

The Senate Finance Committee offered 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 levy and collection of tax by municipalities for independent school systems; to change
20 certain provisions relating to the issuance of mobile home location permits; to provide for
21 increased criminal penalties for failure to attach and display certain mobile home decals; to
22 change certain provisions relating to mobile home tax returns and decal application and
23 issuance; to change certain provisions relating to real estate transfer tax exemptions; to
24 change certain provisions relating to real estate transfer tax payment as certain filing
25 prerequisites; to provide for powers, duties, and authority of the Department of Revenue and
26 the state revenue commissioner; to provide for related matters; to provide for effective dates;
27 to repeal conflicting laws; and for other purposes.

28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

29 **SECTION 1.**

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

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

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

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

49 **SECTION 2.**

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

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

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

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

95 "48-5-265.

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

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

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

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

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

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

139 **SECTION 6.**

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

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

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

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

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

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

175 **SECTION 7.**

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

179 "48-5-302.

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

186 **SECTION 8.**

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

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

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

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

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

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

202 limited to, a description of the methodology used by the board of tax assessors in setting
 203 the property's fair market value and testing uniformity, all documents reviewed in making
 204 the assessment, the address and parcel identification number of all real property utilized
 205 as qualified comparable properties, and all factors considered in establishing the new
 206 assessment, at a uniform copying fee not to exceed 25¢ per page; ~~and~~
 207 (2) No additional charges or fees may be collected from the taxpayer for reasonable
 208 search, retrieval, or other administrative costs associated with providing such public
 209 records and information; and
 210 (3)(A) The superior courts of this state shall have jurisdiction in law and in equity to
 211 entertain actions against the board of tax assessors to enforce compliance with the
 212 provisions of this subsection. Such actions may be brought by any person, firm,
 213 corporation, or other entity.
 214 (B) In any action brought to enforce the provisions of this subsection in which the
 215 court determines that either party acted without substantial justification either in not
 216 complying with this subsection or in instituting the litigation, the court shall, unless it
 217 finds that special circumstances exist, assess in favor of the complaining party
 218 reasonable attorney's fees and other litigation costs reasonably incurred. Whether the
 219 position of the complaining party was substantially justified shall be determined on the
 220 basis of the record as a whole which is made in the proceeding for which fees and other
 221 expenses are sought.
 222 (C) Any agency or person who provides access to information in good faith reliance
 223 on the requirements of this subsection shall not be liable in any action on account of
 224 such decision."

225 **SECTION 9.**

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

228 "48-5-311.

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

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

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

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

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

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

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

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

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

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

298 (B)(i) Within the first year after a member's initial appointment to the board of
 299 equalization ~~on or after January 1, 1981,~~ each member shall satisfactorily complete
 300 not less than 40 hours of instruction in appraisal and equalization processes and
 301 procedures, as prepared and required by the commissioner pursuant to Code Section
 302 48-5-13.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

376 _____
 377 Signature of member or alternate member'

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

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

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

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

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

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

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

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

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

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

447 (e) **Appeal.**

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

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

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

455 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 456 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 457 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under

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

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

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

470 (B.1) The taxpayer or his or her agent or representative may submit in support of his
471 or her appeal an appraisal given, signed, and certified as such by a real property
472 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
473 Estate Appraisers Board which was performed not later than nine months prior to the
474 date of assessment. The board shall consider the appraisal upon request. Within 45
475 days of the receipt of the taxpayer's appraisal, the board shall notify the taxpayer or his
476 or her agent or representative of acceptance of the appraisal, or notify the taxpayer or
477 his or her agent or representative of the reasons for rejection.

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

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

495 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors
496 has adopted a written policy consenting to electronic service, or by mailing to or filing
497 with the county board of tax assessors a notice of appeal within 45 days from the date
498 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an
499 assessment of real property received by a county board of tax assessors stating the
500 location of the real property and the identification number, if any, contained in the tax
501 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
502 paragraph (1) of this subsection. A written objection to an assessment of personal
503 property received by a county board of tax assessors giving the account number, if any,
504 contained in the tax notice and stating that the objection is to an assessment of personal
505 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
506 paragraph (1) of this subsection. The county board of tax assessors shall review the
507 valuation or denial in question, and, if any changes or corrections are made in the
508 valuation or decision in question, the board shall send a notice of the changes or
509 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
510 explain the taxpayer's right to appeal to the county board of equalization as provided
511 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
512 corrections made by the county board of tax assessors.

