The Senate Committee on Finance offered the following substitute to HB 374:

A BILL TO BE ENTITLED
AN ACT

To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, so as to provide for certain changes in proceedings before the county board of equalization; to provide for procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem taxation of property, is amended by revising paragraph (2) of subsection (b) of Code Section 48-5-306, relating to the annual notice of current assessment, as follows:

"(2)(A) In addition to the items required under paragraph (1) of this subsection, the notice shall contain a statement of the taxpayer's right to an appeal and an estimate of the current year's taxes for all levying authorities which shall be in substantially the following form:

'The amount of your ad valorem tax bill for this year will be based on the appraised and assessed values specified in this notice. You have the right to appeal these values to the county board of tax assessors. At the time of filing your appeal you must select one of the following options:

(i) An appeal to the county board of equalization with appeal to the superior court;

(ii) To arbitration without an appeal to the superior court; or

(iii) For a parcel of nonhomestead property with a fair market value in excess of $750,000.00 $500,000.00 as shown on the taxpayer's annual notice of current assessment under this Code section, or for one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value in excess of $750,000.00 $500,000.00 as shown on the taxpayer's annual notice of current assessment under this Code section, to a hearing officer with appeal to the superior court.
If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors which is located at: (insert address) and which may be contacted by telephone at: (insert telephone number).

(B) The notice shall also contain the following statements in bold print:

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

SECTION 2.

Said chapter is further amended by revising subsections (e), (e.1), (f), and (g) of Code Section 48-5-311, relating to creation and duties of county boards of equalization, as follows:

(e) Appeal.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(B) If no changes or corrections are made in the valuation or decision, the county board
of tax assessors shall send written notice thereof to the taxpayer, to any authorized
agent or representative of the taxpayer to whom the taxpayer has requested that such
notice be sent, and to the county board of equalization which notice shall also constitute
the taxpayer's appeal to the county board of equalization without the necessity of the
taxpayer's filing any additional notice of appeal to the county board of tax assessors or
to the county board of equalization. The county board of tax assessors shall also send
or deliver all necessary papers to the county board of equalization. If, however, the
taxpayer and the county board of tax assessors execute a signed agreement as to
valuation, the appeal shall terminate as of the date of such signed agreement.
(C) If changes or corrections are made by the county board of tax assessors, the board
shall notify the taxpayer in writing of such changes. The commissioner shall develop
and make available to county boards of tax assessors a suitable form which shall be
used in such notification to the taxpayer. The notice shall be sent by regular mail
properly addressed to the address or addresses the taxpayer provided to the county
board of tax assessors and to any authorized agent or representative of the taxpayer to
whom the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied
with such changes or corrections, the taxpayer shall, within 30 days of the date of
mailing of the change notice, notify the county board of tax assessors to continue the
taxpayer's appeal to the county board of equalization by e-mailing, if the county board
of tax assessors has adopted a written policy consenting to electronic service, or by
mailing to or filing with the county board of tax assessors a written notice of
continuance. The county board of tax assessors shall send or deliver the notice of
appeal and all necessary papers to the county board of equalization.
(D) The written notice to the taxpayer required by this paragraph shall contain a
statement of the grounds for rejection of any position the taxpayer has asserted with
regard to the valuation of the property. No addition to or amendment of such grounds
as to such position shall be permitted before the county board of equalization.
(3)(A) In each year, the county board of tax assessors shall review the appeal and
notify the taxpayer (i) if there are no changes or corrections in the valuation or decision,
or (ii) of any corrections or changes within 180 days after receipt of the taxpayer's
notice of appeal. If the county board of tax assessors fails to respond to the taxpayer
within such 180 day period, the property valuation asserted by the taxpayer on the
property tax return or the taxpayer's notice of appeal shall become the assessed fair
market value for the taxpayer's property for the tax year under appeal. If no such
assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
county board of equalization.
(B) In any county in which the number of appeals exceeds a number equal to or greater
than 3 percent of the total number of parcels in the county or the sum of the current
assessed value of the parcels under appeal is equal to or greater than 3 percent of the
gross tax digest of the county, the county board of tax assessors may be granted
an additional 180 day period to make its determination and notify the taxpayer. The
However, as a condition to receiving such an extension, the county board of tax assessors shall, at least 30 days before the expiration of the 180 day period provided under subparagraph (A) of this paragraph, notify each affected taxpayer of the additional 180 day review period provided in this subparagraph by mail or electronic communication, including posting notice on the website of the county board of tax assessors if such a website is available. Such additional period shall commence immediately following the last day of the 180 days provided for under subparagraph (A) of this paragraph. If the county board of tax assessors fails to review the appeal and notify the taxpayer of either no changes or of any corrections or changes not later than the last day of such additional 180 day period, then the most recent property tax valuation asserted by the taxpayer on the property tax return or on appeal shall prevail and shall be deemed the value established on such appeal unless a time extension is granted under subparagraph (C) of this paragraph. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(C) Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner at least 30 days prior to the expiration of the additional 180 day period provided for under subparagraph (B) of this paragraph, the commissioner shall be authorized, in the commissioner's sole discretion, to provide for a time extension beyond the end of such additional 180 day period. The duration of any such time extension shall be specified in writing by the commissioner and, at least 30 days prior to the expiration of the extension provided for under subparagraph (B) of this paragraph, shall be sent to each affected taxpayer and shall also be posted on the website of the county board of tax assessors if such a website is available. If the county board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's attorney not later than 30 days before the last day of such time extension, the most recent property tax valuation asserted by the taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail and shall be deemed the value established on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization. In addition, the commissioner shall be authorized to require additional training or require such other remediation as the commissioner may deem appropriate for failure to meet the deadline imposed by the commissioner under this subparagraph.

