

The Senate Committee on Finance offers the following substitute to HB 202:

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

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

31 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

32 **SECTION 1.**

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

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

41 (B)(i) In the discretion of the tax commissioner, a taxpayer shall have the option of
42 receiving tax bills or subsequent delinquent notices via electronic transmission in lieu
43 of, or in addition to, receiving a paper bill via first-class mail. The tax bill shall be
44 transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in
45 portable document format using all e-mail addresses provided by the taxpayer, and
46 the date shown on such transmission shall serve as a postmark. In any instance where
47 such transmission proves undeliverable, the tax commissioner shall mail such tax bill
48 or subsequent delinquent notice to the address of record as found in the county board
49 of tax assessors' records.

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

53 (2) A new ~~purchaser of property~~ owner shall not be required to pay the interest specified
54 in Code Section 48-2-40, or the penalty specified in Code Section 48-2-44, until 60 days
55 after the tax collector or tax commissioner has forwarded a tax bill to the new ~~purchaser~~
56 owner in accordance with paragraph (1) of this subsection. This paragraph shall apply
57 only to the tax bill applicable to the year in which the property was purchased."

58 **SECTION 2.**

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

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

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

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

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

76 **SECTION 2A.**

77 Said title is further amended in Code Section 48-5-32.1, relating to the certification of
 78 assessed taxable value of property and method of computation, by revising paragraphs (1)
 79 and (2) of subsection (c) as follows:

80 "(c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 81 a millage rate which ~~does not~~ may exceed the roll-back rate but does not increase the
 82 millage rate above the current rate, it shall adopt that millage rate at an advertised public
 83 meeting and at a time and place which is convenient to the taxpayers of the taxing
 84 jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

85 (2) In those instances in which the recommending authority or levying authority
 86 proposes to establish a general maintenance and operation millage rate which would
 87 require increases beyond the roll-back rate that result in a millage rate increase above the
 88 current rate, the recommending authority or levying authority shall advertise its intent to
 89 do so and shall conduct at least three public hearings thereon, at least one of which shall
 90 commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business
 91 weekday. The recommending authority or levying authority shall place an advertisement
 92 in a newspaper of general circulation serving the residents of the unit of local government
 93 and post such advertisement on the website of the recommending or levying authority,
 94 which shall read as follows:

95 'NOTICE OF PROPERTY TAX INCREASE

96 The (name of recommending authority or levying authority) has tentatively adopted a
97 millage rate which will require an increase in property taxes by (percentage increase
98 over roll-back rate) percent.

99 All concerned citizens are invited to the public hearing on this tax increase to be held
100 at (place of meeting) on (date and time).

101 Times and places of additional public hearings on this tax increase are at (place of
102 meeting) on (date and time).

103 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
104 increase of (millage rate increase above the roll-back rate) mills. Without this tentative
105 tax increase, the millage rate will be no more than (roll-back millage rate) mills. The
106 proposed tax increase for a home with a fair market value of (average home value from
107 previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)
108 and the proposed tax increase for nonhomestead property with a fair market value of
109 (average nonhomestead property value from previous year's digest rounded to nearest
110 \$25,000.00) is approximately \$(increase).'

111 Simultaneously with this notice the recommending authority or levying authority shall
112 provide a press release to the local media."

113 **SECTION 3.**

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

116 "(3) In the discretion of the tax commissioner, a taxpayer shall have the option of
117 receiving notices of taxes due via electronic transmission in lieu of, or in addition to,
118 receiving a paper bill via first-class mail. The tax bill shall be transmitted to the taxpayer
119 via e-mail, with delivery or read receipt requested, in portable document format using all
120 e-mail addresses provided by the taxpayer, and the date shown on such transmission shall
121 serve as a postmark. In any instance where such transmission proves undeliverable, the
122 tax commissioner shall mail a bill to the address of record as found in the county board
123 of tax assessors' records. ~~After notices of taxes due are mailed out, each~~ Each taxpayer
124 shall be afforded 60 days from date of postmark to make full payment of taxes due before
125 the taxes shall bear interest as provided in this Code section. ~~The time period for~~
126 payment provided for by this ~~This~~ paragraph shall not apply in those counties in which
127 a lesser time has been provided by law."

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SECTION 4.

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

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

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SECTION 5.

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

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"48-5-265.

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

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

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(b) The governing authorities of any two or more counties may join together and by intergovernmental agreement Each Class I county may contract with a contiguous county which has a minimum county property appraisal staff to carry out this part following

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164 consultation with the county boards of tax assessors of such counties. Counties contracting
 165 in this manner All counties subject to an intergovernmental agreement under this
 166 subsection shall retain their separate character for the purpose of determining the class and
 167 minimum staff requirements for each contracting county.

168 (c)(1) Any Each Class I county, at its discretion, may enter into contracts with persons
 169 to render advice or assistance to the county board of tax assessors and to the county board
 170 of equalization in the assessment and equalization of taxes and to perform such other
 171 ministerial duties as are necessary and appropriate to carry out this part, the establishment
 172 of property valuations, or the defense of such valuations. Such advice and assistance
 173 shall be in compliance with the laws of this state and the rules and regulations of the
 174 commissioner. Individuals performing services under such contracts shall complete
 175 satisfactorily such training courses as directed by the commissioner. The function of any
 176 person contracting to render such services shall be advisory or ministerial, ~~only~~ and the
 177 final decision as to the amount of assessments and the equalization of assessments shall
 178 be made by the county board of tax assessors ~~and the county board of equalization and~~
 179 shall be set forth in the minutes of the county board of tax assessors.

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

186 SECTION 6.

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

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

197 ~~(2)(A) The provisions of paragraph (1) of this subsection to the contrary~~
 198 ~~notwithstanding, this paragraph shall apply with respect to counties having a population~~

199 ~~of 600,000 or more according to the United States decennial census of 1970 or any~~
 200 ~~future such census.~~

201 ~~(B)(2)~~ In all cases in which unreturned personal property is assessed by the board after
 202 the time provided by law for making tax returns has expired, the board shall add to the
 203 assessment of the property a penalty of 10 percent, which shall be included as a part of
 204 the taxable value for the year.

205 (c) ~~Real property~~, When the value of which was real property is reduced or is unchanged
 206 from the value on the initial annual notice of assessment and such valuation is established
 207 by an appeal as the result of either an appeal decision rendered pursuant to Code Section
 208 48-5-311 or stipulated by agreement of the parties to such an appeal that this subsection
 209 shall apply in any year, that has not been returned by the taxpayer at a different value
 210 during the next two successive years, the valuation so established by appeal decision or
 211 agreement may not be changed increased by the board of tax assessors during such the next
 212 two successive years, subject to the following exceptions: for the sole purpose of changing
 213 the valuation established or decision rendered in an appeal to the board of equalization or
 214 superior court. In such cases, before changing such value or decision, the board of
 215 assessors shall first conduct an investigation into factors currently affecting the fair market
 216 value. The investigation necessary shall include, but not be limited to, a visual on-site
 217 inspection of the property to ascertain if there have been any additions, deletions, or
 218 improvements to such property or the occurrence of other factors that might affect the
 219 current fair market value. If a review to determine if there are any errors in the description
 220 and characterization of such property in the files and records of the board of tax assessors
 221 discloses any errors, such errors shall not be the sole sufficient basis for increasing the
 222 valuation during the two-year period.