513 (B) If no changes or corrections are made in the valuation or decision, the county board
514 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
515 agent or representative of the taxpayer who the taxpayer has requested that such notice
516 be sent, and to the county board of equalization which notice shall also constitute the
517 taxpayer's appeal to the county board of equalization without the necessity of the
518 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
519 to the county board of equalization. The county board of tax assessors shall also send
520 or deliver all necessary papers to the county board of equalization. If, however, the
521 taxpayer and the county board of tax assessors execute a signed agreement as to
522 valuation, the appeal shall terminate as of the date of such signed agreement.

523 (C) If changes or corrections are made by the county board of tax assessors, the board
524 shall notify the taxpayer in writing of such changes. The commissioner shall develop
525 and make available to county boards of tax assessors a suitable form which shall be
526 used in such notification to the taxpayer. The notice shall be sent by regular mail
527 properly addressed to the address or addresses the taxpayer provided to the county
528 board of tax assessors and to any authorized agent or representative of the taxpayer who
529 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
530 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
531 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue

532 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if
533 the county board of tax assessors has adopted a written policy consenting to electronic
534 service, or by mailing to or filing with the county board of tax assessors a written notice
535 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the
536 notice of appeal and all necessary papers to the county board of equalization.

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

541 (3)(A) ~~In any each year in which no county-wide revaluation is implemented,~~ the
542 county board of tax assessors shall make its determination and notify the taxpayer
543 within 180 days after receipt of the taxpayer's notice of appeal. If the county board of
544 tax assessors fails to respond to the taxpayer within such 180 day period during such
545 year, ~~the appeal shall be automatically referred to the county board of equalization~~
546 property valuation submitted by the taxpayer shall become the assessed fair market
547 value for the taxpayer's property for the tax year under appeal only if a property
548 valuation was submitted by the taxpayer.

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

563 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
564 proven to the commissioner prior to the expiration of the additional 180 day period
565 provided for under subparagraph (B) of this paragraph, the commissioner shall be
566 authorized to provide for a time extension beyond the end of such additional 180 day
567 period. The duration of any such time extension shall be specified in writing by the
568 commissioner and shall also be posted on the website of the county board of tax

569 assessors if such a website is available. If the county board of tax assessors fails to
570 make its determination and notify the taxpayer and the taxpayer's attorney not later than
571 the last day of such time extension, the most recent property tax valuation asserted by
572 the taxpayer on the property tax return or on appeal shall prevail and shall be deemed
573 the value established on such appeal. If no such assertion of value was submitted by
574 the taxpayer, the appeal shall be forwarded to the county board of equalization. In
575 addition, the commissioner shall be authorized to require additional training or require
576 such other remediation as the commissioner may deem appropriate for failure to meet
577 the deadline imposed by the commissioner under this subparagraph.

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

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

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

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

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

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

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

637 (iii)(I) If the county's tax bills are issued before ~~the county board of equalization~~
 638 ~~has rendered decision on property which is on appeal~~ an appeal has been finally
 639 determined, the county board of tax assessors shall specify to the county tax
 640 commissioner the lesser of the valuation in the ~~year preceding the year in which the~~
 641 ~~appeal was filed~~ last year for which taxes were finally determined to be due on the
 642 property or 85 percent of the current year's value, unless the property in issue is

643 homestead property and has been issued a building permit and structural
 644 improvements have occurred, or structural improvements have been made without
 645 a building permit, in which case, it shall specify 85 percent of the current year's
 646 valuation as set by the county board of assessors. Depending on the circumstances
 647 of the property, this amount shall be the basis for a temporary tax bill to be issued;
 648 provided, however, that ~~the~~ a nonhomestead owner of a single property valued at
 649 \$2 million or more may elect to pay the temporary tax bill which specifies 85
 650 percent of the current year's valuation; or, such owner may elect to pay the amount
 651 of the difference between the 85 percent tax bill based on the current year's
 652 valuation and the tax bill based on the valuation from the last year for which taxes
 653 were finally determined to be due on the property in conjunction with the amount
 654 of the tax bill based on valuation from the last year for which taxes were finally
 655 determined to be due on the property, to the tax commissioner's office. Only the
 656 amount which represents the difference between the tax bill based on the current
 657 year's valuation and the tax bill based on the valuation from the last year for which
 658 taxes were finally determined to be due will be held in an escrow account by the tax
 659 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
 660 released by the tax commissioner's office to the prevailing party. The taxpayer may
 661 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
 662 valuation if no substantial property improvement has occurred. The county tax
 663 commissioner shall have the authority to adjust such tax bill to reflect the 100
 664 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 665 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 666 the appeal process. Such notice shall also indicate that upon resolution of the
 667 appeal, there may be additional taxes due or a refund issued.