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

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

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

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

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

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

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

(iii)(I) If the county's tax bills are issued before an appeal has been finally
determined, the county board of tax assessors shall specify to the county tax
commissioner the lesser of the valuation in the last year for which taxes were finally
determined to be due on the property or 85 percent of the current year's value,
unless the property in issue is homestead property and has been issued a building
permit and structural improvements have occurred, or structural improvements have
been made without a building permit, in which case, it shall specify 85 percent of
the current year's valuation as set by the county board of tax assessors. Depending
on the circumstances of the property, this amount shall be the basis for a temporary
tax bill to be issued; provided, however, that a nonhomestead owner of a single
property valued at $2 million or more may elect to pay the temporary tax bill which
specifies 85 percent of the current year's valuation; or, such owner may elect to pay
the amount of the difference between the 85 percent tax bill based on the current
year's valuation and the tax bill based on the valuation from the last year for which
taxes were finally determined to be due on the property in conjunction with the
amount of the tax bill based on valuation from the last year for which taxes were
finally determined to be due on the property, to the tax commissioner's office. Only
the amount which represents the difference between the tax bill based on the current
year's valuation and the tax bill based on the valuation from the last year for which
taxes were finally determined to be due will be held in an escrow account by the tax
commissioner's office. Once the appeal is concluded, the escrowed funds shall be
released by the tax commissioner's office to the prevailing party. The taxpayer may
elect to pay the temporary tax bill in the amount of 100 percent of the current year's
valuation if no substantial property improvement has occurred. The county tax
commissioner shall have the authority to adjust such tax bill to reflect the 100
percent value as requested by the taxpayer. Such tax bill shall be accompanied by
a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
the appeal process. Such notice shall also indicate that upon resolution of the
appeal, there may be additional taxes due or a refund issued.
(II) For the purposes of this Code section, any final value that causes a reduction
in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax
commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
as provided in subsection (m) of this Code section.
(III) For the purposes of this Code section, any final value that causes an increase
in taxes and creates an additional billing shall be paid to the tax commissioner as
any other tax due along with interest, as provided in subsection (m) of this Code
section.
(7) The appeal administrator shall furnish the county board of equalization necessary
facilities and administrative help. The appeal administrator shall see that the records and
information of the county board of tax assessors are transmitted to the county board of
equalization. The county board of equalization shall consider in the performance of its
duties the information furnished by the county board of tax assessors and the taxpayer.
(8) If at any time during the appeal process to the county board of equalization and after
certification by the county board of tax assessors to the county board of equalization, the
county board of tax assessors and the taxpayer mutually agree in writing on the fair
market value, then the county board of tax assessors, or the county board of equalization,
as the case may be, shall enter the agreed amount in all appropriate records as the fair
market value of the property under appeal, and the appeal shall be concluded. The
provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon
valuation unless otherwise waived by both parties.
(9) Notwithstanding any other provision of law to the contrary, on any real property tax
appeal made under this Code section on and after January 1, 2016, the assessed value
being appealed may be lowered by the deciding body based upon the evidence presented
but cannot be increased from the amount assessed by the county board of tax assessors. This paragraph shall not apply to any appeal where the taxpayer files an appeal during a time when subsection (c) of Code Section 48-5-299 is in effect for the assessment being appealed.

