

## House Bill 202

By: Representatives Battles of the 15<sup>th</sup>, Williamson of the 115<sup>th</sup>, Harrell of the 106<sup>th</sup>, Jasperse of the 11<sup>th</sup>, Taylor of the 79<sup>th</sup>, and others

## 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 provide for an appeal administrator and to specify powers, duties, and  
 17 functions; to repeal and reenact certain provisions regarding arbitration appeals and court  
 18 appeals of ad valorem taxes; to change certain provisions relating to examination of county  
 19 tax digests by the state revenue commissioner and provide that certain assessments and  
 20 penalties shall not apply during a specified period of time; to change certain provisions  
 21 relating to the levy and collection of tax by municipalities for independent school systems;  
 22 to change certain provisions relating to the issuance of mobile home location permits; to  
 23 provide for increased criminal penalties for failure to attach and display certain mobile home  
 24 decals; to change certain provisions relating to mobile home tax returns and decal application  
 25 and issuance; to change certain provisions relating to real estate transfer tax exemptions; to  
 26 change certain provisions relating to real estate transfer tax payment as certain filing  
 27 prerequisites; to provide for powers, duties, and authority of the Department of Revenue and

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

30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

31 **SECTION 1.**

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

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

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

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

51 **SECTION 2.**

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

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

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

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

65 (2) Such reports shall be in a prominent location in such newspaper and shall not be  
66 included with legal advertisements, and such reports shall be posted in a prominent  
67 location on such authority's website, if available. The size and location of the  
68 advertisements shall not be grounds for contesting the validity of the levy."

69 **SECTION 3.**

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

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

83 **SECTION 4.**

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

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

94 **SECTION 5.**

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

97 "48-5-265.

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

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

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

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

131 person contracting to render such services shall be advisory or ministerial, ~~only~~ and the  
 132 final decision as to the amount of assessments and the equalization of assessments shall  
 133 be made by the county board of tax assessors ~~and the county board of equalization and~~  
 134 shall be set forth in the minutes of the county board of tax assessors.

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

141 **SECTION 6.**

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

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

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

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

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

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

177

### SECTION 7.

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

181 "48-5-302.

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

188

### SECTION 8.

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

192 "(iii) For a parcel of nonhomestead property with a fair market value in excess of \$~~1~~  
 193 ~~million~~ \$750,000.00, or for one or more account numbers of wireless property as  
 194 defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair  
 195 market value in excess of \$750,000.00, to a hearing officer with appeal to the superior  
 196 court."

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

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

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

205 (1) The taxpayer may request, and the county board of tax assessors shall provide within  
 206 ten business days, copies of such public records and information, including, but not  
 207 limited to, a description of the methodology used by the board of tax assessors in setting  
 208 the property's fair market value and testing uniformity, all documents reviewed in making  
 209 the assessment, the address and parcel identification number of all real property utilized  
 210 as qualified comparable properties, and all factors considered in establishing the new  
 211 assessment, at a uniform copying fee not to exceed 25¢ per page; ~~and~~

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

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

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

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

## 230 SECTION 9.

231 Said title is further amended in Code Section 48-5-311, relating to county boards of  
 232 equalization and ad valorem tax appeals, by revising subsections (a) through (e) and (h)  
 233 through (o) and by adding new subsections to read as follows:

234 "(a) **Establishment Definition.**

235 As used in this Code section, the term 'appeal administrator' means the clerk of the superior  
 236 court.

237 **(a.1) Appeal administrator.**

238 (1) The appeal administrator is vested with administrative authority in all other matters  
 239 governing the conduct and business of the boards of equalization so as to provide  
 240 oversight and supervision of such boards.

241 (2) It shall be the duty of the appeal administrator to receive any complaint filed with  
 242 respect to the official actions of any member of a county board of equalization regarding  
 243 technical competency, compliance with state law and regulations, or rude or  
 244 unprofessional conduct or behavior toward any member of the public and to forward such  
 245 complaint to the grand jury for investigation. Following an investigation, the grand jury  
 246 shall issue a written report of its findings, which shall include such evaluations,  
 247 judgments, and recommendations as it deems appropriate. The findings of the report may  
 248 be grounds for removal of a member of the board of equalization by the grand jury for  
 249 failure to perform the duties required under this Code section.

250 **(a.2) Establishment of boards of equalization.**

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

259 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the  
 260 report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code  
 261 section and to remove one or more members of the board of equalization for failure to  
 262 perform the duties required under this Code section.

263 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing  
 264 authority of a county makes a request to the grand jury of the county for additional  
 265 alternate members of boards of equalization, the grand jury shall appoint the number of  
 266 alternate members so requested to each board of equalization, such number not to exceed  
 267 a maximum of 21 alternate members for each of the boards. The alternate members of  
 268 the boards shall be duly qualified and authorized to serve on any of the boards of  
 269 equalization of the county. ~~The grand jury of any such county~~ members of each board  
 270 of equalization may designate a chairperson and two vice chairpersons of each such board  
 271 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~  
 272 ~~administrative authority in calling and conducting the business of the board.~~ The appeal  
 273 administrator shall have administrative authority in all matters governing the conduct and



274 business of the boards of equalization so as to provide oversight and supervision of such  
 275 boards and scheduling of appeals. Any combination of members or alternate members  
 276 of any such board of equalization of the county shall be competent to exercise the power  
 277 and authority of the board. Any person designated as an alternate member of any such  
 278 board of equalization of the county shall be competent to serve in such capacity as  
 279 provided in this Code section upon appointment and taking of oath.

280 (3) Notwithstanding any provision of this subsection to the contrary, in any county of  
 281 this state having a population of 400,000 or more according to the United States  
 282 decennial census of 1990 or any future such census, the governing authority of the  
 283 county, by appropriate resolution adopted on or before November 1 of each year, may  
 284 elect to have selected one additional county board of equalization for each 10,000 parcels  
 285 of real property in the county or for any part of a number of parcels in the county  
 286 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county  
 287 board of equalization of the county may decide an appeal from an assessment,  
 288 notwithstanding any other provisions of this Code section. The decision shall be in  
 289 writing and signed by at least two members of the board of equalization; and, except for  
 290 the number of members necessary to decide an appeal, the decision shall conform to the  
 291 requirements of this Code section.

292 (4) The governing authorities of two or more counties may by intergovernmental  
 293 agreement establish regional boards of equalization for such counties which shall operate  
 294 in the same manner and be subject to all of the requirements of this Code section  
 295 specified for county boards of equalization. The intergovernmental agreement shall  
 296 specify the manner in which the members of the regional board shall be appointed by the  
 297 grand jury of each of the counties and shall specify which ~~clerk of the superior court~~  
 298 appeal administrator shall have oversight over and supervision of such regional board.  
 299 All hearings and appeals before a regional board shall be conducted in the county in  
 300 which the property which is the subject of the hearing or appeal is located.