223 (1) This subsection shall not apply to a valuation established by an appeal decision if the
 224 taxpayer or his or her authorized representative failed to attend the appeal hearing or
 225 provide the board of equalization, hearing officer, or arbitrator with some written
 226 evidence supporting the taxpayer's opinion of value;

227 (2) This subsection shall not apply to a valuation established by an appeal decision or
 228 agreement if the taxpayer files a return at a different valuation during the next two
 229 successive years;

230 (3) If the taxpayer files an appeal pursuant to Code Section 48-5-311 during the next two
 231 successive years, the board of equalization, hearing officer, or arbitrator may increase or
 232 decrease the value of the real property based on the evidence presented by the parties
 233 during the appeal process; and

234 (4) The board of tax assessors may increase or decrease the value of the real property if,
 235 after a visual on-site inspection of the property, it is found that there have been substantial

236 additions, deletions, or improvements to such property or that there are errors in the board
 237 of tax assessors' records as to the description or characterization of the property, and the
 238 board of tax assessors finds an occurrence of other material factors that substantially
 239 affect the current fair market value of such property."

240 **SECTION 7.**

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

244 "48-5-302.

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

251 **SECTION 8.**

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

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

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

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

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

268 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 269 ten business days, copies of such public records and information, including, but not
 270 limited to, a description of the methodology used by the board of tax assessors in setting

271 the property's fair market value, all documents reviewed in making the assessment, the
 272 address and parcel identification number of all real property utilized as qualified
 273 comparable properties, and all factors considered in establishing the new assessment, at
 274 a uniform copying fee not to exceed 25¢ per page; ~~and~~

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

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

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

290 **SECTION 9.**

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

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

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

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

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

301 (2) It shall be the duty of the appeal administrator to receive any complaint filed with
 302 respect to the official actions of any member of a county board of equalization regarding
 303 technical competency, compliance with state law and regulations, or rude or
 304 unprofessional conduct or behavior toward any member of the public and to forward such
 305 complaint to the grand jury for investigation. Following an investigation, the grand jury
 306 shall issue a written report of its findings, which shall include such evaluations,

307 judgments, and recommendations as it deems appropriate. The findings of the report may
 308 be grounds for removal of a member of the board of equalization by the grand jury for
 309 failure to perform the duties required under this Code section.

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

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

319 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the
 320 report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code
 321 section and to remove one or more members of the board of equalization for failure to
 322 perform the duties required under this Code section.

323 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 324 authority of a county makes a request to the grand jury of the county for additional
 325 alternate members of boards of equalization, the grand jury shall appoint the number of
 326 alternate members so requested to each board of equalization, such number not to exceed
 327 a maximum of 21 alternate members for each of the boards. The alternate members of
 328 the boards shall be duly qualified and authorized to serve on any of the boards of
 329 equalization of the county. ~~The grand jury of any such county~~ members of each board
 330 of equalization may designate a chairperson and two vice chairpersons of each such board
 331 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~
 332 ~~administrative authority in calling and conducting the business of the board.~~ The appeal
 333 administrator shall have administrative authority in all matters governing the conduct and
 334 business of the boards of equalization so as to provide oversight and supervision of such
 335 boards and scheduling of appeals. Any combination of members or alternate members
 336 of any such board of equalization of the county shall be competent to exercise the power
 337 and authority of the board. Any person designated as an alternate member of any such
 338 board of equalization of the county shall be competent to serve in such capacity as
 339 provided in this Code section upon appointment and taking of oath.

340 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
 341 this state having a population of 400,000 or more according to the United States
 342 decennial census of 1990 or any future such census, the governing authority of the
 343 county, by appropriate resolution adopted on or before November 1 of each year, may

344 elect to have selected one additional county board of equalization for each 10,000 parcels
 345 of real property in the county or for any part of a number of parcels in the county
 346 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
 347 board of equalization of the county may decide an appeal from an assessment,
 348 notwithstanding any other provisions of this Code section. The decision shall be in
 349 writing and signed by at least two members of the board of equalization; and, except for
 350 the number of members necessary to decide an appeal, the decision shall conform to the
 351 requirements of this Code section.

352 (4) The governing authorities of two or more counties may by intergovernmental
 353 agreement establish regional boards of equalization for such counties which shall operate
 354 in the same manner and be subject to all of the requirements of this Code section
 355 specified for county boards of equalization. The intergovernmental agreement shall
 356 specify the manner in which the members of the regional board shall be appointed by the
 357 grand jury of each of the counties, ~~and shall specify which clerk of the superior court~~
 358 appeal administrator shall have oversight over and supervision of such regional board,
 359 and shall provide for funding from each participating county for the operations of the
 360 appeal administrator as required by subparagraph (d)(4)(C.1) of this Code section. All
 361 hearings and appeals before a regional board shall be conducted in the county in which
 362 the property which is the subject of the hearing or appeal is located.

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

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

375 (2)(A) Each person seeking to be appointed as a member or alternate member of a
 376 county board of equalization shall, not later than immediately prior to the time of his
 377 or her appointment under subsection (c) of this Code section, file with the clerk of the
 378 superior court a uniform application form which shall be a public record. The Council
 379 of Superior Court Clerks of Georgia created under Code Section 15-6-50.2 shall design

380 the form which indicates the applicant's education, employment background,
 381 experience, and qualifications for such appointment.

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

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

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

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

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

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

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

414 (1) Except as provided in paragraph (2) of this subsection, each member and alternate
 415 member of the county board of equalization shall be appointed for a term of three

416 calendar years next succeeding the date of such member or such alternate member's
417 selection. Each term shall begin on January 1.

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

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

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

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

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

460 _____
 461 Signature of member or alternate member'

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

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

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

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

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

486 (4)(A) The ~~clerk of the superior court~~ appeal administrator shall have oversight over
 487 and supervision of all boards of equalization of the county and hearing officers. This
 488 oversight and supervision shall include, but not be limited to, requiring appointment of

489 members of county boards of equalization by the grand jury; giving the notice of the
 490 appointment of members and alternates of the county board of equalization by the
 491 county grand jury as required by Code Section 15-12-81; collecting the names of
 492 possible appointees; collecting information from possible appointees as to their
 493 qualifications; presenting the names of the possible appointees to the county grand jury;
 494 processing the appointments as required by paragraph (4) of subsection (c) of this Code
 495 section, including administering the oath of office to the newly appointed members and
 496 alternates of the county board of equalization as required by paragraph (5) of such
 497 subsection; instructing the newly appointed members and alternates as to the training
 498 they must receive and the operations of the county board of equalization; presenting to
 499 the grand jury of the county the names of possible appointees to fill vacancies as
 500 provided in paragraph (3) of such subsection; maintaining a roster of board members
 501 and alternates, maintaining a record showing that the board members and alternates
 502 completed training, keeping attendance records of board members and alternates for the
 503 purpose of payment for service, and maintaining the uniform application forms and
 504 keeping a record of the appointment dates of board members and alternates and their
 505 terms in office; and informing the county board of equalization that it must establish by
 506 regulation procedures for conducting appeals before the board as required by paragraph
 507 (3) of ~~this subsection (d) of this Code section.~~ Oversight and supervision shall also
 508 include the scheduling of board hearings, assistance in scheduling hearings before
 509 hearing officers, and giving notice of the date, time, and place of hearings to the
 510 taxpayers and the county board of tax assessors and giving notice of the decisions of
 511 the county board of equalization or hearing officer to the taxpayer and county board of
 512 tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

519 (C.1) The operations of the appeal administrator under this Code section shall, for
 520 budgeting purposes, constitute a distinct budget unit within the county budget that is
 521 separate from the operations of the clerk of the superior court. The appeal administrator
 522 budget unit shall contain a separate line item for the compensation of the appeal
 523 administrator for the performance of duties required under this Code section as well as
 524 separate lines items for resources, facilities, and personnel as specified under
 525 subparagraphs (B) and (C) of this paragraph.