(e.1) Appeals to hearing officer.

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

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

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

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

(3) The appeal administrator shall furnish any hearing officer so selected the necessary facilities.

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

(5) The county board of tax assessors may for no more than 90 days review the
taxpayer's written appeal, and if changes or corrections are made by the county board of
tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30
days of the county board of tax assessors' mailing of such notice, the taxpayer may notify
the county board of tax assessors in writing that the changes or corrections made by the
county board of tax assessors are not acceptable, in which case, the county board of tax
assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send
or deliver all necessary papers documentation to the appeal administrator, in paper or
electronic format as agreed upon by the county board of tax assessors and appeal
administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the
board of equalization if so elected by the taxpayer and such election is included in the
taxpayer's notification that the changes are not acceptable. If, after review, the county
board of tax assessors determines that no changes or corrections are warranted, the county
board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect
to forward the appeal to the board of equalization by notifying the county board of tax
assessors within 30 days of the mailing of the county board of tax assessor's notice of no
changes or corrections. Upon the expiration of 30 days following the mailing of the
county board of tax assessors' notice of no changes or corrections, the county board of
tax assessors shall certify the notice of appeal and send or deliver all necessary papers
documentation to the appeal administrator, in paper or electronic format as agreed upon
by the county board of tax assessors and appeal administrator, for the appeal to the
hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the
taxpayer. If the county board of tax assessors fails to respond in writing, either with
changes or no changes, to the taxpayer within 180 days after receiving the taxpayer's
notice of appeal, the property valuation asserted by the taxpayer on the property tax
return or the taxpayer's notice of appeal shall become the assessed fair market value for
the taxpayer's property for the tax year under appeal.

(6)(A) The appeal administrator shall randomly select from such list a hearing officer
who shall have experience or expertise in hearing or appraising the type of property that
is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
tax assessors mutually agree upon a hearing officer from such list. The appeal
The administrator shall notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section of the name of the hearing officer and transmit a copy of the hearing officer's disqualification questionnaire and resume provided for under paragraph (2) of this subsection. If no hearing officer is appointed or if no hearing is scheduled within 180 days after the county board of tax assessors receives the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal, and subsection (c) of Code Section 48-5-299 shall apply. The hearing officer, in conjunction with all parties to the appeal, shall set a time and place to hear evidence and testimony from both parties. The hearing shall take place in the county where the property is located, or such other place as mutually agreed to by the parties and the hearing officer. The hearing officer shall provide electronic or written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party. Such request must be made not less than ten days prior to the hearing date, and such information shall be provided to the other requesting party not less than seven days prior to the time of the hearing. Any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such witnesses, documents, or other written evidence.

(B) If the appeal administrator, after a diligent search, cannot find a qualified hearing officer who is willing to serve, the appeal administrator shall transfer the certification of the appeal to the county or regional board of equalization and notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section and the county board of tax assessors of the transmittal of such appeal.

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

(9) If, at any time during the appeal under this subsection, the taxpayer and the county board of tax assessors execute a signed written agreement on the fair market value and any other issues raised: the appeal shall terminate as of the date of such signed agreement; the fair market value as set forth in such agreement shall become final; and subsection (c) of Code Section 48-5-299 shall apply.