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

302 (1) Each person who is, in the judgment of the appointing grand jury, qualified and  
 303 competent to serve as a grand juror, who is the owner of real property located in the  
 304 county where such person is appointed to serve, or, in the case of a regional board of  
 305 equalization, is the owner of real property located in any county in the region where such  
 306 person is appointed to serve, and who is at least a high school graduate shall be qualified,  
 307 competent, and compellable to serve as a member or alternate member of the county  
 308 board of equalization. No member of the governing authority of a county, municipality,  
 309 or consolidated government; member of a county or independent board of education;  
 310 member of the county board of tax assessors; employee of the county board of tax

311 assessors; or county tax appraiser shall be competent to serve as a member or alternate  
312 member of the county board of equalization.

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

319 (B)(i) Within the first year after a member's initial appointment to the board of  
320 equalization on or after January 1, 1981, each member shall satisfactorily complete  
321 not less than 40 hours of instruction in appraisal and equalization processes and  
322 procedures, as prepared and required by the commissioner pursuant to Code Section  
323 48-5-13.

324 (ii) On or after January 1, 2016, following the completion of each term of office, a  
325 member shall, within the first year of appointment to the subsequent term of office,  
326 complete satisfactorily not less than 20 hours of instruction in appraisal and  
327 equalization processes and procedures, as prepared and required by the commissioner  
328 for newly appointed members.

329 (iii) No person shall be eligible to hear an appeal as a member of a board of  
330 equalization unless, prior to hearing such appeal, such person shall satisfactorily  
331 complete the 20 hours of instruction in appraisal and equalization processes and  
332 procedures required under the applicable provisions of division (i) or (ii) of this  
333 subparagraph.

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

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

346 (ii) The failure of any member to fulfill the requirements of division (i) of this  
347 subparagraph shall render that such member ineligible to serve on the board; and the

348 vacancy created thereby shall be filled in the same manner as other vacancies on the  
349 board are filled.

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

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

355 (2) The grand jury in each county at any term of court preceding November 1 of 1991  
356 shall select three persons who are otherwise qualified to serve as members of the county  
357 board of equalization and shall also select three persons who are otherwise qualified to  
358 serve as alternate members of the county board of equalization. The three individuals  
359 selected as alternates shall be designated as alternate one, alternate two, and alternate  
360 three, with the most recent appointee being alternate number three, the next most recent  
361 appointee being alternate number two, and the most senior appointee being alternate  
362 number one. One member and one alternate shall be appointed for terms of one year, one  
363 member and one alternate shall be appointed for two years, and one member and one  
364 alternate shall be appointed for three years. Each year thereafter, the grand jury of each  
365 county shall select one member and one alternate for three-year terms.

366 (3) If a vacancy occurs on the county board of equalization, the individual designated as  
367 alternate one shall then serve as a member of the board of equalization for the unexpired  
368 term. If a vacancy occurs among the alternate members, the grand jury then in session  
369 or the next grand jury shall select an individual who is otherwise qualified to serve as an  
370 alternate member of the county board of equalization for the unexpired term. The  
371 individual so selected shall become alternate member three, and the other two alternates  
372 shall be redesignated appropriately.

373 (4) Within five days after the names of the members and alternate members of the county  
374 board or boards of equalization have been selected, the clerk of the superior court shall  
375 issue and deliver cause such appointees to appear before the clerk of the superior court  
376 for the purpose of taking and executing in writing the oath of office. The clerk of the  
377 superior court may utilize any means necessary for such purpose, including, but not  
378 limited to, telephonic or other communication, regular first-class mail, or issuance of and  
379 delivery to the sheriff or deputy sheriff a precept containing the names of the persons so  
380 selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall  
381 cause the persons whose names are written on the precept to be served personally or by  
382 leaving the summons at their place of residence. The summons shall direct the persons  
383 named on the summons to appear before the clerk of the superior court on a date specified  
384 in the summons, which date shall not be later than December 15.

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

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

397 \_\_\_\_\_  
 398 Signature of member or alternate member'

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

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

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

406 (2) If, in the course of determining an appeal, the county board of equalization finds  
 407 reason to believe that the property involved in an appeal or the class of property in which  
 408 is included the property involved in an appeal is not uniformly assessed with other  
 409 property included in the digest, the board shall request the respective parties to the appeal  
 410 to present relevant information with respect to that question. If the board determines that  
 411 uniformity is not present, the board may order the county board of tax assessors to take  
 412 such action as is necessary to obtain uniformity, except that, when a question of  
 413 county-wide uniformity is considered by the board, the board may recommend a partial  
 414 or total county-wide revaluation only upon a determination by a majority of all the  
 415 members of the board that the clear and convincing weight of the evidence requires such  
 416 action. The board of equalization may act pursuant to this paragraph whether or not the  
 417 appellant has raised the issue of uniformity.

418 (3) The board shall establish procedures which comply strictly with the regulations  
 419 promulgated by the commissioner pursuant to subparagraph ~~(e)(5)(B)~~ (e)(1)(D) of this  
 420 Code section for the conducting of appeals before the board. The procedures shall be

421 entered into the minutes of the board, and a copy of the procedures shall be made  
422 available to any individual upon request.

423 (4)(A) The ~~clerk of the superior court~~ appeal administrator shall have oversight over  
424 and supervision of all boards of equalization of the county and hearing officers. This  
425 oversight and supervision shall include, but not be limited to, requiring appointment of  
426 members of county boards of equalization by the grand jury; giving the notice of the  
427 appointment of members and alternates of the county board of equalization by the  
428 county grand jury as required by Code Section 15-12-81; collecting the names of  
429 possible appointees; collecting information from possible appointees as to their  
430 qualifications; presenting the names of the possible appointees to the county grand jury;  
431 processing the appointments as required by paragraph (4) of subsection (c) of this Code  
432 section, including administering the oath of office to the newly appointed members and  
433 alternates of the county board of equalization as required by paragraph (5) of such  
434 subsection; instructing the newly appointed members and alternates as to the training  
435 they must receive and the operations of the county board of equalization; presenting to  
436 the grand jury of the county the names of possible appointees to fill vacancies as  
437 provided in paragraph (3) of such subsection; maintaining a roster of board members  
438 and alternates, maintaining a record showing that the board members and alternates  
439 completed training, keeping attendance records of board members and alternates for the  
440 purpose of payment for service, and maintaining the uniform application forms and  
441 keeping a record of the appointment dates of board members and alternates and their  
442 terms in office; and informing the county board of equalization that it must establish by  
443 regulation procedures for conducting appeals before the board as required by paragraph  
444 (3) of this subsection (d) of this Code section. Oversight and supervision shall also  
445 include the scheduling of board hearings, assistance in scheduling hearings before  
446 hearing officers, and giving notice of the date, time, and place of hearings to the  
447 taxpayers and the county board of tax assessors and giving notice of the decisions of  
448 the county board of equalization or hearing officer to the taxpayer and county board of  
449 tax assessors as required by division (e)(6)(D)(i) of this Code section.