526 (D) The ~~clerk of superior court~~ appeal administrator shall maintain any county records
 527 of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned
 528 or unclaimed mail, and from the hearings before the board of equalization and before
 529 hearing officers until for 12 months after the deadline to file any appeal to the superior
 530 court expires. If an appeal is not filed to the superior court, the ~~clerk of superior court~~
 531 appeal administrator is authorized to properly destroy any records from the hearings
 532 before the county board of equalization or hearing officers but shall maintain records
 533 of all notices to the taxpayer and the taxpayer's attorney and certified receipts of
 534 returned or unclaimed mail for 12 months. If an appeal to the superior court is filed,
 535 the ~~clerk of superior court~~ appeal administrator shall file such appeal and records in the
 536 civil action that is considered open by the clerk of superior court for such appeal, and
 537 such records shall become part of the record on appeal in accordance with paragraph
 538 (2) of subsection (g) of this Code section.

539 (e) **Appeal.**

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

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

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

547 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 548 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 549 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under
 550 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
 551 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

552 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 553 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 554 this Code section with an aggregate fair market value in excess of \$750,000.00 as
 555 shown on the taxpayer's annual notice of current assessment under Code Section
 556 48-5-306, pursuant to subsection (e.1) of this Code section.

557 (A.1) The commissioner shall establish by rule and regulation a uniform appeal form
 558 that the taxpayer may use. Such uniform appeal form shall require the initial assertion
 559 of a valuation of the property by the taxpayer.

560 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any
 561 taxpayer having property that is located within a municipality, the boundaries of which
 562 municipality extend into more than one county, may also appeal from an assessment on

563 such property by the county board of tax assessors to the county board of equalization,
564 ~~or to a hearing officer, or to arbitration~~ as to matters of uniformity of assessment of
565 such property with other properties located within such municipality, and any
566 uniformity adjustments to the assessment that may result from such appeal shall only
567 apply for municipal ad valorem tax purposes.

568 (B.1) The taxpayer or his or her agent or representative may submit in support of his
569 or her appeal an appraisal given, signed, and certified as such by a real property
570 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
571 Estate Appraisers Board which was performed not later than nine months prior to the
572 date of assessment. The board of tax assessors shall consider the appraisal upon
573 request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax
574 assessors shall notify the taxpayer or his or her agent or representative of acceptance
575 of the appraisal or shall notify the taxpayer or his or her agent or representative of the
576 reasons for rejection.

577 (B.2) The taxpayer or his or her agent or representative may submit in support of his
578 or her appeal the most current report of the sales ratio study for the county conducted
579 pursuant to Code Section 48-5-274. The board of tax assessors shall consider such
580 sales ratio study upon request of the taxpayer or his or her agent or representative.

581 (B.3) Any assertion of value by the taxpayer on the uniform appeal form made to the
582 board of tax assessors shall be subject to later amendment or revision by the taxpayer
583 by submission of written evidence to the board of tax assessors.

584 (B.4) If more than one property of a taxpayer is under appeal, the board of
585 equalization, arbitrator, or hearing officer, as the case may be, shall, upon request of the
586 taxpayer, consolidate all such appeals in one hearing and shall announce separate
587 decisions as to each parcel or item of property. Any appeal from such a consolidated
588 hearing to the superior court as provided in subsection (g) of this Code section shall
589 constitute a single civil action and, unless the taxpayer specifically so indicates in the
590 taxpayer's notice of appeal, shall apply to all such parcels or items of property.

591 (B.5) Within ten days of a final determination of value under this Code section and the
592 expiration of the 30 day appeal period provided by subsection (g) of this Code section,
593 or, as otherwise provided by law, with no further option to appeal, the county board of
594 tax assessors shall forward such final determination of value to the tax commissioner.

595 (C) Appeals to the county board of equalization shall be conducted in the manner
596 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
597 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
598 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
599 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.

600 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
 601 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
 602 exercise a one-time option of changing the date and time of the taxpayer's scheduled
 603 hearing to a day and time acceptable to the taxpayer and the county board of tax
 604 assessors. ~~The clerk of the superior court~~ appeal administrator shall grant additional
 605 extensions to the taxpayer or the county board of tax assessors for good cause shown,
 606 or by agreement of the parties.

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

613 (2)(A) **Appeal to board of equalization**. An appeal shall be effected by e-mailing,
 614 if the county board of tax assessors has adopted a written policy consenting to
 615 electronic service, ~~or~~ by mailing to, or by filing with the county board of tax assessors
 616 a notice of appeal within 45 days from the date of mailing the notice pursuant to Code
 617 Section 48-5-306. A written objection to an assessment of real property received by a
 618 county board of tax assessors stating the location of the real property and the
 619 identification number, if any, contained in the tax notice shall be deemed a notice of
 620 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. A
 621 written objection to an assessment of personal property received by a county board of
 622 tax assessors giving the account number, if any, contained in the tax notice and stating
 623 that the objection is to an assessment of personal property shall be deemed a notice of
 624 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. The
 625 county board of tax assessors shall review the valuation or denial in question, and, if
 626 any changes or corrections are made in the valuation or decision in question, the board
 627 shall send a notice of the changes or corrections to the taxpayer pursuant to Code
 628 Section 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the
 629 county board of equalization as provided in subparagraph (C) of this paragraph if the
 630 taxpayer is dissatisfied with the changes or corrections made by the county board of tax
 631 assessors.

632 (B) If no changes or corrections are made in the valuation or decision, the county board
 633 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
 634 agent or representative of the taxpayer who the taxpayer has requested that such notice
 635 be sent, and to the county board of equalization which notice shall also constitute the
 636 taxpayer's appeal to the county board of equalization without the necessity of the

637 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
 638 to the county board of equalization. The county board of tax assessors shall also send
 639 or deliver all necessary papers to the county board of equalization. If, however, the
 640 taxpayer and the county board of tax assessors execute a signed agreement as to
 641 valuation, the appeal shall terminate as of the date of such signed agreement.

642 (C) If changes or corrections are made by the county board of tax assessors, the board
 643 shall notify the taxpayer in writing of such changes. The commissioner shall develop
 644 and make available to county boards of tax assessors a suitable form which shall be
 645 used in such notification to the taxpayer. The notice shall be sent by regular mail
 646 properly addressed to the address or addresses the taxpayer provided to the county
 647 board of tax assessors and to any authorized agent or representative of the taxpayer who
 648 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
 649 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
 650 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue
 651 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if
 652 the county board of tax assessors has adopted a written policy consenting to electronic
 653 service, or by mailing to or filing with the county board of tax assessors a written notice
 654 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the
 655 notice of appeal and all necessary papers to the county board of equalization.

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

660 (3)(A) ~~In any each year in which no county-wide revaluation is implemented,~~ the
 661 county board of tax assessors shall ~~make its determination~~ review the appeal and notify
 662 the taxpayer of any corrections or changes within 180 days after receipt of the
 663 taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the
 664 taxpayer within such 180 day period ~~during such year,~~ the appeal shall be automatically
 665 referred to the county board of equalization property valuation asserted by the taxpayer
 666 on the property tax return or the taxpayer's notice of appeal shall become the assessed
 667 fair market value for the taxpayer's property for the tax year under appeal. If no such
 668 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
 669 county board of equalization.

670 (B) In any county in which the number of appeals exceeds a number equal to or greater
 671 than 3 percent of the total number of parcels in the county or the sum of the current
 672 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
 673 gross tax digest of the county, the county board of tax assessors shall be granted an

674 additional 180 day period to make its determination and notify the taxpayer. The
 675 county board of tax assessors shall notify each affected taxpayer of the additional 180
 676 day review period provided in this subparagraph by mail or electronic communication,
 677 including posting notice on the website of the county board of tax assessors if such a
 678 website is available. Such additional period shall commence immediately following the
 679 last day of the 180 days provided for under subparagraph (A) of this paragraph. If the
 680 county board of tax assessors fails to review the appeal and notify the taxpayer of any
 681 corrections or changes not later than the last day of such additional 180 day period, the
 682 most recent property tax valuation asserted by the taxpayer on the property tax return
 683 or on appeal shall prevail and shall be deemed the value established on such appeal
 684 unless a time extension is granted under subparagraph (C) of this paragraph. If no such
 685 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
 686 county board of equalization.