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

(10) Each hearing officer shall be compensated by the county for time expended in considering hearing appeals. The compensation shall be paid at a rate of not less than $75.00 per hour for the first hour and not less than $25.00 per hour thereafter as determined by the county governing authority or as may be agreed upon by the parties with the consent of the county governing authority. Compensation pursuant to this paragraph shall be paid from the county treasury or, if the parties agree to pay compensation exceeding the minimum compensation set by this Code section, by a combination of the parties as agreed on by the parties. The hearing officer shall receive such compensation upon certification by the hearing officer of the hours expended in hearing of appeals. The attendance at any training required by the commissioner shall be part of the qualifications of the hearing officer, and any nominal cost of such training shall be paid by the hearing officer.

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including, but not limited to, qualifications; training, including an eight-hour course on Georgia property law, Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence; disqualification questionnaire; selection; removal; an annual continuing education requirement of at least four hours of instruction in recent legislation, current case law, and updates on appraisal and equalization procedures, as prepared and required by the commissioner; and any other matters necessary to the proper administration of this subsection. The failure of any hearing officer to fulfill the requirements of this paragraph shall render such officer ineligible to serve. Such rules and regulations shall also include a uniform appeal form which shall require the initial assertion of a valuation of the property by the taxpayer. Any such assertion of value shall be subject to later revision by the taxpayer based upon written evidence. The commissioner shall seek input from all interested parties prior to such promulgation.
(12) If the county's tax bills are issued before the hearing officer has rendered his or her decision on property which is on appeal, a temporary tax bill shall be issued in the same manner as otherwise required under division (e)(6)(D)(iii) of this Code section. 

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

(f) **Nonbinding arbitration.**

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

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

(3)(A) Following an election by the taxpayer to use the arbitration provisions of this subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide to the county board of tax assessors for consideration a copy of a certified appraisal. Failure of the taxpayer to provide such certified appraisal within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal immediately forwarded to the board of equalization. Prior to appointment of the arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the county board of tax assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the county board of tax assessors shall either accept the taxpayer's appraisal, in which case that value shall become final, or the county board of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the date of such rejection a written notification by certified mail of such rejection to the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, in which case the county board of tax assessors shall certify within 45 days the appeal to the appeal administrator of the county in which the property is located along with any other papers documentation specified by the person seeking
arbitration under this subsection, including, but not limited to, the staff information
from the file used by the county board of tax assessors. In the event the taxpayer is not
notified of a rejection of the taxpayer's appraisal within such ten-day period, the
taxpayer's appraisal value shall become final. In the event that the county board of tax
assessors neither accepts nor rejects the value set out in the certified appraisal within
45 days after the receipt of the certified appraisal, then the certified appraisal shall
become the final value. All papers and information certified to the appeal administrator
shall become a part of the record on arbitration. At the time of certification of the
appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's
attorney of record in compliance with subsection (o) of this Code section, if any, or
employee with a copy of the certification along with any other papers specified by the
person seeking arbitration along with the civil action file number assigned to the appeal,
if any. Within 15 days of filing the certification to the appeal administrator, the
presiding or chief judge of the superior court of the circuit in which the property is
located shall issue an order authorizing the arbitration.

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

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

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

(ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
state certified general real property appraiser or state certified residential real property
appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
and the Georgia Real Estate Appraisers Board and shall have experience or expertise
in appraising the type of property that is the subject of the arbitration;
(iii) The arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. The arbitrator shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party. Such request must be made not less than ten days prior to the hearing date, and such information shall must be provided to the other requesting party not less than seven days prior to the time of the hearing. Any and that any failure to comply with this requirement, unless waived by mutual written agreement of such parties, shall be grounds for an automatic continuance or for exclusion of such witnesses, documents, or other written evidence. The arbitrator, in consultation with the parties, may adjourn or postpone the hearing. Following notification of the taxpayer of the date and time of the hearing, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the hearing to a date and time acceptable to the taxpayer and the county board of tax assessors. The presiding or chief judge of the superior court of the circuit in which the property is located may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party. The hearing shall occur in the county in which the property is located or such other place as may be agreed upon in writing by the parties;