450 (B) The county governing authority shall provide any resources to the ~~clerk of superior~~  
451 ~~court~~ appeal administrator that are required to be provided by paragraph (7) of  
452 subsection (e) of this Code section.

453 (C) The county governing authority shall provide to the ~~clerk of superior court~~ appeal  
454 administrator facilities and secretarial and clerical help for appeals pursuant to  
455 subsection (e.1) of this Code section.

456 (C.1) The operations of the appeal administrator under this Code section shall, for  
457 budgeting purposes, constitute a distinct budget unit within the county budget that is

458 separate from the operations of the clerk of the superior court. The appeal administrator  
 459 budget unit shall contain a separate line item for the compensation of the appeal  
 460 administrator for the performance of duties required under this Code section as well as  
 461 separate lines items for resources, facilities, and personnel as specified under  
 462 subparagraphs (B) and (C) of this paragraph.

463 ~~(D) The clerk of superior court~~ appeal administrator shall maintain any county records  
 464 of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned  
 465 or unclaimed mail, and from the hearings before the board of equalization and before  
 466 hearing officers ~~until~~ for 12 months after the deadline to file any appeal to the superior  
 467 court expires. If an appeal is not filed to the superior court, the ~~clerk of superior court~~  
 468 appeal administrator is authorized to properly destroy any records from the hearings  
 469 before the county board of equalization or hearing officers but shall maintain records  
 470 of all notices to the taxpayer and the taxpayer's attorney and certified receipts of  
 471 returned or unclaimed mail for 12 months. If an appeal to the superior court is filed,  
 472 the ~~clerk of superior court~~ appeal administrator shall file such appeal and records in the  
 473 civil action that is considered open by the clerk of superior court for such appeal, and  
 474 such records shall become part of the record on appeal in accordance with paragraph  
 475 (2) of subsection (g) of this Code section.

476 (e) **Appeal.**

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

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

482 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code  
 483 section; ~~or~~

484 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel  
 485 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~  
 486 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under  
 487 Code Section 48-5-306, and any contiguous nonhomestead real property owned by  
 488 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

489 (iv) A hearing officer as to matters of values or uniformity of assessment of one or  
 490 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of  
 491 this Code section with an aggregate fair market value in excess of \$750,000.00 as  
 492 shown on the taxpayer's annual notice of current assessment under Code Section  
 493 48-5-306, pursuant to subsection (e.1) of this Code section.

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

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

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

512 (C) Appeals to the county board of equalization shall be conducted in the manner  
513 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be  
514 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to  
515 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code  
516 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.  
517 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date  
518 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to  
519 exercise a one-time option of changing the date and time of the taxpayer's scheduled  
520 hearing to a day and time acceptable to the taxpayer and the county board of tax  
521 assessors. The ~~clerk of the superior court~~ appeal administrator shall grant additional  
522 extensions to the taxpayer or the county board of tax assessors for good cause shown,  
523 or by agreement of the parties.

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

529 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors  
530 has adopted a written policy consenting to electronic service, or by mailing to or filing

531 with the county board of tax assessors a notice of appeal within 45 days from the date  
 532 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an  
 533 assessment of real property received by a county board of tax assessors stating the  
 534 location of the real property and the identification number, if any, contained in the tax  
 535 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
 536 paragraph (1) of this subsection. A written objection to an assessment of personal  
 537 property received by a county board of tax assessors giving the account number, if any,  
 538 contained in the tax notice and stating that the objection is to an assessment of personal  
 539 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
 540 paragraph (1) of this subsection. The county board of tax assessors shall review the  
 541 valuation or denial in question, and, if any changes or corrections are made in the  
 542 valuation or decision in question, the board shall send a notice of the changes or  
 543 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also  
 544 explain the taxpayer's right to appeal to the county board of equalization as provided  
 545 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or  
 546 corrections made by the county board of tax assessors.

547 (B) If no changes or corrections are made in the valuation or decision, the county board  
 548 of tax assessors shall send written notice thereof to the taxpayer, to any authorized  
 549 agent or representative of the taxpayer who the taxpayer has requested that such notice  
 550 be sent, and to the county board of equalization which notice shall also constitute the  
 551 taxpayer's appeal to the county board of equalization without the necessity of the  
 552 taxpayer's filing any additional notice of appeal to the county board of tax assessors or  
 553 to the county board of equalization. The county board of tax assessors shall also send  
 554 or deliver all necessary papers to the county board of equalization. If, however, the  
 555 taxpayer and the county board of tax assessors execute a signed agreement as to  
 556 valuation, the appeal shall terminate as of the date of such signed agreement.

557 (C) If changes or corrections are made by the county board of tax assessors, the board  
 558 shall notify the taxpayer in writing of such changes. The commissioner shall develop  
 559 and make available to county boards of tax assessors a suitable form which shall be  
 560 used in such notification to the taxpayer. The notice shall be sent by regular mail  
 561 properly addressed to the address or addresses the taxpayer provided to the county  
 562 board of tax assessors and to any authorized agent or representative of the taxpayer who  
 563 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with  
 564 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing  
 565 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue  
 566 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if  
 567 the county board of tax assessors has adopted a written policy consenting to electronic



568 service, or by mailing to or filing with the county board of tax assessors a written notice  
569 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the  
570 notice of appeal and all necessary papers to the county board of equalization.

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

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

583 (B) In any county in which the number of appeals exceeds a number equal to or greater  
584 than 3 percent of the total number of parcels in the county or the sum of the current  
585 assessed value of the parcels under appeal is equal to or greater than 3 percent of the  
586 gross tax digest of the county, the county board of tax assessors shall be granted an  
587 additional 180 day period to make its determination and notify the taxpayer. Such  
588 additional period shall commence immediately following the last day of the 180 days  
589 provided for under subparagraph (A) of this paragraph. If the county board of tax  
590 assessors fails to make its determination and notify the taxpayer or the taxpayer's  
591 attorney not later than the last day of such additional 180 day period, the most recent  
592 property tax valuation asserted by the taxpayer on the property tax return or on appeal  
593 shall prevail and shall be deemed the value established on such appeal unless a time  
594 extension is granted under subparagraph (C) of this paragraph. If no such assertion of  
595 value was submitted by the taxpayer, the appeal shall be forwarded to the county board  
596 of equalization.