687 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
 688 proven to the commissioner prior to the expiration of the additional 180 day period
 689 provided for under subparagraph (B) of this paragraph, the commissioner shall be
 690 authorized to provide for a time extension beyond the end of such additional 180 day
 691 period. The duration of any such time extension shall be specified in writing by the
 692 commissioner and shall also be posted on the website of the county board of tax
 693 assessors if such a website is available. If the county board of tax assessors fails to
 694 make its review and notify the taxpayer and the taxpayer's attorney not later than the
 695 last day of such time extension, the most recent property tax valuation asserted by the
 696 taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail
 697 and shall be deemed the value established on such appeal. If no such assertion of value
 698 was submitted by the taxpayer, the appeal shall be forwarded to the county board of
 699 equalization. In addition, the commissioner shall be authorized to require additional
 700 training or require such other remediation as the commissioner may deem appropriate
 701 for failure to meet the deadline imposed by the commissioner under this subparagraph.

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

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

709 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 710 equalization shall set a date for a hearing on the questions presented and shall so notify

711 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
712 by first-class mail to the taxpayer and to any authorized agent or representative of the
713 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be
714 transmitted by e-mail to the county board of tax assessors if such board has adopted a
715 written policy consenting to electronic service, and, if it has not, then such notice shall
716 be sent to such board by first-class mail or intergovernmental mail. Such written notice
717 shall advise each party that he or she may request a list of witnesses, documents, or
718 other written evidence to be presented at the hearing by the other party, which shall be
719 provided to the requesting party not less than seven days prior to the time of the
720 hearing. Any failure to comply with this requirement shall be grounds for an automatic
721 continuance or for exclusion of such witness, documents, or other written evidence. A
722 taxpayer may appear before the board of equalization concerning any appeal in person,
723 by his or her authorized agent or representative, or both. The taxpayer shall specify in
724 writing to the board of equalization the name of any such agent or representative prior
725 to any appearance by the agent or representative before the board.

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

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

737 (D)(i) The board of equalization shall ~~render~~ announce its decision on each appeal
738 at the conclusion of the hearing ~~under~~ held in accordance with subparagraph (B) of
739 this paragraph before proceeding with another hearing. The decision of the county
740 board of equalization shall be in writing, shall be signed by each member of the
741 board, shall specifically decide each question presented by the appeal, shall specify
742 the reason or reasons for each such decision as to the specific issues of taxability,
743 uniformity of assessment, value, or denial of homestead exemptions depending upon
744 the specific issue or issues raised by the taxpayer in the course of such taxpayer's
745 appeal, shall state that with respect to the appeal no member of the board is
746 disqualified from acting by virtue of subsection (j) of this Code section, and shall
747 certify the date on which notice of the decision is given to the parties. Notice of the

748 decision shall be delivered by hand to each party, with written receipt, or given to
749 each party by sending a copy of the decision by registered or certified mail or
750 statutory overnight delivery to the appellant and by filing the original copy of the
751 decision with the county board of tax assessors. Each of the three members of the
752 county board of equalization must be present and must participate in the deliberations
753 on any appeal. A majority vote shall be required in any matter. All three members
754 of the board ~~must~~ shall sign the decision indicating their vote.

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

761 (iii)(I) If the county's tax bills are issued before an appeal has been finally
762 determined, the county board of tax assessors shall specify to the county tax
763 commissioner the lesser of the valuation in the last year for which taxes were finally
764 determined to be due on the property or 85 percent of the current year's value,
765 unless the property in issue is homestead property and has been issued a building
766 permit and structural improvements have occurred, or structural improvements have
767 been made without a building permit, in which case, it shall specify 85 percent of
768 the current year's valuation as set by the county board of tax assessors. Depending
769 on the circumstances of the property, this amount shall be the basis for a temporary
770 tax bill to be issued; provided, however, that a nonhomestead owner of a single
771 property valued at \$2 million or more may elect to pay the temporary tax bill which
772 specifies 85 percent of the current year's valuation; or, such owner may elect to pay
773 the amount of the difference between the 85 percent tax bill based on the current
774 year's valuation and the tax bill based on the valuation from the last year for which
775 taxes were finally determined to be due on the property in conjunction with the
776 amount of the tax bill based on valuation from the last year for which taxes were
777 finally determined to be due on the property, to the tax commissioner's office. Only
778 the amount which represents the difference between the tax bill based on the current
779 year's valuation and the tax bill based on the valuation from the last year for which
780 taxes were finally determined to be due will be held in an escrow account by the tax
781 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
782 released by the tax commissioner's office to the prevailing party. The taxpayer may
783 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
784 valuation if no substantial property improvement has occurred. The county tax

785 commissioner shall have the authority to adjust such tax bill to reflect the 100
 786 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 787 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 788 the appeal process. Such notice shall also indicate that upon resolution of the
 789 appeal, there may be additional taxes due or a refund issued.

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

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

798 (7) ~~The clerk of the superior court~~ appeal administrator shall furnish the county board
 799 of equalization necessary facilities and ~~secretarial and clerical~~ administrative help. The
 800 ~~clerk of the superior court~~ appeal administrator shall see that the records and information
 801 of the county board of tax assessors are transmitted to the county board of equalization.
 802 The county board of equalization ~~must~~ shall consider in the performance of its duties the
 803 information furnished by the county board of tax assessors and the taxpayer.

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

807 ~~(9)~~(8) If at any time during the appeal process to the county board of equalization and
 808 after certification by the county board of tax assessors to the county board of
 809 equalization, the county board of tax assessors and the taxpayer mutually agree in writing
 810 on the fair market value, then the county board of tax assessors, or the county board of
 811 equalization, as the case may be, shall enter the agreed amount in all appropriate records
 812 as the fair market value of the property under appeal, and the appeal shall be concluded.
 813 The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation
 814 unless otherwise waived by both parties.

815 (e.1) **Appeals to hearing officer.**

816 (1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
 817 real property with a fair market value in excess of ~~\$1 million~~ \$750,000.00 as shown on
 818 the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
 819 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
 820 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
 821 such qualified nonhomestead real property, at the option of the taxpayer, such

822 contiguous property may be consolidated with the qualified property for purposes of the
 823 hearing under this subsection.

824 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
 825 personal property or equipment used directly for the provision of wireless services by
 826 a provider of wireless services which is attached to or is located underneath a wireless
 827 cell tower or at a network data center location but which is not permanently affixed
 828 to such tower or data center so as to constitute a fixture.

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

834 (2) Individuals desiring to serve as hearing officers and who are either state certified
 835 general real property appraisers or state certified residential real property appraisers as
 836 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 837 Board for real property appeals or are designated appraisers by a nationally recognized
 838 appraiser's organization for wireless property appeals shall complete and submit an
 839 application, a list of counties the hearing officer is willing to serve, disqualification
 840 questionnaire, and resume and be approved by the Georgia Real Estate Commission and
 841 the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall
 842 annually publish a list of qualified and approved hearing officers for Georgia.

