1205 (b) Except as provided for mobile homes owned by a dealer, no mobile home location
 1206 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes
 1207 due on the mobile home have been paid. Each year every owner of a mobile home situated
 1208 in this state on January 1 which is not subject to taxation under this article shall obtain on
 1209 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the
 1210 mobile home is situated a mobile home location permit. The issuance of the permit shall
 1211 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
 1212 calendar year for which the permit is issued. The decal shall be prominently attached and
 1213 displayed on the mobile home by the owner."

1214 **SECTION 12.**

1215 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to
 1216 attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:

1217 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a
 1218 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than
 1219 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of
 1220 purchase of a decal prior to the date of the issuance of a summons, the fine shall be
 1221 ~~\$25.00~~ \$50.00; provided, however, that in the event such person owns more than one
 1222 mobile home in an individual mobile home park, then the maximum fine under this

1223 paragraph for that person with respect to such mobile home park shall not exceed
 1224 \$1,000.00."

1225 **SECTION 13.**

1226 Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax
 1227 returns and decal application and issuance, as follows:

1228 "48-5-494.

1229 Each year every owner of a mobile home subject to taxation under this article shall return
 1230 the mobile home for taxation and shall pay the taxes due on the mobile home at the time
 1231 the owner applies for the mobile home location permit, or at the time of the first sale or
 1232 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.
 1233 If the owner returns such owner's mobile home for taxation prior to the date that the
 1234 application for the mobile home location permit is required, such owner shall apply for the
 1235 permit at the time such owner returns the mobile home for taxation."

1236 **SECTION 14.**

1237 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax
 1238 exemptions, by revising subsection (b) as follows:

1239 "(b) In order to exercise any exemption provided in this Code section, the total
 1240 consideration of the transfer shall be shown, and the fair market value of real and personal
 1241 property conveyed shall be shown on the form prescribed in subsection (c) of Code Section
 1242 48-6-4."

1243 **SECTION 15.**

1244 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax
 1245 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1246 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
 1247 the clerk of the superior court or his or her deputy, and that the fair market value of real and
 1248 personal property conveyed shall be shown separately on the form prescribed in subsection
 1249 (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed,
 1250 instrument, or other writing described in Code Section 48-6-1.

1251 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
 1252 for record or recorded in the office of the clerk of the superior court or filed for record or
 1253 recorded in or on any other official record of this state or of any county until the tax
 1254 imposed by this article has been paid and until the fair market value of real and personal
 1255 property conveyed has been shown separately on the form prescribed in subsection (c) of
 1256 this Code section; provided, however, that any such deed, instrument, or other writing filed

1257 or recorded which would otherwise constitute constructive notice shall constitute such
1258 notice whether or not such tax was in fact paid.

1259 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
1260 determined on the basis of written disclosure of the consideration or value of the interest
1261 in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of
1262 the amount of tax and the fair market value shall be made on a form or in electronic format
1263 prescribed by the commissioner and provided by the clerk of the superior court. By the
1264 fifteenth day of the month following the month the deed, instrument, or other writing is
1265 recorded, a physical or electronic copy of each disclosure shall be forwarded or made
1266 available electronically to the state auditor and to the tax commissioner and the board of
1267 tax assessors in the county where the deed, instrument, or other writing is recorded."

1268 **SECTION 16.**

1269 This Act shall become effective on January 1, 2015.

1270 **SECTION 17.**

1271 All laws and parts of laws in conflict with this Act are repealed.