668 (II) For the purposes of this Code section, any final value that causes a ~~deduction~~
 669 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by
 670 the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with
 671 interest, as provided in subsection (m) of this Code section. ~~within 60 days from the~~
 672 ~~date of the final determination of value. Such refund shall include interest on the~~
 673 ~~amount of the deduction at the same rate specified in Code Section 48-2-35 which~~
 674 ~~shall accrue from November 15 of the taxable year in question or the date the final~~
 675 ~~installment was due or was paid, whichever is later, through to the date paid or 60~~
 676 ~~days from the date of the final determination, whichever is earlier. In no event shall~~
 677 ~~the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for~~
 678 ~~nonhomestead property. Any refund paid after the sixtieth day shall accrue interest~~
 679 ~~from the sixty-first day until paid with interest at the same rate specified in Code~~

680 ~~Section 48-2-35. The interest accrued after the sixtieth day and forward shall not~~
 681 ~~be subject to the limits imposed by this subsection. The tax commissioner shall pay~~
 682 ~~the tax refund and any interest for the refund from current collections in the same~~
 683 ~~proportion for each of the levying authorities for whom the taxes were collected.~~

684 (III) For the purposes of this Code section, any final value that causes an increase
 685 in taxes and creates an additional billing shall be paid to the tax commissioner as
 686 any other tax due along with interest, as provided in subsection (m) of this Code
 687 section. ~~as specified in Code Section 48-2-35. The tax commissioner shall adjust~~
 688 ~~the tax bill, including interest, within 15 days from the date of the final~~
 689 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~
 690 ~~accrue from November 15 of the taxable year in question or the final installment of~~
 691 ~~the tax was due through to the date the bill was adjusted and mailed or 15 days from~~
 692 ~~the date of the final determination, whichever is earlier. The interest computed on~~
 693 ~~the additional billing shall in no event exceed \$150.00 for homestead property or~~
 694 ~~\$5,000.00 for nonhomestead property. After the tax bill notice has been mailed out,~~
 695 ~~the taxpayer shall be afforded 60 days from the date of the postmark to make full~~
 696 ~~payment of the adjusted bill and interest. Once the 60 day payment period has~~
 697 ~~expired, the bill shall be considered past due, and interest shall accrue as specified~~
 698 ~~in Code Section 48-2-40 without limit until the bill is paid in full. Once past due,~~
 699 ~~all other fees, penalties, late charges, and collection notices shall apply as prescribed~~
 700 ~~in this chapter for the collection of delinquent taxes.~~

701 (7) The clerk of the superior court shall furnish the county board of equalization
 702 necessary facilities and ~~secretarial and clerical~~ administrative help. The clerk of the
 703 superior court shall see that the records and information of the county board of tax
 704 assessors are transmitted to the county board of equalization. The county board of
 705 equalization ~~must~~ shall consider in the performance of its duties the information furnished
 706 by the county board of tax assessors and the taxpayer.

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

711 (9) If at any time during the appeal process to the county board of equalization and after
 712 certification by the county board of tax assessors to the county board of equalization, the
 713 county board of tax assessors and the taxpayer mutually agree in writing on the fair
 714 market value, then the county board of tax assessors, or the county board of equalization,
 715 as the case may be, shall enter the agreed amount in all appropriate records as the fair
 716 market value of the property under appeal, and the appeal shall be concluded. The

717 provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation unless
718 otherwise waived by both parties.

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

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

730 (2) Individuals desiring to serve as hearing officers and who are either state certified
731 general real property appraisers or state certified residential real property appraisers as
732 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
733 Board shall complete and submit an application, a list of counties the hearing officer is
734 willing to serve, disqualification questionnaire, and resume and be approved by the
735 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve
736 as a hearing officer. Such board shall annually publish a list of qualified and approved
737 hearing officers for Georgia.