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

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

853 (5) The county board of tax assessors may for no more than 90 days review the
 854 taxpayer's written appeal, and if changes or corrections are made by the county board of
 855 tax assessors, the board shall notify the taxpayer in writing of such changes. ~~If within~~
 856 Within 30 days of the county board of tax assessors' mailing of such notice, the taxpayer
 857 ~~notifies~~ may notify the county board of tax assessors in writing that ~~such~~ the changes or
 858 corrections made by the county board of tax assessors are not acceptable, in which case,

859 the county board of tax assessors shall, within 30 days of the date of mailing of such
860 taxpayer's notification, send or deliver ~~the notice of appeal and~~ all necessary papers to the
861 ~~clerk of the superior court~~ appeal administrator and mail a copy to the taxpayer or,
862 alternatively, forward the appeal to the board of equalization if so elected by the taxpayer
863 and such election is included in the taxpayer's notification that the changes are not
864 acceptable. If, after review, the county board of tax assessors determines that no changes
865 or corrections are warranted, the county board of tax assessors shall notify the taxpayer
866 of such decision. The taxpayer may elect to forward the appeal to the board of
867 equalization by notifying the county board of tax assessors within 30 days of the mailing
868 of the county board of tax assessor's notice of no changes or corrections. Upon the
869 expiration of 30 days following the mailing of the county board of tax assessors' notice
870 of no changes or corrections, the county board of tax assessors shall certify the notice of
871 appeal and send or deliver all necessary papers to the appeal administrator for the appeal
872 to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy
873 to the taxpayer.

874 (6)(A) ~~The clerk of superior court~~ appeal administrator shall randomly select from such
875 list a hearing officer who shall have experience or expertise in hearing or appraising the
876 type of property that is the subject of appeal to hear the appeal, unless the taxpayer and
877 the county board of tax assessors mutually agree upon a hearing officer from such list.
878 The appeal administrator shall notify the taxpayer and the taxpayer's attorney in
879 compliance with subsection (o) of this Code section of the name of the hearing officer
880 and transmit a copy of the hearing officer's disqualification questionnaire and resume
881 provided for under paragraph (2) of this subsection. The hearing officer, in conjunction
882 with all parties to the appeal, shall set a time and place to hear evidence and testimony
883 from both parties. The hearing shall take place in the county where the property is
884 located, or such other place as mutually agreed to by the parties and the hearing officer.
885 The hearing officer shall provide electronic or written notice to the parties personally
886 or by registered or certified mail or statutory overnight delivery not less than ten days
887 before the hearing. Such written notice shall advise each party that documents or other
888 written evidence to be presented at the hearing by a party must be provided to the other
889 party not less than seven days prior to the time of the hearing and that any failure to
890 comply with this requirement shall be grounds for an automatic continuance or for
891 exclusion of such documents or other written evidence.

892 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
893 officer who is willing to serve, the appeal administrator shall transfer the certification
894 of the appeal to the county or regional board of equalization and notify the taxpayer and

895 the taxpayer's attorney in compliance with subsection (o) of this Code section and the
 896 county board of tax assessors of the transmittal of such appeal.

897 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and
 898 authority of a county or regional board of equalization, and determine the fair market
 899 value of the real property or wireless property based upon the testimony and evidence
 900 presented during the hearing. Any issues other than fair market value and uniformity
 901 raised in the appeal shall be preserved for appeal to the superior court. The board of tax
 902 assessors shall have the burden of proving its opinion of value and the validity of its
 903 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,
 904 the hearing officer shall notify both parties of the decision verbally and shall either send
 905 the taxpayer both parties the decision in writing or deliver the decision by hand to each
 906 party, with written receipt.

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

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

916 (9.1) The provisions contained in this subsection may be waived at any time by written
 917 consent of the taxpayer and the county board of tax assessors.

918 (10) Each hearing officer shall be compensated by the county for time expended in
 919 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 920 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 921 determined by the county governing authority or as may be agreed upon by the parties
 922 with the consent of the county governing authority. Compensation pursuant to this
 923 paragraph shall be paid from the county treasury upon certification by the hearing officer
 924 of the hours expended in hearing of appeals. The attendance at any training required by
 925 the commissioner shall be part of the qualifications of the hearing officer, and any
 926 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~
 927 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~
 928 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~
 929 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~
 930 ~~regional board of equalization.~~

931 (11) The commissioner shall promulgate rules and regulations for the proper
 932 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 933 qualifications; training, including an eight-hour course on Georgia property law, Georgia
 934 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,
 935 and weight of evidence; disqualification questionnaire; selection; removal; an annual
 936 continuing education requirement of at least four hours of instruction in recent legislation,
 937 current case law, and updates on appraisal and equalization procedures, as prepared and
 938 required by the commissioner; and any other matters necessary to the proper
 939 administration of this subsection. The failure of any hearing officer to fulfill the
 940 requirements of this paragraph shall render such officer ineligible to serve. Such rules
 941 and regulations shall also include a uniform appeal form which shall require the initial
 942 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall
 943 be subject to later revision by the taxpayer based upon written evidence. The
 944 commissioner shall seek input from all interested parties prior to such promulgation.

945 (12) If the county's tax bills are issued before the hearing officer has rendered his or her
 946 decision on property which is on appeal, a temporary tax bill shall be issued in the same
 947 manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

948 (13) Upon determination of the final value, the temporary tax bill shall be adjusted as
 949 required under division (e)(6)(D)(iii) of this Code section."

950 **"(h) Recording of interviews or hearings.**

951 (1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 952 taxpayer shall be entitled to: ~~make recordings of any interview with any officer or~~
 953 ~~employee of the taxing authority relating to the valuation of the taxpayer's property~~
 954 ~~subject to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's~~
 955 ~~expense and with equipment provided by the taxpayer, and no such officer or employee~~
 956 ~~may refuse to participate in an interview relating to such valuation for reason of the~~
 957 ~~taxpayer's choice to record such interview.~~

958 (A) Have an interview with any officer or employee of the board of tax assessors
 959 relating to the valuation of the taxpayer's property subject to such assessment, appeal,
 960 arbitration, or related proceeding, and the taxpayer may record the interview at the
 961 taxpayer's expense and with equipment provided by the taxpayer, and no such officer
 962 or employee of the board of tax assessors may refuse to participate in an interview
 963 relating to such valuation for reason of the taxpayer's choice to record such interview;
 964 and

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

967 (2) The interview referenced in subparagraph (A) of this paragraph shall be granted to
 968 the taxpayer within 20 business days from the taxpayer's written request for the interview,
 969 and the interview shall be conducted in the office of the board of assessors. The time and
 970 date for the interview, within such 20 business day period, shall be mutually agreed upon
 971 between the taxpayer and the taxing authority.

972 (3) The superior courts of this state shall have jurisdiction to enforce the provisions of
 973 this subsection directly and without the issue being first brought to any administrative
 974 procedure or hearing. The taxpayer shall be awarded damages in the amount of \$500.00
 975 per occurrence where the taxpayer requested the interview, in compliance with this
 976 subsection, and the board of assessors failed to timely comply; and, the taxpayer shall be
 977 entitled to recover reasonable attorney's fees and expenses of litigation incurred in any
 978 action brought to compel such interview.

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

980 (1) Alternate members of the county board of equalization in the order in which selected
 981 shall serve:

982 ~~(1)(A)~~ (A) As members of the county board of equalization in the event there is a
 983 permanent vacancy on the board created by the death, ineligibility, removal from the
 984 county, or incapacitating illness of a member or by any other circumstances. An
 985 alternate member who fills a permanent vacancy shall be considered a member of the
 986 board for the remainder of the unexpired term; or

987 ~~(2)(B)~~ (B) In any appeal with respect to which a member of the board is disqualified and
 988 ~~shall be considered a member of the board; or~~ for which an alternate member is selected
 989 for service by the appeal administrator.

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

992 (2) A hearing panel shall consist of no more than three members at any time, one of
 993 whom shall serve as the presiding member for the purpose of the hearing.