597 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances  
598 proven to the commissioner prior to the expiration of the additional 180 day period  
599 provided for under subparagraph (B) of this paragraph, the commissioner shall be  
600 authorized to provide for a time extension beyond the end of such additional 180 day  
601 period. The duration of any such time extension shall be specified in writing by the  
602 commissioner and shall also be posted on the website of the county board of tax  
603 assessors if such a website is available. If the county board of tax assessors fails to  
604 make its determination and notify the taxpayer and the taxpayer's attorney not later than

605 the last day of such time extension, the most recent property tax valuation asserted by  
606 the taxpayer on the property tax return or on appeal shall prevail and shall be deemed  
607 the value established on such appeal. If no such assertion of value was submitted by  
608 the taxpayer, the appeal shall be forwarded to the county board of equalization. In  
609 addition, the commissioner shall be authorized to require additional training or require  
610 such other remediation as the commissioner may deem appropriate for failure to meet  
611 the deadline imposed by the commissioner under this subparagraph.

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

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

619 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of  
620 equalization shall set a date for a hearing on the questions presented and shall so notify  
621 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent  
622 by first-class mail to the taxpayer and to any authorized agent or representative of the  
623 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be  
624 transmitted by e-mail to the county board of tax assessors if such board has adopted a  
625 written policy consenting to electronic service, and, if it has not, then such notice shall  
626 be sent to such board by first-class mail or intergovernmental mail. Such written notice  
627 shall advise each party that he or she may request a list of witnesses, documents, or  
628 other written evidence to be presented at the hearing by the other party, which shall be  
629 provided to the requesting party not less than seven days prior to the time of the  
630 hearing. Any failure to comply with this requirement shall be grounds for an automatic  
631 continuance or for exclusion of such witness, documents, or other written evidence. A  
632 taxpayer may appear before the board of equalization concerning any appeal in person,  
633 by his or her authorized agent or representative, or both. The taxpayer shall specify in  
634 writing to the board of equalization the name of any such agent or representative prior  
635 to any appearance by the agent or representative before the board.

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

640 (C) If more than one ~~contiguous~~ property of a taxpayer is under appeal, the board of  
641 equalization shall, upon request of the taxpayer, consolidate all such appeals in one

642 hearing and render separate decisions as to each parcel or item of property. Any appeal  
 643 from such a consolidated board of equalization hearing to the superior court as provided  
 644 in this subsection shall constitute a single civil action, and, unless the taxpayer  
 645 specifically so indicates in his or her notice of appeal, shall apply to all such parcels or  
 646 items of property.

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

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

671 (iii)(I) If the county's tax bills are issued before an appeal has been finally  
 672 determined, the county board of tax assessors shall specify to the county tax  
 673 commissioner the lesser of the valuation in the last year for which taxes were finally  
 674 determined to be due on the property or 85 percent of the current year's value,  
 675 unless the property in issue is homestead property and has been issued a building  
 676 permit and structural improvements have occurred, or structural improvements have  
 677 been made without a building permit, in which case, it shall specify 85 percent of  
 678 the current year's valuation as set by the county board of tax assessors. Depending

679 on the circumstances of the property, this amount shall be the basis for a temporary  
 680 tax bill to be issued; provided, however, that a nonhomestead owner of a single  
 681 property valued at \$2 million or more may elect to pay the temporary tax bill which  
 682 specifies 85 percent of the current year's valuation; or, such owner may elect to pay  
 683 the amount of the difference between the 85 percent tax bill based on the current  
 684 year's valuation and the tax bill based on the valuation from the last year for which  
 685 taxes were finally determined to be due on the property in conjunction with the  
 686 amount of the tax bill based on valuation from the last year for which taxes were  
 687 finally determined to be due on the property, to the tax commissioner's office. Only  
 688 the amount which represents the difference between the tax bill based on the current  
 689 year's valuation and the tax bill based on the valuation from the last year for which  
 690 taxes were finally determined to be due will be held in an escrow account by the tax  
 691 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
 692 released by the tax commissioner's office to the prevailing party. The taxpayer may  
 693 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
 694 valuation if no substantial property improvement has occurred. The county tax  
 695 commissioner shall have the authority to adjust such tax bill to reflect the 100  
 696 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
 697 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
 698 the appeal process. Such notice shall also indicate that upon resolution of the  
 699 appeal, there may be additional taxes due or a refund issued.

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

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

708 (7) ~~The clerk of the superior court~~ appeal administrator shall furnish the county board  
 709 of equalization necessary facilities and ~~secretarial and clerical~~ administrative help. The  
 710 ~~clerk of the superior court~~ appeal administrator shall see that the records and information  
 711 of the county board of tax assessors are transmitted to the county board of equalization.  
 712 The county board of equalization ~~must~~ shall consider in the performance of its duties the  
 713 information furnished by the county board of tax assessors and the taxpayer.

714 (8) The taxpayer or his or her agent or representative may submit in support of his or her  
 715 appeal the most current report of the sales ratio study for the county conducted pursuant

716 to Code Section 48-5-274. The board ~~must~~ shall consider the study upon any such  
717 request.

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

726 (10) Within ten days of a final determination of value under this Code section with no  
727 further option to appeal, the county board of tax assessors shall forward such final  
728 determination of value to the tax commissioner.

729 (e.1)(1)(A) For any dispute involving the value or uniformity of a parcel of  
730 nonhomestead real property with a fair market value in excess of ~~\$1 million~~  
731 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code  
732 Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing  
733 officer in accordance with this subsection. If such taxpayer owns nonhomestead real  
734 property contiguous to such qualified nonhomestead real property, at the option of the  
735 taxpayer, such contiguous property may be consolidated with the qualified property for  
736 purposes of the hearing under this subsection.

737 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible  
738 personal property or equipment used directly for the provision of wireless services by  
739 a provider of wireless services which is attached to or is located underneath a wireless  
740 cell tower but which is not permanently affixed to such tower so as to constitute a  
741 fixture.

742 (ii) For any dispute involving the values or uniformity of one or more account  
743 numbers of wireless property as defined in this subparagraph with an aggregate fair  
744 market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of  
745 current assessment under Code Section 48-5-306, at the option of the taxpayer, an  
746 appeal may be submitted to a hearing officer in accordance with this subsection.

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

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

755 (3) ~~The clerk of the superior court~~ appeal administrator shall furnish any hearing officer  
756 so selected the necessary facilities.

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

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

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

789 hearing and that any failure to comply with this requirement shall be grounds for an  
 790 automatic continuance or for exclusion of such documents or other written evidence.  
 791 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing  
 792 officer who is willing to serve, the appeal administrator shall transfer the certification  
 793 of the appeal to the county or regional board of equalization and notify the taxpayer and  
 794 the taxpayer's attorney and the county board of tax assessors of the transmittal of such  
 795 appeal.