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

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

748 (5) The county board of tax assessors may for no more than 90 days review the
749 taxpayer's written appeal, and if either changes or corrections are made by the county
750 board of tax assessors, or if no changes are made, the board shall notify the taxpayer in
751 writing of ~~such changes~~ the board's decision. If within 30 days of the mailing of such
752 notice the taxpayer notifies the county board of tax assessors in writing that ~~such changes~~
753 ~~or corrections are~~ the board's decision is not acceptable, the county board of tax assessors

754 shall, within 30 days of the date of mailing of such taxpayer's notification, ~~send or deliver~~
 755 certify the notice of appeal and send or deliver all necessary papers to the clerk of the
 756 superior court and mail a copy to the taxpayer.

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

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

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

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

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

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

824 (f) **Arbitration.**

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

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

831 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 832 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 833 county board of tax assessors has adopted a written policy consenting to electronic
 834 service, or by filing a written notice of arbitration appeal with the county board of tax
 835 assessors. The notice of arbitration appeal shall specifically state the grounds for
 836 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 837 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 838 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 839 acknowledgment of receipt of the appeal; a notice that the taxpayer ~~must~~ shall, within
 840 45 days of the ~~filing of the notice~~ date of transmittal of the acknowledgment of receipt
 841 of the appeal, provide to the board of assessors for consideration a copy of a certified
 842 appraisal; and a confirmation of the amount of the filing fees, if any, required under
 843 Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the
 844 acknowledgment of receipt of the appeal, the taxpayer shall pay to the clerk of the
 845 superior court the fees, if any, if the county board of tax assessors rejects the appraisal.
 846 Failure of the taxpayer to provide such certified appraisal and filing fees within such
 847 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects
 848 to have the appeal immediately forwarded to the board of equalization. Prior to
 849 appointment of the arbitrator and within 45 days of ~~filing the notice of the~~ the
 850 acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the
 851 certified appraisal as specified in this paragraph to the board of assessors for
 852 consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board
 853 of assessors shall either accept the taxpayer's appraisal, in which case that value shall
 854 become final, or the county board of tax assessors shall reject the taxpayer's appraisal
 855 by sending within ten days of the date of such rejection a written notification by
 856 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in
 857 which case the county board of tax assessors shall certify within 45 days the appeal to
 858 the clerk of the superior court of the county in which the property is located along with
 859 any other papers specified by the person seeking arbitration under this subsection,
 860 including, but not limited to, the staff information from the file used by the county

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

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

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

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

- 897 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
898 state certified general real property appraiser or state certified residential real property
899 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
900 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
901 in appraising the type of property that is the subject of the arbitration;
- 902 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
903 place to hear evidence and testimony from both parties. The arbitrator shall provide
904 written notice to the parties personally or by registered or certified mail or statutory
905 overnight delivery not less than ten days before the hearing. Such written notice shall
906 advise each party that documents or other written evidence to be presented at the
907 hearing by a party must be provided to the other party not less than seven days prior
908 to the time of the hearing and that any failure to comply with this requirement, unless
909 waived by mutual written agreement of such parties, shall be grounds for a
910 continuance or for exclusion of such documents or other written evidence. The
911 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
912 Following notification of the taxpayer of the date and time of the hearing, the
913 taxpayer shall be authorized to exercise a one-time option of changing the date and
914 time of the hearing to a date and time acceptable to the taxpayer and the county board
915 of tax assessors. The presiding or chief judge of the superior court of the circuit in
916 which the property is located may direct the arbitrator to proceed promptly with the
917 hearing and the determination of the appeal upon application of any party. The
918 hearing shall occur in the county in which the property is located or such other place
919 as may be agreed upon in writing by the parties;
- 920 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
921 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
922 hear and determine the controversy upon the documents, testimony, and other matters
923 produced notwithstanding the failure of a party duly notified to appear;
- 924 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
925 other matters introduced at the hearing. The arbitrator or any party to the proceeding
926 may have the proceedings transcribed by a court reporter;
- 927 (vi) The provisions of this paragraph may be waived at any time by written consent
928 of the taxpayer and the board of tax assessors;
- 929 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
930 the value of the property subject to arbitration;
- 931 (viii) In order to determine the value, the arbitrator shall consider ~~a single~~ the final
932 value for the property submitted by the board of assessors and ~~a single~~ the final value

933 submitted by the taxpayer. The taxpayer shall be responsible for the cost of any
934 appraisal by the taxpayer's appraiser;