994 **(j) Disqualification.**

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

999 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1000 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1001 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1002 relating to the disqualification of members of the county board of equalization or hearing
 1003 officer. Each question shall be phrased so that it can be answered by an affirmative or

negative response. The members of the county board of equalization or hearing officer shall, in writing under oath within two days of their receipt of the appeal, answer the questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of this Code section. Answers of the county board of equalization or hearing officers shall be part of the decision of the board or hearing officer and shall be served on each party by first-class mail. Determination of disqualification shall be made by the judge of the superior court upon the request of any party when the request is made within two days of the response of the board or hearing officer to the questions. The time prescribed under subparagraph (e)(6)(A) of this Code section shall be tolled pending the determination by the judge of the superior court.

(k) Compensation of board of equalization members.

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

(2) Each member of the county board of equalization who participates in online training provided by the department shall be compensated by the county at the rate of \$25.00 per day for each eight hours of completed training. A member shall certify under oath and file an affidavit with the appeal administrator stating the number of hours required to complete such training and the number of hours which were actually completed. The appeal administrator shall review the affidavit and, following approval thereof, shall notify the county governing authority. The Council of Superior Court Clerks of Georgia shall develop and make available an appropriate form for such purpose. Compensation pursuant to this paragraph shall be paid from the county treasury following approval of the appeal administrator of the affidavit filed under this paragraph.

(l) Military service.

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

1040 submit written notice of representation for the limited purpose of the appeal. Upon receipt
1041 of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

1042 (m) **Interest.**

1043 (1) For the purposes of this Code section, any final value that causes a ~~deduction~~
1044 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the
1045 tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days
1046 from the date of the final determination of value. Such refund shall include interest ~~on~~
1047 ~~the amount of the deduction~~ at the same rate specified in Code Section 48-2-35 which
1048 shall accrue from ~~November 15~~ the due date of the taxable year in question or the date
1049 ~~the final installment was due or was paid~~, whichever is later, through the date on which
1050 ~~the refund is paid or 60 days from the date of the final determination of value was made,~~
1051 ~~whichever is earlier~~. In no event shall the amount of such interest exceed \$150.00 for
1052 homestead property or \$5,000.00 for nonhomestead property. Any refund paid after the
1053 sixtieth day shall accrue interest from the sixty-first day until paid with interest at the
1054 same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day
1055 and forward shall not be subject to the limits imposed by this subsection. The tax
1056 commissioner shall pay the tax refund and any interest for the refund from current
1057 collections in the same proportion for each of the levying authorities for whom the taxes
1058 were collected.

1059 (2) For the purposes of this Code section, any final value that causes an increase in taxes
1060 and creates an additional billing shall be paid to the tax commissioner as any other tax
1061 ~~due along with interest, as specified in Code Section 48-2-35. The tax commissioner~~
1062 ~~shall adjust the tax bill, including interest, within 15 days from the date of the final~~
1063 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~
1064 ~~accrue from November 15 of the taxable year in question or the final installment of the~~
1065 ~~tax was due through the date on which the bill was adjusted and mailed or 15 days from~~
1066 ~~the date of the final determination, whichever is earlier. The interest computed on the~~
1067 ~~additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00~~
1068 ~~for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer~~
1069 ~~shall be afforded 60 days from the date of the postmark to make full payment of the~~
1070 ~~adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be~~
1071 ~~considered past due and interest shall accrue~~ from the original billing due date as
1072 specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past
1073 due, all other fees, penalties, and late and collection notices shall apply as prescribed in
1074 this chapter for the collection of delinquent taxes.

1075 (n) **Service of notice.**

1076 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this
 1077 Code section shall be deemed filed as of the date of the United States Postal Service
 1078 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax
 1079 assessors has adopted a written policy consenting to electronic service, by transmitting a
 1080 copy to the board of tax assessors via e-mail in portable document format using all e-mail
 1081 addresses provided by the board of tax assessors ~~and showing in the subject line of the~~
 1082 ~~e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters.~~
 1083 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon
 1084 such service. Proof of service may be made within 45 days of receipt of the annual notice
 1085 of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the
 1086 taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by
 1087 affidavit. Failure to make proof of service shall not affect the validity of service.

1088 (o) When a taxpayer authorizes an agent, representative, or attorney in writing to act on
 1089 the taxpayer's behalf, and a copy of such written authorization is provided to the county
 1090 board of tax assessors, all notices required to be provided to the taxpayer under this Code
 1091 section, including those regarding hearing times, dates, certifications, notice of changes or
 1092 corrections, or other official actions, shall instead be provided to such the taxpayer and the
 1093 authorized agent, representative, or attorney. Upon agreement by the county board of tax
 1094 assessors and the taxpayer's agent, representative, or attorney, notices required by this Code
 1095 section to be sent to the taxpayer or the taxpayer's agent, representative, or attorney may
 1096 be sent by e-mail. The failure to comply with this subsection with respect to a notice
 1097 required under this Code section shall result in the tolling of any deadline imposed on the
 1098 taxpayer under this Code section with respect to that notice."

1099 **SECTION 9A.**

1100 Said title is further amended in Code Section 48-5-311, relating to county boards of
 1101 equalization and ad valorem tax appeals, by repealing and reenacting subsections (f) and (g)
 1102 and by adding a new subsection to read as follows:

1103 **"(f) Nonbinding arbitration.**

1104 (1) As used in this subsection, the term 'certified appraisal' means an appraisal or
 1105 appraisal report given, signed, and certified as such by a real property appraiser as
 1106 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 1107 Board.

1108 (2) At the option of the taxpayer, an appeal shall be submitted to nonbinding arbitration
 1109 in accordance with this subsection.

1110 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
1111 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
1112 county board of tax assessors has adopted a written policy consenting to electronic
1113 service, or by filing a written notice of arbitration appeal with the county board of tax
1114 assessors. The notice of arbitration appeal shall specifically state the grounds for
1115 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
1116 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
1117 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
1118 acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45
1119 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide
1120 to the county board of tax assessors for consideration a copy of a certified appraisal.
1121 Failure of the taxpayer to provide such certified appraisal within such 45 days shall
1122 terminate the appeal unless the taxpayer within such 45 day period elects to have the
1123 appeal immediately forwarded to the board of equalization. Prior to appointment of the
1124 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the
1125 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to
1126 the county board of tax assessors for consideration. Within 45 days of receiving the
1127 taxpayer's certified appraisal, the county board of tax assessors shall either accept the
1128 taxpayer's appraisal, in which case that value shall become final, or the county board
1129 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the
1130 date of such rejection a written notification by certified mail of such rejection to the
1131 taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this
1132 Code section, in which case the county board of tax assessors shall certify within 45
1133 days the appeal to the appeal administrator of the county in which the property is
1134 located along with any other papers specified by the person seeking arbitration under
1135 this subsection, including, but not limited to, the staff information from the file used by
1136 the county board of tax assessors. In the event the taxpayer is not notified of a rejection
1137 of the taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value
1138 shall become final. In the event that the county board of tax assessors neither accepts
1139 nor rejects the value set out in the certified appraisal within 45 days after the receipt of
1140 the certified appraisal, then the certified appraisal shall become the final value. All
1141 papers and information certified to the appeal administrator shall become a part of the
1142 record on arbitration. At the time of certification of the appeal, the county board of tax
1143 assessors shall serve the taxpayer and the taxpayer's attorney of record in compliance
1144 with subsection (o) of this Code section, if any, or employee with a copy of the
1145 certification along with any other papers specified by the person seeking arbitration
1146 along with the civil action file number assigned to the appeal, if any. Within 15 days

1147 of filing the certification to the appeal administrator, the presiding or chief judge of the
1148 superior court of the circuit in which the property is located shall issue an order
1149 authorizing the arbitration.

1150 (B) At any point, the county board of tax assessors and the taxpayer may execute a
1151 signed, written agreement establishing the fair market value without entering into or
1152 completing the arbitration process. The fair market value as set forth in such agreement
1153 shall become the final value.