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

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

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

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

825 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~  
 826 ~~regional board of equalization.~~

827 (11) The commissioner shall promulgate rules and regulations for the proper  
 828 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~  
 829 ~~qualifications; training, including an eight-hour course on Georgia property law, Georgia~~  
 830 ~~evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,~~  
 831 ~~and weight of evidence; disqualification questionnaire; selection; removal; an annual~~  
 832 ~~continuing education requirement of at least four hours of instruction in recent legislation,~~  
 833 ~~current case law, and updates on appraisal and equalization procedures, as prepared and~~  
 834 ~~required by the commissioner; and any other matters necessary to the proper~~  
 835 ~~administration of this subsection. The failure of any hearing officer to fulfill the~~  
 836 ~~requirements of this paragraph shall render such officer ineligible to serve. Such rules~~  
 837 ~~and regulations shall also include a uniform appeal form which shall require the initial~~  
 838 ~~assertion of a valuation of the property by the taxpayer. Any such assertion of value shall~~  
 839 ~~be subject to later revision by the taxpayer based upon written evidence. The~~  
 840 commissioner shall seek input from all interested parties prior to such promulgation."

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

842 In the course of any assessment, appeal, or arbitration, or any related proceeding, the  
 843 taxpayer shall be entitled to make recordings of any interview with any officer or employee  
 844 of the taxing authority relating to the valuation of the taxpayer's property subject to such  
 845 assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with  
 846 equipment provided by the taxpayer, and no such officer or employee may refuse to  
 847 participate in an interview relating to such valuation for reason of the taxpayer's choice to  
 848 record such interview.

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

850 Alternate members of the county board of equalization in the order in which selected shall  
 851 serve:

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

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

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



861 (j) **Disqualification.**

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

866 (2) The parties to an appeal to the county board of equalization or to a hearing officer  
 867 shall file in writing with the appeal, in the case of the person appealing, or, in the case of  
 868 the county board of tax assessors, with the certificate transmitting the appeal, questions  
 869 relating to the disqualification of members of the county board of equalization or hearing  
 870 officer. Each question shall be phrased so that it can be answered by an affirmative or  
 871 negative response. The members of the county board of equalization or hearing officer  
 872 shall, in writing under oath within two days of their receipt of the appeal, answer the  
 873 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of  
 874 this Code section. Answers of the county board of equalization or hearing officers shall  
 875 be part of the decision of the board or hearing officer and shall be served on each party  
 876 by first-class mail. Determination of disqualification shall be made by the judge of the  
 877 superior court upon the request of any party when the request is made within two days  
 878 of the response of the board or hearing officer to the questions. The time prescribed  
 879 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the  
 880 determination by the judge of the superior court.

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

882 Each member of the county board of equalization shall be compensated by the county per  
 883 diem for time expended in considering appeals. The compensation shall be paid at a rate  
 884 of not less than \$25.00 per day and shall be determined by the county governing authority.  
 885 The attendance at required approved appraisal courses shall be part of the official duties  
 886 of a member of the board, and he or she shall be paid for each day in attendance at such  
 887 courses and shall be allowed reasonable expenses necessarily incurred in connection with  
 888 such courses. Compensation pursuant to this subsection shall be paid from the county  
 889 treasury upon certification by the member of the days expended in consideration of  
 890 appeals.

891 (l) **Military service.**

892 In the event of the absence of an individual from such individual's residence because of  
 893 duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f)  
 894 of this Code section shall be tolled for a period of 90 days. During this period, any member  
 895 of the immediate family of the individual, or a friend of the individual, may notify the tax  
 896 receiver or the tax commissioner of the individual's absence due to military service and

897 submit written notice of representation for the limited purpose of the appeal. Upon receipt  
898 of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

899 (m) **Interest.**

900 (1) For the purposes of this Code section, any final value that causes a ~~deduction~~  
901 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the  
902 tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days  
903 from the date of the final determination of value. Such refund shall include interest on  
904 the amount of the deduction at the same rate specified in Code Section 48-2-35 which  
905 shall accrue from November 15 of the taxable year in question or the date the final  
906 installment was due or was paid, whichever is later, through the date on which the refund  
907 is paid or 60 days from the date of the final determination, whichever is earlier. In no  
908 event shall the amount of such interest exceed \$150.00 for homestead property or  
909 \$5,000.00 for nonhomestead property. Any refund paid after the sixtieth day shall accrue  
910 interest from the sixty-first day until paid with interest at the same rate specified in Code  
911 Section 48-2-35. The interest accrued after the sixtieth day and forward shall not be  
912 subject to the limits imposed by this subsection. The tax commissioner shall pay the tax  
913 refund and any interest for the refund from current collections in the same proportion for  
914 each of the levying authorities for whom the taxes were collected.

915 (2) For the purposes of this Code section, any final value that causes an increase in taxes  
916 and creates an additional billing shall be paid to the tax commissioner as any other tax  
917 due along with interest, as specified in Code Section 48-2-35. The tax commissioner  
918 shall adjust the tax bill, including interest, within 15 days from the date of the final  
919 determination of value and mail the adjusted bill to the taxpayer. Such interest shall  
920 accrue from November 15 of the taxable year in question or the final installment of the  
921 tax was due through the date on which the bill was adjusted and mailed or 15 days from  
922 the date of the final determination, whichever is earlier. The interest computed on the  
923 additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00  
924 for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer  
925 shall be afforded 60 days from the date of the postmark to make full payment of the  
926 adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be  
927 considered past due and interest shall accrue as specified in Code Section 48-2-40  
928 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late  
929 and collection notices shall apply as prescribed in this chapter for the collection of  
930 delinquent taxes.

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

932 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this  
933 Code section shall be deemed filed as of the date of the United States Postal Service

934 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax  
 935 assessors has adopted a written policy consenting to electronic service, by transmitting a  
 936 copy to the board of tax assessors via e-mail in portable document format using all e-mail  
 937 addresses provided by the board of tax assessors and showing in the subject line of the  
 938 e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters.  
 939 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon  
 940 such service. Proof of service may be made within 45 days of receipt of the annual notice  
 941 of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the  
 942 taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by  
 943 affidavit. Failure to make proof of service shall not affect the validity of service.  
 944 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all  
 945 notices required to be provided to the taxpayer regarding hearing times, dates,  
 946 certifications, or official actions shall instead be provided to such attorney."