935 (ix) Upon consideration of the ~~single~~ final value submitted by the board of assessors
936 and the ~~single~~ final value submitted by the taxpayer, and evidence supporting the
937 values submitted by the board of assessors and the taxpayer, the arbitrator shall
938 determine which value is the value for the property under appeal;

939 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county
940 shall be responsible for the clerk of the superior court's fees, if any, and the fees and
941 costs of such arbitrator. If the board of tax assessors' value is determined by the
942 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior
943 court's fees, if any, and the fees and costs of such arbitrator; and

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

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

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

970 ~~outcome of the appeal process. Such notice shall also indicate that upon resolution of~~
 971 ~~the appeal, there may be additional taxes due or a refund issued.~~

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

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

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

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

992 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 993 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 994 consenting to electronic service, or by mailing to or filing with the county board of tax
 995 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 996 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 997 shall contain the name and the last known address of the taxpayer. The notice of appeal
 998 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 999 30 days from the date on which the decision of the county board of equalization or
 1000 hearing officer is ~~mailed~~ delivered pursuant to subparagraph (e)(6)(D) or paragraph (6)
 1001 of subsection (e.1) of this Code section. Within 45 days of receipt of a taxpayer's notice
 1002 of appeal, the county board of tax assessors shall send to the taxpayer notice that a
 1003 settlement conference, in which the county board of assessors and the taxpayer shall
 1004 confer in good faith, will be held at a specified date and time which shall be no later than
 1005 30 days from the notice of the settlement conference, and notice of the amount of the
 1006 filing fee, if any, required by the clerk of the superior court. The taxpayer may exercise

1007 a one-time option to reschedule the settlement conference to a different date and time
 1008 acceptable to the taxpayer, but in no event later than 30 days from the date of the notice.
 1009 If at the end of the 45 day review period the county board of tax assessors elects not to
 1010 hold a settlement conference, then the appeal shall terminate and the taxpayer's stated
 1011 value shall be entered in the records of the board of tax assessors as the fair market value
 1012 for the year under appeal. If the appellant chooses not to participate in the settlement
 1013 conference, he or she may not seek and shall not be awarded fees and costs at such time
 1014 when the appeal is settled in superior court. If at the conclusion of the settlement
 1015 conference the parties cannot agree on a fair market value, then written notice shall be
 1016 provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of
 1017 the superior court within ten days of the date of the conference, with a copy of the check
 1018 delivered to the county board of tax assessors. Notwithstanding any other provision of
 1019 law to the contrary, the amount of the filing fee for an appeal under this subsection shall
 1020 be \$25.00. Upon receipt of proof of payment to the clerk of the superior court, the ~~The~~
 1021 county board of tax assessors shall certify to the clerk of the superior court the notice of
 1022 appeal and any other papers specified by the person appealing including, but not limited
 1023 to, the staff information from the file used by the county board of tax assessors, the
 1024 county board of equalization, or the hearing officer. All papers and information certified
 1025 to the clerk shall become a part of the record on appeal to the superior court. At the time
 1026 of certification of the appeal, the county board of tax assessors shall serve the taxpayer
 1027 and his or her attorney of record, if any, with a copy of the notice of appeal and with the
 1028 civil action file number assigned to the appeal. Such service shall be effected in
 1029 accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other
 1030 pleadings may be filed by the county board of tax assessors in the appeal until such
 1031 service has been made.

1032 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
 1033 the burden of proving its opinions of value and the validity of its proposed assessment by
 1034 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
 1035 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
 1036 value asserted by the taxpayer is unreasonable and authorize the determination of the
 1037 final value of the property.

1038 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
 1039 calendar, at the taxpayer's election, following the filing of the appeal unless continued
 1040 by the court ~~upon a showing of good cause~~. If only questions of law are presented in
 1041 the appeal, the appeal shall be heard as soon as practicable before the court sitting
 1042 without a jury. Each hearing before the court sitting without a jury at the taxpayer's
 1043 election shall be held within 30 days following the date on which the appeal is filed

1044 with the clerk of the superior court. ~~The time of any hearing shall be set in consultation~~
 1045 ~~with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00~~
 1046 ~~A.M. and 7:00 P.M. on a business day.~~

1047 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1048 of equalization or the hearing officer, as applicable, in compiling the tax digest for the
 1049 county.

