

The House Committee on Judiciary offers the following substitute to SB 293:

A BILL TO BE ENTITLED
AN ACT

1 To amend Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,
2 relating to uniform property tax administration and equalization, so as to change certain
3 provisions relating to the establishment of the equalized adjusted property tax digest; to
4 provide for certain information to be given to taxpayers upon request regarding ad valorem
5 taxation of property; to change provisions relating to appeals from assessments; to change
6 provisions relating to interviews with the board of tax assessors; to provide that other
7 evidence may be considered in appeals; to define a term; to provide for related matters; to
8 provide for an effective date and applicability; to repeal conflicting laws; and for other
9 purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to
13 uniform property tax administration and equalization, is amended by revising paragraph (2)
14 of subsection (a) of Code Section 48-5-274, relating to the establishment of the equalized
15 adjusted property tax digest, as follows:

16 "(2) 'Measures of central tendency' means the tendency of data to cluster around some
17 typical or central value, such as the median ratio, the mean ratio, or the weighted mean
18 ratio (the weighted mean ratio is also called the aggregate ratio), as defined in the
19 Standard on Assessment-Ratio Studies, April, 2013, edition, published by the
20 International Association of Assessing Officers; provided, however, that for purposes of
21 2013, 2014, 2015, 2016, and 2017 sales ratio studies under this Code section, the
22 application of the definition of such term shall in no event result in a penalty upon
23 compliance with all of the following:

24 (A) The standard for level of assessment for all classes of property will be in
25 compliance with this Code section if the upper limit of a 95 percent confidence interval
26 about the median level of assessment, as established by the state auditor, is equal to or

27 greater than 35 percent or the lower limit of a 95 percent confidence interval about the
 28 median level of assessment, as established by the state auditor, is less than 45 percent;
 29 (B) The standard for uniformity will be deemed to have been met if the resulting
 30 coefficient does not exceed 20 percent for the residential class of property or 20 percent
 31 for the nonresidential classes of property; and
 32 (C) The level of assessment bias within each class of property shall be measured by the
 33 price related differential as established by the state auditor. It shall be deemed to be in
 34 compliance if the resulting price related differential is in the range of 0.90 to 1.15,
 35 inclusive."

36 **SECTION 2.**

37 Said article is further amended by adding a new subsection to Code Section 48-5-306,
 38 relating to annual notice of current assessment, contents, posting notice, and new assessment
 39 description, to read as follows:

40 "(d.1)(1) Within 30 days of receipt of a written request from the taxpayer, the board of
 41 tax assessors shall provide the taxpayer with a certified copy of all documents that may
 42 be used to support the board of tax assessors' position at any board of equalization
 43 hearing or before a hearing officer for the tax year in question. The certified copy of the
 44 documents shall be in the same form and likeness as will be utilized before the board of
 45 equalization or a hearing officer. The board of tax assessors may charge the taxpayer
 46 copying and certification fees no greater than the fees the clerk of superior court would
 47 charge for copying and certifying documents. After providing the documents to the
 48 taxpayer, the board of tax assessors shall not change, alter, or supplement the documents
 49 in making a presentation to the board of equalization or a hearing officer; provided,
 50 however, that the board of tax assessors may orally or using new documents respond to
 51 information or documents provided by the taxpayer during any hearing and may change,
 52 alter, or supplement documents in any subsequent appeal to the superior court.

53 (2) Upon written or oral request of the taxpayer, each page of every document used by
 54 the board of tax assessors in a board of equalization hearing or before a hearing officer
 55 shall be signed and dated by the board of tax assessors' representative submitting the
 56 documents, and an original of the documents shall be given to the taxpayer."

57 **SECTION 3.**

58 Said article is further amended in Code Section 48-5-311, relating to creation of county
 59 boards of equalization, duties, review of assessments, and appeals, by revising paragraph (3)
 60 and subparagraph (B) of paragraph (6) of subsection (e) and subsection (h) and by adding a
 61 new subsection to read as follows:

62 "(3) In any year in which no county-wide revaluation is implemented, the county board
 63 of tax assessors shall make its determination and notify the taxpayer within 180 days after
 64 receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to
 65 respond to the taxpayer within such 180 day period during such year, ~~the appeal shall be~~
 66 automatically referred to the county board of equalization property valuation submitted
 67 by the taxpayer shall become the tax assessed value for the taxpayer's property for the tax
 68 year under appeal, but only if a property valuation was submitted by the taxpayer."

69 "(B) Within 30 days of the date of notification to the taxpayer of the hearing required
 70 in this paragraph but not earlier than 20 days from the date of such notification to the
 71 taxpayer, the county board of equalization shall hold such hearing to determine the
 72 questions presented. If the county board of equalization fails to give notice of the first
 73 scheduled hearing to be held within 90 days of the board of tax assessors' response to
 74 the taxpayer, the property valuation submitted by the taxpayer shall become the tax
 75 assessed value for the taxpayer's property for the tax year under appeal, but only if a
 76 property valuation was submitted by the taxpayer."

77 "(h) **Recording of interviews.**

78 (1) Upon the written request of the taxpayer, in ~~In~~ the course of any assessment, appeal,
 79 or arbitration, or any related proceeding, the taxpayer shall be entitled to:

80 (A) Have an ~~make recordings of any~~ interview with any officer or employee of the
 81 ~~taxing authority~~ board of tax assessors relating to the valuation of the taxpayer's
 82 property subject to such assessment, appeal, arbitration, or related proceeding, and the
 83 taxpayer may record the interview at the taxpayer's expense and with equipment
 84 provided by the taxpayer, ~~and no.~~ No such officer or employee may refuse to
 85 participate in an interview relating to such valuation for reason of the taxpayer's choice
 86 to record such interview; and

87 (B) Record, at the taxpayer's expense and with equipment provided by the taxpayer,
 88 all proceedings before the board of equalization or any hearing officer.

89 (2) The interview under this subsection shall be granted to the taxpayer within 30 days
 90 from the taxpayer's written request for the interview, and the interview shall be conducted
 91 at the office of the board of tax assessors."

92 "(p) **Other evidence to be considered in appeals.**

93 (1) As used in this subsection, the term 'distressed properties' means any real property
 94 in such condition that a reasonable appraiser would conclude that such real property
 95 would have a detrimental effect on the value of the subject property being assessed or
 96 appraised.

97 (2) In determining the fair market value of property in an appeal, in addition to
 98 considering the definition of the term 'fair market value of property' set forth in

99 Code Section 48-5-2, distressed sales of comparable properties and the existence of
100 distressed properties, if the comparable properties or distressed properties are within such
101 a distance of the subject property being assessed or appraised that a reasonable appraiser
102 would consider such properties as affecting the fair market value of the subject property,
103 shall be considered."

104 **SECTION 4.**

105 This Act shall become effective on January 1, 2015, and shall apply to tax assessments for
106 2015 and thereafter.

107 **SECTION 5.**

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