#### 947 SECTION 9A.

948 Said title is further amended in Code Section 48-5-311, relating to county boards of  
 949 equalization and ad valorem tax appeals, by repealing and reenacting subsections (f) and (g)  
 950 to read as follows:

#### 951 "(f) Nonbinding arbitration.

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

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

958 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this  
 959 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the  
 960 county board of tax assessors has adopted a written policy consenting to electronic  
 961 service, or by filing a written notice of arbitration appeal with the county board of tax  
 962 assessors. The notice of arbitration appeal shall specifically state the grounds for  
 963 arbitration. The notice shall be filed within 45 days from the date of mailing the notice  
 964 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice  
 965 of arbitration appeal, the board of tax assessors shall send to the taxpayer an  
 966 acknowledgment of receipt of the appeal; a notice that the taxpayer shall, within 45  
 967 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide  
 968 to the county board of tax assessors for consideration a copy of a certified appraisal;  
 969 and a confirmation of the amount of the filing fees, if any, required under Code Section

970 15-6-77 and notice that within 45 days of the date of transmittal of the acknowledgment  
971 of receipt of the appeal, the taxpayer shall pay to the appeal administrator the fees, if  
972 any, if the county board of tax assessors rejects the appraisal. Failure of the taxpayer  
973 to provide such certified appraisal and filing fees within such 45 days shall terminate  
974 the appeal unless the taxpayer within such 45 day period elects to have the appeal  
975 immediately forwarded to the board of equalization. Prior to appointment of the  
976 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the  
977 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to  
978 the county board of tax assessors for consideration. Within 45 days of receiving the  
979 taxpayer's certified appraisal, the county board of tax assessors shall either accept the  
980 taxpayer's appraisal, in which case that value shall become final, or the county board  
981 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the  
982 date of such rejection a written notification by certified mail of such rejection to the  
983 taxpayer and the taxpayer's attorney of record, in which case the county board of tax  
984 assessors shall certify within 45 days the appeal to the appeal administrator of the  
985 county in which the property is located along with any other papers specified by the  
986 person seeking arbitration under this subsection, including, but not limited to, the staff  
987 information from the file used by the county board of tax assessors. In the event the  
988 taxpayer is not notified of a rejection of the taxpayer's appraisal within such ten-day  
989 period, the taxpayer's appraisal value shall become final. In the event that the county  
990 board of tax assessors neither accepts nor rejects the value set out in the certified  
991 appraisal within 45 days after the receipt of the certified appraisal, then the certified  
992 appraisal shall become the final value, and the filing fees shall be returned to the  
993 taxpayer. All papers and information certified to the appeal administrator shall become  
994 a part of the record on arbitration. At the time of certification of the appeal, the county  
995 board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if  
996 any, or employee with a copy of the certification along with any other papers specified  
997 by the person seeking arbitration along with the civil action file number assigned to the  
998 appeal. Within 15 days of filing the certification to the appeal administrator, the  
999 presiding or chief judge of the superior court of the circuit in which the property is  
1000 located may issue an order authorizing the arbitration, may advise the parties to initiate  
1001 an appeal to the superior court pursuant to subsection (g) of this Code section, or may  
1002 provide other appropriate relief as may be warranted in the discretion of the presiding  
1003 or chief judge.

1004 (B) At any point, the county board of tax assessors and the taxpayer may execute a  
1005 signed, written agreement establishing the fair market value without entering into or

1006 completing the arbitration process. The fair market value as set forth in such agreement  
1007 shall become the final value.

1008 (C) The arbitration shall be conducted pursuant to the following procedure:

1009 (i) The county board of tax assessors shall, at the time the appeal is certified to the  
1010 appeal administrator under subparagraph (A) of this paragraph, provide to the  
1011 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur  
1012 within 60 days after the date of sending the rejection of the taxpayer's certified  
1013 appraisal. Following the notification of the taxpayer of the date and time of the  
1014 meeting, the taxpayer shall be authorized to exercise a one-time option of changing  
1015 the date and time of the meeting to a date and time acceptable to the taxpayer and the  
1016 county board of tax assessors. If the parties agree, the matter shall be submitted to a  
1017 single arbitrator chosen by the parties. If the parties cannot agree on the single  
1018 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior  
1019 court of the circuit in which the property is located within 30 days after the filing of  
1020 a petition by either party;

1021 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a  
1022 state certified general real property appraiser or state certified residential real property  
1023 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission  
1024 and the Georgia Real Estate Appraisers Board and shall have experience or expertise  
1025 in appraising the type of property that is the subject of the arbitration;

1026 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and  
1027 place to hear evidence and testimony from both parties. The arbitrator shall provide  
1028 written notice to the parties personally or by registered or certified mail or statutory  
1029 overnight delivery not less than ten days before the hearing. Such written notice shall  
1030 advise each party that documents or other written evidence to be presented at the  
1031 hearing by a party must be provided to the other party not less than seven days prior  
1032 to the time of the hearing and that any failure to comply with this requirement, unless  
1033 waived by mutual written agreement of such parties, shall be grounds for a  
1034 continuance or for exclusion of such documents or other written evidence. The  
1035 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.  
1036 Following notification of the taxpayer of the date and time of the hearing, the  
1037 taxpayer shall be authorized to exercise a one-time option of changing the date and  
1038 time of the hearing to a date and time acceptable to the taxpayer and the county board  
1039 of tax assessors. The presiding or chief judge of the superior court of the circuit in  
1040 which the property is located may direct the arbitrator to proceed promptly with the  
1041 hearing and the determination of the appeal upon application of any party. The

1042 hearing shall occur in the county in which the property is located or such other place  
 1043 as may be agreed upon in writing by the parties;

1044 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,  
 1045 testimony, and other matters, and to cross-examine witnesses. The arbitrator may  
 1046 hear and determine the controversy upon the documents, testimony, and other matters  
 1047 produced notwithstanding the failure of a party duly notified to appear;

1048 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and  
 1049 other matters introduced at the hearing. The arbitrator or any party to the proceeding  
 1050 may have the proceedings transcribed by a court reporter;

1051 (vi) The provisions of this paragraph may be waived at any time by written consent  
 1052 of the taxpayer and the board of tax assessors;

1053 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding  
 1054 the fair market value of the property subject to nonbinding arbitration;

1055 (viii) In order to determine the fair market value, the arbitrator may consider the final  
 1056 value for the property submitted by the county board of tax assessors and the final  
 1057 value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any  
 1058 appraisal by the taxpayer's appraiser;

1059 (ix) The arbitrator may consider, but shall not be bound by, the final value submitted  
 1060 by the county board of tax assessors, the final value submitted by the taxpayer, and  
 1061 evidence supporting the values submitted by the county board of tax assessors and the  
 1062 taxpayer. The arbitrator shall determine the fair market value of the property under  
 1063 appeal. The arbitrator shall notify both parties of the decision verbally and shall send  
 1064 both parties the decision in writing;

1065 (x) If the taxpayer's value is closest to the fair market value determined by the  
 1066 arbitrator, the county shall be responsible for the appeal administrator's fees, if any,  
 1067 and the fees and costs of such arbitrator. If the value of the board of tax assessors is  
 1068 closest to the fair market value determined by the arbitrator, the taxpayer shall be  
 1069 responsible for the appeal administrator's fees, if any, and the fees and costs of such  
 1070 arbitrator; and

1071 (xi) The board of tax assessors shall have the burden of proving its opinion of value  
 1072 and the validity of its proposed assessment by a preponderance of evidence.