1154 (C) The arbitration shall be conducted pursuant to the following procedure:

1155 (i) The county board of tax assessors shall, at the time the appeal is certified to the
1156 appeal administrator under subparagraph (A) of this paragraph, provide to the
1157 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
1158 within 60 days after the date of sending the rejection of the taxpayer's certified
1159 appraisal. Following the notification of the taxpayer of the date and time of the
1160 meeting, the taxpayer shall be authorized to exercise a one-time option of changing
1161 the date and time of the meeting to a date and time acceptable to the taxpayer and the
1162 county board of tax assessors. If the parties agree, the matter shall be submitted to a
1163 single arbitrator chosen by the parties. If the parties cannot agree on the single
1164 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior
1165 court of the circuit in which the property is located within 30 days after the filing of
1166 a petition by either party;

1167 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
1168 state certified general real property appraiser or state certified residential real property
1169 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
1170 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
1171 in appraising the type of property that is the subject of the arbitration;

1172 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
1173 place to hear evidence and testimony from both parties. The arbitrator shall provide
1174 written notice to the parties personally or by registered or certified mail or statutory
1175 overnight delivery not less than ten days before the hearing. Such written notice shall
1176 advise each party that documents or other written evidence to be presented at the
1177 hearing by a party must be provided to the other party not less than seven days prior
1178 to the time of the hearing and that any failure to comply with this requirement, unless
1179 waived by mutual written agreement of such parties, shall be grounds for a
1180 continuance or for exclusion of such documents or other written evidence. The
1181 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
1182 Following notification of the taxpayer of the date and time of the hearing, the
1183 taxpayer shall be authorized to exercise a one-time option of changing the date and

1184 time of the hearing to a date and time acceptable to the taxpayer and the county board
1185 of tax assessors. The presiding or chief judge of the superior court of the circuit in
1186 which the property is located may direct the arbitrator to proceed promptly with the
1187 hearing and the determination of the appeal upon application of any party. The
1188 hearing shall occur in the county in which the property is located or such other place
1189 as may be agreed upon in writing by the parties;

1190 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
1191 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
1192 hear and determine the controversy upon the documents, testimony, and other matters
1193 produced notwithstanding the failure of a party duly notified to appear;

1194 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
1195 other matters introduced at the hearing. The arbitrator or any party to the proceeding
1196 may have the proceedings transcribed by a court reporter;

1197 (vi) The provisions of this paragraph may be waived at any time by written consent
1198 of the taxpayer and the board of tax assessors;

1199 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
1200 the fair market value of the property subject to nonbinding arbitration;

1201 (viii) In order to determine the fair market value, the arbitrator may consider the final
1202 value for the property submitted by the county board of tax assessors at the hearing
1203 and the final value submitted by the taxpayer at the hearing. The taxpayer shall be
1204 responsible for the cost of any appraisal by the taxpayer's appraiser;

1205 (ix) The arbitrator shall consider the final value submitted by the county board of tax
1206 assessors, the final value submitted by the taxpayer, and evidence supporting the
1207 values submitted by the county board of tax assessors and the taxpayer. The arbitrator
1208 shall determine the fair market value of the property under appeal. The arbitrator
1209 shall notify both parties of the decision verbally and shall either send both parties the
1210 decision in writing or deliver the decision by hand to each party, with written receipt;

1211 (x) If the taxpayer's value is closest to the fair market value determined by the
1212 arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If
1213 the value of the board of tax assessors is closest to the fair market value determined
1214 by the arbitrator, the taxpayer shall be responsible for the fees and costs of such
1215 arbitrator; and

1216 (xi) The board of tax assessors shall have the burden of proving its opinion of value
1217 and the validity of its proposed assessment by a preponderance of evidence.

1218 (4) If the county's tax bills are issued before an arbitrator has rendered his or her decision
1219 on property which is on appeal, a temporary tax bill shall be issued in the same manner
1220 as otherwise required under division (e)(6)(D)(iii) of this Code section.

1221 (5) Upon determination of the final value, the temporary tax bill shall be adjusted as
1222 required under division (e)(6)(D)(iii) of this Code section.

1223 **(g) Appeals to the superior court.**

1224 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
1225 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court
1226 of the county in which the property lies. By mutual written agreement, the taxpayer and
1227 the county board of tax assessors may waive an appeal to the county board of
1228 equalization and initiate an appeal under this subsection. A county board of tax assessors
1229 shall not appeal a decision of the county board of equalization, arbitrator, or hearing
1230 officer, as applicable, changing an assessment by 20 percent or less unless the board of
1231 tax assessors gives the county governing authority a written notice of its intention to
1232 appeal, and, within ten days of receipt of the notice, the county governing authority by
1233 majority vote does not prohibit the appeal. In the case of a joint city-county board of tax
1234 assessors, such notice shall be given to the city and county governing authorities, either
1235 of which may prohibit the appeal by majority vote within the allowed period of time.

1236 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
1237 effected by e-mailing, if the county board of tax assessors has adopted a written policy
1238 consenting to electronic service, or by mailing to or filing with the county board of tax
1239 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
1240 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
1241 shall contain the name and the last known address of the taxpayer. The notice of appeal
1242 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
1243 30 days from the date on which the decision of the county board of equalization, hearing
1244 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
1245 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt
1246 of a taxpayer's notice of appeal and before certification of the appeal to the superior court,
1247 the county board of tax assessors shall send to the taxpayer notice that a settlement
1248 conference, in which the county board of tax assessors and the taxpayer shall confer in
1249 good faith, will be held at a specified date and time which shall be no later than 30 days
1250 from the notice of the settlement conference, and notice of the amount of the filing fee,
1251 if any, required by the clerk of the superior court. The taxpayer may exercise a one-time
1252 option to reschedule the settlement conference to a different date and time acceptable to
1253 the taxpayer, but in no event later than 30 days from the date of the notice. If at the end
1254 of the 45 day review period the county board of tax assessors elects not to hold a
1255 settlement conference, then the appeal shall terminate and the taxpayer's stated value shall
1256 be entered in the records of the board of tax assessors as the fair market value for the year
1257 under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply

1258 to such value. If the taxpayer chooses not to participate in the settlement conference, he
1259 or she may not seek and shall not be awarded fees and costs at such time when the appeal
1260 is settled in superior court. If at the conclusion of the settlement conference the parties
1261 reach an agreement, the settlement value shall be entered in the records of the county
1262 board of tax assessors as the fair market value for the tax year under appeal and the
1263 provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the
1264 conclusion of the settlement conference the parties cannot agree on a fair market value,
1265 then written notice shall be provided to the taxpayer that the filing fees must be paid by
1266 the taxpayer to the clerk of the superior court within ten days of the date of the
1267 conference, with a copy of the check delivered to the county board of tax assessors.
1268 Notwithstanding any other provision of law to the contrary, the amount of the filing fee
1269 for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall
1270 not be subject to any other fees or additional costs otherwise required under any provision
1271 of Title 15 or under any other provision of law. Immediately following payment of such
1272 \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit
1273 the proceeds thereof to the governing authority of the county which shall deposit the
1274 proceeds into the general fund of the county. Within 30 days of receipt of proof of
1275 payment to the clerk of the superior court, the county board of tax assessors shall certify
1276 to the clerk of the superior court the notice of appeal and any other papers specified by
1277 the person appealing including, but not limited to, the staff information from the file used
1278 by the county board of tax assessors, the county board of equalization, the hearing officer,
1279 or the arbitrator. All papers and information certified to the clerk shall become a part of
1280 the record on appeal to the superior court. At the time of certification of the appeal, the
1281 county board of tax assessors shall serve the taxpayer and his or her attorney of record,
1282 if any, with a copy of the notice of appeal and with the civil action file number assigned
1283 to the appeal. Such service shall be effected in accordance with subsection (b) of Code
1284 Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county
1285 board of tax assessors in the appeal until such service has been made.