1050 ~~(ii)(I) If the final determination of value on appeal is less than the valuation set by~~
 1051 ~~the county board of equalization or hearing officer, as applicable, the taxpayer shall~~
 1052 ~~receive a deduction in such thus used, the tax commissioner shall be authorized to~~
 1053 ~~adjust the taxpayer's taxes tax bill to reflect the final value for the year in question.~~
 1054 ~~Such deduction shall be refunded to the taxpayer and shall include interest on the~~
 1055 ~~amount of such deduction at the same rate as specified in Code Section 48-2-35~~
 1056 ~~which shall accrue from November 15 of the taxable year in question or the date the~~
 1057 ~~final installment of the tax was due or was paid, whichever is later. In no event~~
 1058 ~~shall the amount of such interest exceed \$150.00.~~

1059 ~~(II) If the final determination of value on appeal causes a reduction in taxes and~~
 1060 ~~creates a refund that is owed to the taxpayer, it shall be paid by the tax~~
 1061 ~~commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,~~
 1062 ~~as provided in subsection (m) of this Code section.~~

1063 ~~(ii)(III) If the final determination of value on appeal is 80 85 percent or less of the~~
 1064 ~~valuation set by the county board of equalization or hearing officer as to commercial~~
 1065 ~~any real property, or 85 percent or less of the valuation set by the county board of~~
 1066 ~~tax assessors as to other property, the taxpayer, in addition to the interest provided~~
 1067 ~~for by this paragraph, shall recover costs of litigation and reasonable attorney's fees~~
 1068 ~~incurred in the action. Any appeal of an award of attorney's fees by the county shall~~
 1069 ~~be specifically approved by the governing authority of the county.~~

1070 (iii) If the final determination of value on appeal is greater than the valuation set by
 1071 the county board of equalization or hearing officer, as applicable, ~~the taxpayer shall~~
 1072 ~~be liable for the increase in taxes for the year in question due to the increased~~
 1073 ~~valuation fixed on appeal with interest at the same rate as specified in Code Section~~
 1074 ~~48-2-35. Such interest shall accrue from November 15 of the taxable year in question~~
 1075 ~~or the date the final installment of tax was due to the date the additional taxes are~~
 1076 ~~remitted, but in no event shall the amount of such interest exceed \$150.00 and causes~~
 1077 ~~an increase in taxes and creates an additional billing, it shall be paid to the tax~~
 1078 ~~commissioner as any other tax due along with interest, as provided in subsection (m)~~
 1079 ~~of this Code section.~~

1080 (h) **Recording of interviews.**

1081 In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 1082 taxpayer shall be entitled to make recordings of any interview with any officer or employee
 1083 of the taxing authority relating to the valuation of the taxpayer's property subject to such
 1084 assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with
 1085 equipment provided by the taxpayer, and no such officer or employee may refuse to
 1086 participate in an interview relating to such valuation for reason of the taxpayer's choice to
 1087 record such interview.

1088 (i) **Alternate members of boards of equalization.**

1089 Alternate members of the county board of equalization in the order in which selected shall
 1090 serve:

1091 (1) As members of the county board of equalization in the event there is a permanent
 1092 vacancy on the board created by the death, ineligibility, removal from the county, or
 1093 incapacitating illness of a member or by any other circumstances. An alternate member
 1094 who fills a permanent vacancy shall be considered a member of the board for the
 1095 remainder of the unexpired term;

1096 (2) In any appeal with respect to which a member of the board is disqualified and shall
 1097 be considered a member of the board; or

1098 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member
 1099 and shall be considered a member of the board.

1100 (j) **Disqualification.**

1101 (1) No member of the county board of equalization and no hearing officer shall serve
 1102 with respect to any appeal concerning which he or she would be subject to a challenge
 1103 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1104 same subject matter.

1105 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1106 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1107 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1108 relating to the disqualification of members of the county board of equalization or hearing
 1109 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1110 negative response. The members of the county board of equalization or hearing officer
 1111 shall, in writing under oath within two days of their receipt of the appeal, answer the
 1112 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1113 this Code section. Answers of the county board of equalization or hearing officers shall
 1114 be part of the decision of the board or hearing officer and shall be served on each party
 1115 by first-class mail. Determination of disqualification shall be made by the judge of the
 1116 superior court upon the request of any party when the request is made within two days

1117 of the response of the board or hearing officer to the questions. The time prescribed
 1118 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1119 determination by the judge of the superior court.