1073 (4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the  
 1074 valuation established or rendered by any county board of equalization, arbitrator, hearing  
 1075 officer, or superior court.

1076 (5)(A) If the county's tax bills are issued before an arbitrator has rendered his or her  
 1077 decision on property which is on appeal, the county board of tax assessors shall specify  
 1078 to the county tax commissioner the lesser of the valuation in the year preceding the year

1079 in which the appeal was filed or 85 percent of the current year's value, unless the  
 1080 property in issue has been issued a building permit and structural improvements have  
 1081 occurred or structural improvements have been made without a building permit, in  
 1082 which case, it shall specify 85 percent of the current year's valuation as set by the  
 1083 county board of tax assessors. Depending on the circumstances of the property, this  
 1084 amount shall be the basis for a temporary tax bill to be issued; provided, however, that  
 1085 the taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the  
 1086 current year's valuation if no structural improvement has occurred. The county tax  
 1087 commissioner shall have the authority to adjust such tax bill to reflect the 100 percent  
 1088 value as requested by the taxpayer. Such tax bill shall be accompanied by a notice to  
 1089 the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal  
 1090 process. Such notice shall also indicate that upon resolution of the appeal, there may  
 1091 be additional taxes due or a refund issued.

1092 (B) For the purposes of this Code section, any final value that causes a reduction in  
 1093 taxes and creates a refund that is owed to the taxpayer shall be paid by the tax  
 1094 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as  
 1095 provided in subsection (m) of this Code section.

1096 (C) For the purposes of this Code section, any final value that causes an increase in  
 1097 taxes and creates an additional billing shall be paid to the tax commissioner as any other  
 1098 tax due along with interest, as provided in subsection (m) of this Code section.

1099 **(g) Appeals to the superior court.**

1100 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county  
 1101 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court  
 1102 of the county in which the property lies. By mutual written agreement, the taxpayer and  
 1103 the county board of tax assessors may waive an appeal to the county board of  
 1104 equalization and initiate an appeal under this subsection. A county board of tax assessors  
 1105 shall not appeal a decision of the county board of equalization or hearing officer, as  
 1106 applicable, changing an assessment by 20 percent or less unless the board of tax assessors  
 1107 gives the county governing authority a written notice of its intention to appeal, and,  
 1108 within ten days of receipt of the notice, the county governing authority by majority vote  
 1109 does not prohibit the appeal. In the case of a joint city-county board of tax assessors,  
 1110 such notice shall be given to the city and county governing authorities, either of which  
 1111 may prohibit the appeal by majority vote within the allowed period of time.

1112 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be  
 1113 effected by e-mailing, if the county board of tax assessors has adopted a written policy  
 1114 consenting to electronic service, or by mailing to or filing with the county board of tax  
 1115 assessors a written notice of appeal. An appeal by the county board of tax assessors shall

1116 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and  
1117 shall contain the name and the last known address of the taxpayer. The notice of appeal  
1118 shall specifically state the grounds for appeal. The notice shall be mailed or filed within  
1119 30 days from the date on which the decision of the county board of equalization, hearing  
1120 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of  
1121 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt  
1122 of a taxpayer's notice of appeal, the county board of tax assessors shall send to the  
1123 taxpayer notice that a settlement conference, in which the county board of tax assessors  
1124 and the taxpayer shall confer in good faith, will be held at a specified date and time which  
1125 shall be no later than 30 days from the notice of the settlement conference, and notice of  
1126 the amount of the filing fee, if any, required by the clerk of the superior court. The  
1127 taxpayer may exercise a one-time option to reschedule the settlement conference to a  
1128 different date and time acceptable to the taxpayer, but in no event later than 30 days from  
1129 the date of the notice. If at the end of the 45 day review period the county board of tax  
1130 assessors elects not to hold a settlement conference, then the appeal shall terminate and  
1131 the taxpayer's stated value shall be entered in the records of the board of tax assessors as  
1132 the fair market value for the year under appeal. If the appellant chooses not to participate  
1133 in the settlement conference, he or she may not seek and shall not be awarded fees and  
1134 costs at such time when the appeal is settled in superior court. If at the conclusion of the  
1135 settlement conference the parties cannot agree on a fair market value, then written notice  
1136 shall be provided to the taxpayer that the filing fees must be paid by the taxpayer to the  
1137 clerk of the superior court within ten days of the date of the conference, with a copy of  
1138 the check delivered to the county board of tax assessors. Notwithstanding any other  
1139 provision of law to the contrary, the amount of the filing fee for an appeal under this  
1140 subsection shall be \$25.00. Upon receipt of proof of payment to the clerk of the superior  
1141 court, the county board of tax assessors shall certify to the clerk of the superior court the  
1142 notice of appeal and any other papers specified by the person appealing including, but not  
1143 limited to, the staff information from the file used by the county board of tax assessors,  
1144 the county board of equalization, the hearing officer, or the arbitrator. All papers and  
1145 information certified to the clerk shall become a part of the record on appeal to the  
1146 superior court. At the time of certification of the appeal, the county board of tax  
1147 assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of  
1148 the notice of appeal and with the civil action file number assigned to the appeal. Such  
1149 service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No  
1150 discovery, motions, or other pleadings may be filed by the county board of tax assessors  
1151 in the appeal until such service has been made.



1152 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have  
 1153 the burden of proving its opinions of value and the validity of its proposed assessment by  
 1154 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such  
 1155 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the  
 1156 value asserted by the board of tax assessors is unreasonable and authorize the  
 1157 determination of the final value of the property.

1158 (4)(A) The appeal shall be placed on the court's next available jury or bench trial  
 1159 calendar, at the taxpayer's election, following the filing of the appeal unless continued  
 1160 by the court. If only questions of law are presented in the appeal, the appeal shall be  
 1161 heard as soon as practicable before the court sitting without a jury. Each hearing before  
 1162 the court sitting without a jury at the taxpayer's election shall be held within 30 days  
 1163 following the date on which the appeal is filed with the clerk of the superior court.

1164 (B)(i) The county board of tax assessors shall use the valuation of the county board  
 1165 of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the  
 1166 tax digest for the county.

1167 (ii)(I) If the final determination of value on appeal is less than the valuation thus  
 1168 used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to  
 1169 reflect the final value for the year in question.

1170 (II) If the final determination of value on appeal causes a reduction in taxes and  
 1171 creates a refund that is owed to the taxpayer, it shall be paid by the tax  
 1172 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,  
 1173 as provided in subsection (m) of this Code section.

1174 (III) If the final determination of value on appeal is 85 percent or less of the  
 1175 valuation set by the county board of equalization, hearing officer, or arbitrator as to  
 1176 any real property, the taxpayer, in addition to the interest provided for by this  
 1177 paragraph, shall recover costs of litigation and reasonable attorney's fees incurred  
 1178 in the action. Any appeal of an award of attorney's fees by the county shall be  
 1179 specifically approved by the governing authority of the county.