1286 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
1287 the burden of proving its opinions of value and the validity of its proposed assessment by
1288 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
1289 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
1290 value asserted by the board of tax assessors is unreasonable and authorize the
1291 determination of the final value of the property.

1292 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
1293 calendar, at the taxpayer's election, following the filing of the appeal unless continued
1294 by the court. If only questions of law are presented in the appeal, the appeal shall be

1295 heard as soon as practicable before the court sitting without a jury. Each hearing before
 1296 the court sitting without a jury at the taxpayer's election shall be held within 30 days
 1297 following the date on which the appeal is filed with the clerk of the superior court.

1298 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1299 of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the
 1300 tax digest for the county.

1301 (ii)(I) If the final determination of value on appeal is less than the valuation thus
 1302 used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to
 1303 reflect the final value for the year in question.

1304 (II) If the final determination of value on appeal causes a reduction in taxes and
 1305 creates a refund that is owed to the taxpayer, it shall be paid by the tax
 1306 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
 1307 as provided in subsection (m) of this Code section.

1308 (III) If the final determination of value on appeal is 85 percent or less of the
 1309 valuation set by the county board of equalization, hearing officer, or arbitrator as to
 1310 any real property, the taxpayer, in addition to the interest provided for in subsection
 1311 (m) of this Code section, shall recover costs of litigation and reasonable attorney's
 1312 fees incurred in the action. Any appeal of an award of attorney's fees by the county
 1313 shall be specifically approved by the governing authority of the county.

1314 (iii) If the final determination of value on appeal is greater than the valuation set by
 1315 the county board of equalization, hearing officer, or arbitrator, as applicable, causes
 1316 an increase in taxes, and creates an additional billing, it shall be paid to the tax
 1317 commissioner as any other tax due along with interest, as provided in subsection (m)
 1318 of this Code section.

1319 (g.1) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
 1320 valuation, unless otherwise waived in writing by both parties, as to:

1321 (1) The valuation established or announced by any county board of equalization,
 1322 arbitrator, hearing officer, or superior court; and

1323 (2) Any written agreement or settlement of valuation reached by the county board of tax
 1324 assessors and the taxpayer as permitted by this Code section."

1325 **SECTION 10.**

1326 Said title is further amended in Code Section 48-5-345, relating to county tax digests and
 1327 deviations from certain assessment ratio, by revising paragraph (1) of subsection (a) and by
 1328 adding a new subsection to read as follows:

1329 "(a)(1) Upon the determination by the commissioner that a county tax digest is in proper
 1330 form, that the property therein that is under appeal is within the limits of Code Section

1331 48-5-304, and that the digest is accompanied by all documents, statistics, and
 1332 certifications required by the commissioner, including the number, overall value and
 1333 percentage of total real property parcels of appeals in each county to the boards of
 1334 equalization, arbitration, hearing officer, and superior court, and the number of taxpayers'
 1335 failure to appear at any hearing, for the prior tax year, the commissioner shall issue a
 1336 receipt for the digest and enter an order authorizing the use of said digest for the
 1337 collection of taxes. All statistics and certifications regarding real property appeals
 1338 provided to the commissioner under this paragraph shall be made publicly available on
 1339 the Department of Revenue website."

1340 "(c) Beginning with tax digests on or after the effective date of this subsection, no county
 1341 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1342 SECTION 11.

1343 Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating
 1344 to the levy and collection of tax by municipalities for independent school systems, as
 1345 follows:

1346 "(a) Each municipality authorized by law to maintain an independent school system may
 1347 support and maintain the public common schools within the independent school system by
 1348 levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits
 1349 of the ~~municipality~~ independent school system. The board of education of the municipality
 1350 or other authority charged with the duty of operating the independent school system shall
 1351 annually recommend to the governing authority of the municipality the rate of the tax levy,
 1352 within the limitations fixed by law, to be made upon all taxable property within the limits
 1353 of the ~~municipality~~ independent school system. Taxes levied and collected for support and
 1354 maintenance of the independent school system by the municipal governing authority shall
 1355 be appropriated, when collected, by the governing authority to the board of education or
 1356 other authority charged with the duty of operating the independent school system. Funds
 1357 appropriated to an independent school system shall be expended by the board of education
 1358 or other authority charged with the duty of operating the independent school system only
 1359 for educational purposes including, but not limited to, school lunch purposes. The term
 1360 'school lunch purposes' shall include payment of costs and expenses incurred in the
 1361 purchase of school lunchroom supplies; the purchase, replacement, or maintenance of
 1362 school lunchroom equipment; the transportation, storage, and preparation of foods; and all
 1363 current operating expenses incurred in the management and operation of school lunch
 1364 programs in the public common schools of the independent school system. 'School lunch
 1365 purposes' shall not include the purchase of foods."

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SECTION 12.

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

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"48-5-492.

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

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

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SECTION 13.

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

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

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SECTION 14.

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

1398

1399 "48-5-494.

1400 Each year every owner of a mobile home subject to taxation under this article shall return
 1401 the mobile home for taxation and shall pay the taxes due on the mobile home at the time
 1402 the owner applies for the mobile home location permit, or at the time of the first sale or
 1403 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.
 1404 If the owner returns such owner's mobile home for taxation prior to the date that the
 1405 application for the mobile home location permit is required, such owner shall apply for the
 1406 permit at the time such owner returns the mobile home for taxation."

1407 SECTION 15.

1408 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax
 1409 exemptions, by revising subsection (b) as follows:

1410 "(b) In order to exercise any exemption provided in this Code section, the total
 1411 consideration of the transfer ~~shall be shown~~ for real and personal property conveyed shall
 1412 be shown on the form prescribed in subsection (c) of Code Section 48-6-4."

1413 SECTION 16.

1414 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax
 1415 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1416 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
 1417 the clerk of the superior court or his or her deputy, ~~and that the actual consideration of real~~
 1418 and personal property conveyed shall be shown separately on the form prescribed in
 1419 subsection (c) of this Code section, prior to and as a prerequisite to the filing for record of
 1420 any deed, instrument, or other writing described in Code Section 48-6-1.

1421 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
 1422 for record or recorded in the office of the clerk of the superior court or filed for record or
 1423 recorded in or on any other official record of this state or of any county until the tax
 1424 imposed by this article has been paid ~~and until the actual consideration of real and personal~~
 1425 property conveyed has been shown separately on the form prescribed in subsection (c) of
 1426 this Code section; provided, however, that any such deed, instrument, or other writing filed
 1427 or recorded which would otherwise constitute constructive notice shall constitute such
 1428 notice whether or not such tax was in fact paid.

1429 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
 1430 determined on the basis of written disclosure of the actual consideration ~~or value~~ of the
 1431 interest in the property granted, assigned, transferred, or otherwise conveyed. The
 1432 disclosure of the amount of tax and the actual consideration shall be made on a form or in
 1433 electronic format prescribed by the commissioner and provided by the clerk of the superior

1434 court. By the fifteenth day of the month following the month the deed, instrument, or other
1435 writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or
1436 made available electronically to the state auditor and to the tax commissioner and the board
1437 of tax assessors in the county where the deed, instrument, or other writing is recorded.”

1438 **SECTION 17.**

1439 (a) Section 9A, Section 11, this section, and Section 18 of this Act shall become effective
1440 on July 1, 2015.

1441 (b) Section 10 of this Act shall become effective on January 1, 2017.

1442 (c) The remaining sections of this Act shall become effective on January 1, 2016, and
1443 Sections 6 and 9 of this Act shall be applicable to all appeals filed on or after such date.

1444 **SECTION 18.**

1445 All laws and parts of laws in conflict with this Act are repealed.