1120 (3) It shall be the duty of the clerk of the superior court to make a thorough and complete
 1121 investigation of any complaint filed with respect to the actions of any member of a county
 1122 board of equalization regarding technical competency, compliance with state law and
 1123 regulations based upon advice from the county attorney, or rude or unprofessional
 1124 conduct or behavior towards any member of the public. The clerk of the superior court
 1125 shall issue a written report of investigation findings, which shall include such evaluations,
 1126 judgments, and recommendations as the clerk of the superior court deems appropriate,
 1127 and shall forward such report to the grand jury. The findings of the report may be
 1128 grounds for removal of a member of the board of equalization by the grand jury for
 1129 failure to perform the duties required under this Code section.

1130 **(k) Compensation of board of equalization members.**

1131 Each member of the county board of equalization shall be compensated by the county per
 1132 diem for time expended in considering appeals. The compensation shall be paid at a rate
 1133 of not less than \$25.00 per day and shall be determined by the county governing authority.
 1134 The attendance at required approved appraisal courses shall be part of the official duties
 1135 of a member of the board, and he or she shall be paid for each day in attendance at such
 1136 courses and shall be allowed reasonable expenses necessarily incurred in connection with
 1137 such courses. Compensation pursuant to this subsection shall be paid from the county
 1138 treasury upon certification by the member of the days expended in consideration of
 1139 appeals.

1140 **(l) Military service.** In the event of the absence of an individual from such individual's
 1141 residence because of duty in the armed forces, the filing requirements set forth in paragraph
 1142 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this
 1143 period, any member of the immediate family of the individual, or a friend of the individual,
 1144 may notify the tax receiver or the tax commissioner of the individual's absence due to
 1145 military service and submit written notice of representation for the limited purpose of the
 1146 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate
 1147 the appeal.

1148 **(m) Refunds Interest.**

1149 ~~In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer~~
 1150 ~~within 60 days of the last date upon which an appeal may be filed, or the date the final~~
 1151 ~~determination of value is established on appeal, whichever is later. Any refund paid after~~
 1152 ~~the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the~~
 1153 ~~same rate as specified in Code Section 48-2-35.~~

1154 (1) For the purposes of this Code section, any final value that causes a reduction in taxes
 1155 and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner
 1156 to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of
 1157 the final determination of value. Such refund shall include interest on the amount of the
 1158 deduction at the same rate specified in Code Section 48-2-35 which shall accrue from
 1159 November 15 of the taxable year in question or the date the final installment was due or
 1160 was paid, whichever is later, through the date on which the refund is paid or 60 days from
 1161 the date of the final determination, whichever is earlier. In no event shall the amount of
 1162 such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead
 1163 property. Any refund paid after the sixtieth day shall accrue interest from the sixty-first
 1164 day until paid with interest at the same rate specified in Code Section 48-2-35. The
 1165 interest accrued after the sixtieth day and forward shall not be subject to the limits
 1166 imposed by this subsection. The tax commissioner shall pay the tax refund and any
 1167 interest for the refund from current collections in the same proportion for each of the
 1168 levying authorities for whom the taxes were collected.

1169 (2) For the purposes of this Code section, any final value that causes an increase in taxes
 1170 and creates an additional billing shall be paid to the tax commissioner as any other tax
 1171 due along with interest, as specified in Code Section 48-2-35. The tax commissioner
 1172 shall adjust the tax bill, including interest, within 15 days from the date of the final
 1173 determination of value and mail the adjusted bill to the taxpayer. Such interest shall
 1174 accrue from November 15 of the taxable year in question or the final installment of the
 1175 tax was due through the date on which the bill was adjusted and mailed or 15 days from
 1176 the date of the final determination, whichever is earlier. The interest computed on the
 1177 additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00
 1178 for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer
 1179 shall be afforded 60 days from the date of the postmark to make full payment of the
 1180 adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be
 1181 considered past due and interest shall accrue as specified in Code Section 48-2-40
 1182 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late
 1183 and collection notices shall apply as prescribed in this chapter for the collection of
 1184 delinquent taxes.