1180 (iii) If the final determination of value on appeal is greater than the valuation set by  
 1181 the county board of equalization, hearing officer, or arbitrator, as applicable, causes  
 1182 an increase in taxes, and creates an additional billing, it shall be paid to the tax  
 1183 commissioner as any other tax due along with interest, as provided in subsection (m)  
 1184 of this Code section."

1185 **SECTION 10.**

1186 Said title is further amended in Code Section 48-5-345, relating to county tax digests and  
 1187 deviations from certain assessment ratio, by adding a new subsection to read as follows:

1188 "(c) Beginning with tax digests on or after the effective date of this subsection, no county  
 1189 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1190 **SECTION 11.**

1191 Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating  
 1192 to the levy and collection of tax by municipalities for independent school systems, as  
 1193 follows:

1194 "(a) Each municipality authorized by law to maintain an independent school system may  
 1195 support and maintain the public common schools within the independent school system by  
 1196 levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits  
 1197 of the ~~municipality~~ independent school system. The board of education of the municipality  
 1198 or other authority charged with the duty of operating the independent school system shall  
 1199 annually recommend to the governing authority of the municipality the rate of the tax levy,  
 1200 within the limitations fixed by law, to be made upon all taxable property within the limits  
 1201 of the ~~municipality~~ independent school system. Taxes levied and collected for support and  
 1202 maintenance of the independent school system by the municipal governing authority shall  
 1203 be appropriated, when collected, by the governing authority to the board of education or  
 1204 other authority charged with the duty of operating the independent school system. Funds  
 1205 appropriated to an independent school system shall be expended by the board of education  
 1206 or other authority charged with the duty of operating the independent school system only  
 1207 for educational purposes including, but not limited to, school lunch purposes. The term  
 1208 'school lunch purposes' shall include payment of costs and expenses incurred in the  
 1209 purchase of school lunchroom supplies; the purchase, replacement, or maintenance of  
 1210 school lunchroom equipment; the transportation, storage, and preparation of foods; and all  
 1211 current operating expenses incurred in the management and operation of school lunch  
 1212 programs in the public common schools of the independent school system. 'School lunch  
 1213 purposes' shall not include the purchase of foods."

1214 **SECTION 12.**

1215 Said title is further amended by revising Code Section 48-5-492, relating to issuance of  
 1216 mobile home location permits, as follows:

1217 "48-5-492.

1218 (a) Each year every owner of a mobile home subject to taxation under this article shall  
 1219 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county  
 1220 of taxation of the mobile home a mobile home location permit. The issuance of the permit  
 1221 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the  
 1222 color of which shall be prescribed for each year by the commissioner. Each decal shall

1223 reflect the county of issuance and the calendar year for which the permit is issued. The  
 1224 decal shall be prominently attached and displayed on the mobile home by the owner.  
 1225 (b) Except as provided for mobile homes owned by a dealer, no mobile home location  
 1226 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes  
 1227 due on the mobile home have been paid. Each year every owner of a mobile home situated  
 1228 in this state on January 1 which is not subject to taxation under this article shall obtain on  
 1229 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the  
 1230 mobile home is situated a mobile home location permit. The issuance of the permit shall  
 1231 be evidenced by the issuance of a decal which shall reflect the county of issuance and the  
 1232 calendar year for which the permit is issued. The decal shall be prominently attached and  
 1233 displayed on the mobile home by the owner."

1234 **SECTION 13.**

1235 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to  
 1236 attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:  
 1237 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
 1238 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than  
 1239 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of  
 1240 purchase of a decal prior to the date of the issuance of a summons, the fine shall be ~~\$25.00~~  
 1241 \$50.00; provided, however, that in the event such person owns more than one mobile home  
 1242 in an individual mobile home park, then the maximum fine under this paragraph for such  
 1243 person with respect to such mobile home park shall not exceed \$1,000.00."

1244 **SECTION 14.**

1245 Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax  
 1246 returns and decal application and issuance, as follows:  
 1247 "48-5-494.  
 1248 Each year every owner of a mobile home subject to taxation under this article shall return  
 1249 the mobile home for taxation and shall pay the taxes due on the mobile home at the time  
 1250 the owner applies for the mobile home location permit, or at the time of the first sale or  
 1251 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.  
 1252 If the owner returns such owner's mobile home for taxation prior to the date that the  
 1253 application for the mobile home location permit is required, such owner shall apply for the  
 1254 permit at the time such owner returns the mobile home for taxation."

1255 **SECTION 15.**

1256 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax  
 1257 exemptions, by revising subsection (b) as follows:

1258 "(b) In order to exercise any exemption provided in this Code section, the total  
 1259 consideration of the transfer ~~shall be shown~~ for real and personal property conveyed shall  
 1260 be shown on the form prescribed in subsection (c) of Code Section 48-6-4."

1261 **SECTION 16.**

1262 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax  
 1263 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1264 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to  
 1265 the clerk of the superior court or his or her deputy, and that the actual consideration of real  
 1266 and personal property conveyed shall be shown separately on the form prescribed in  
 1267 subsection (c) of this Code section, prior to and as a prerequisite to the filing for record of  
 1268 any deed, instrument, or other writing described in Code Section 48-6-1.

1269 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed  
 1270 for record or recorded in the office of the clerk of the superior court or filed for record or  
 1271 recorded in or on any other official record of this state or of any county until the tax  
 1272 imposed by this article has been paid and until the actual consideration of real and personal  
 1273 property conveyed has been shown separately on the form prescribed in subsection (c) of  
 1274 this Code section; provided, however, that any such deed, instrument, or other writing filed  
 1275 or recorded which would otherwise constitute constructive notice shall constitute such  
 1276 notice whether or not such tax was in fact paid.

1277 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be  
 1278 determined on the basis of written disclosure of the actual consideration ~~or value~~ of the  
 1279 interest in the property granted, assigned, transferred, or otherwise conveyed. The  
 1280 disclosure of the amount of tax and the actual consideration shall be made on a form or in  
 1281 electronic format prescribed by the commissioner and provided by the clerk of the superior  
 1282 court. By the fifteenth day of the month following the month the deed, instrument, or other  
 1283 writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or  
 1284 made available electronically to the state auditor and to the tax commissioner and the board  
 1285 of tax assessors in the county where the deed, instrument, or other writing is recorded."

1286 **SECTION 17.**

1287 (a) Section 11, this section, and Section 18 of this Act shall become effective upon the  
 1288 approval of this Act by the Governor or upon this Act becoming law without such approval.

1289 (b) Section 10 of this Act shall become effective on January 1, 2017.

1290 (c) The remaining sections of this Act shall become effective on January 1, 2016.

1291

**SECTION 18.**

1292 All laws and parts of laws in conflict with this Act are repealed.