1185 **(n) Service of notice.**

1186 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this
 1187 Code section shall be deemed filed as of the date of the United States Postal Service
 1188 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax
 1189 assessors has adopted a written policy consenting to electronic service, by transmitting a
 1190 copy to the board of tax assessors via e-mail in portable document format using all e-mail

addresses provided by the board of tax assessors and showing in the subject line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters. Service by mail, statutory overnight delivery, or electronic transmittal is complete upon such service. Proof of service may be made within 45 days of receipt of the annual notice of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by affidavit. Failure to make proof of service shall not affect the validity of service.

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

SECTION 10.

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

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

SECTION 11.

Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating to the levy and collection of tax by municipalities for independent school systems, as follows:

"(a) Each municipality authorized by law to maintain an independent school system may support and maintain the public common schools within the independent school system by levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits of the ~~municipality~~ independent school system. The board of education of the municipality or other authority charged with the duty of operating the independent school system shall annually recommend to the governing authority of the municipality the rate of the tax levy, within the limitations fixed by law, to be made upon all taxable property within the limits of the ~~municipality~~ independent school system. Taxes levied and collected for support and maintenance of the independent school system by the municipal governing authority shall be appropriated, when collected, by the governing authority to the board of education or other authority charged with the duty of operating the independent school system. Funds appropriated to an independent school system shall be expended by the board of education or other authority charged with the duty of operating the independent school system only for educational purposes including, but not limited to, school lunch purposes. The term 'school lunch purposes' shall include payment of costs and expenses incurred in the purchase of school lunchroom supplies; the purchase, replacement, or maintenance of

1226 school lunchroom equipment; the transportation, storage, and preparation of foods; and all
 1227 current operating expenses incurred in the management and operation of school lunch
 1228 programs in the public common schools of the independent school system. 'School lunch
 1229 purposes' shall not include the purchase of foods."

1230 SECTION 12.

1231 Said title is further amended by revising Code Section 48-5-492, relating to issuance of
 1232 mobile home location permits, as follows:

1233 "48-5-492.

1234 (a) Each year every owner of a mobile home subject to taxation under this article shall
 1235 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county
 1236 of taxation of the mobile home a mobile home location permit. The issuance of the permit
 1237 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the
 1238 color of which shall be prescribed for each year by the commissioner. Each decal shall
 1239 reflect the county of issuance and the calendar year for which the permit is issued. The
 1240 decal shall be prominently attached and displayed on the mobile home by the owner.

1241 (b) Except as provided for mobile homes owned by a dealer, no mobile home location
 1242 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes
 1243 due on the mobile home have been paid. Each year every owner of a mobile home situated
 1244 in this state on January 1 which is not subject to taxation under this article shall obtain on
 1245 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the
 1246 mobile home is situated a mobile home location permit. The issuance of the permit shall
 1247 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
 1248 calendar year for which the permit is issued. The decal shall be prominently attached and
 1249 displayed on the mobile home by the owner."

1250 SECTION 13.

1251 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to
 1252 attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:

1253 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a
 1254 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than
 1255 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of
 1256 purchase of a decal prior to the date of the issuance of a summons, the fine shall be
 1257 ~~\$25.00~~ \$50.00; provided, however, that in the event such person owns more than one
 1258 mobile home in an individual mobile home park, then the maximum fine under this
 1259 paragraph for that person with respect to such mobile home park shall not exceed
 1260 \$1,000.00."

1261

SECTION 14.

1262

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

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1264

"48-5-494.

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

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SECTION 15.

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

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

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SECTION 16.

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

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

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

(c) The amount of tax to be paid on a deed, instrument, or other writing shall be determined on the basis of written disclosure of the actual consideration ~~or value~~ of the

1296 interest in the property granted, assigned, transferred, or otherwise conveyed. The
1297 disclosure of the amount of tax and the actual consideration shall be made on a form or in
1298 electronic format prescribed by the commissioner and provided by the clerk of the superior
1299 court. By the fifteenth day of the month following the month the deed, instrument, or other
1300 writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or
1301 made available electronically to the state auditor and to the tax commissioner and the board
1302 of tax assessors in the county where the deed, instrument, or other writing is recorded."

1303 **SECTION 17.**

- 1304 (a) Section 11, this section, and Section 18 of this Act shall become effective upon its
1305 approval by the Governor or upon its becoming law without such approval.
1306 (b) Section 10 of this Act shall become effective on January 1, 2016.
1307 (c) The remaining sections of this Act shall become effective on January 1, 2015.

1308 **SECTION 18.**

1309 All laws and parts of laws in conflict with this Act are repealed.