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

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

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

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

(viii) In order to determine the fair market value, the arbitrator may consider the final value for the property submitted by the county board of tax assessors at the hearing and the final value submitted by the taxpayer at the hearing. The taxpayer shall be responsible for the cost of any appraisal by the taxpayer's appraiser;
(ix) The arbitrator shall consider the final value submitted by the county board of tax assessors, the final value submitted by the taxpayer, and evidence supporting the values submitted by the county board of tax assessors and the taxpayer. The arbitrator shall determine the fair market value of the property under appeal. The arbitrator shall notify both parties of the decision verbally and shall either send both parties the decision in writing or deliver the decision by hand to each party, with written receipt;

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

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

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

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

(g) Appeals to the superior court.

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

(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal. An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The notice of appeal
shall specifically state the grounds for appeal. The notice shall be mailed or filed within
30 days from the date on which the decision of the county board of equalization, hearing
officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt
of a taxpayer's notice of appeal and before certification of the appeal to the superior court,
the county board of tax assessors shall send to the taxpayer notice that a settlement
conference, in which the county board of tax assessors and the taxpayer shall confer in
good faith, will be held at a specified date and time which shall be no later than 30 days
from the notice of the settlement conference, and notice of the amount of the filing fee,
if any, required by the clerk of the superior court. The taxpayer may exercise a one-time
option to reschedule the settlement conference to a different date and time acceptable to
the taxpayer, but in no event later than 30 days from the date of the notice during normal
business hours. After a settlement conference has convened, the parties may agree to
continue the settlement conference to a later date. If at the end of the 45 day review
period the county board of tax assessors elects not to hold a settlement conference, then
the appeal shall terminate and the taxpayer's stated value shall be entered in the records
of the board of tax assessors as the fair market value for the year under appeal and the
provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the
taxpayer chooses not to participate in the settlement conference, he or she may not seek
and shall not be awarded fees and costs at such time when the appeal is settled in superior
court. If at the conclusion of the settlement conference the parties reach an agreement,
the settlement value shall be entered in the records of the county board of tax assessors
as the fair market value for the tax year under appeal and the provisions of subsection (c)
of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement
conference the parties cannot agree on a fair market value reach an agreement, then
written notice shall be provided to the taxpayer that the filing fees must be paid by the
taxpayer to the clerk of the superior court within ten 20 days of the date of the
conference, with a copy of the check delivered to the county board of tax assessors.
Notwithstanding any other provision of law to the contrary, the amount of the filing fee
for an appeal under this subsection shall be $25.00. An appeal under this subsection shall
not be subject to any other fees or additional costs otherwise required under any provision
of Title 15 or under any other provision of law. Immediately following payment of such
$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit
the proceeds thereof to the governing authority of the county which shall deposit the
proceeds into the general fund of the county. Within 30 days of receipt of proof of
payment to the clerk of the superior court, the county board of tax assessors shall certify
to the clerk of the superior court the notice of appeal and any other papers specified by
the person appealing including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, the hearing officer, or the arbitrator. All papers and information certified to the clerk shall become a part of the record on appeal to the superior court. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of tax assessors in the appeal until such service has been made.

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

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

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

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

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

(III) If the final determination of value on appeal is 85 percent or less of the valuation set by the county board of equalization, hearing officer, or arbitrator as to any real property, the taxpayer, in addition to the interest provided for in subsection (m) of this Code section, shall recover costs of litigation and reasonable attorney's fees incurred in the action. Any appeal of an award of attorney's fees by the county shall be specifically approved by the governing authority of the county.
(iii) If the final determination of value on appeal is greater than the valuation set by the county board of equalization, hearing officer, or arbitrator, as applicable, causes an increase in taxes, and creates an additional billing, it shall be paid to the tax commissioner as any other tax due along with interest, as provided in subsection (m) of this Code section."

SECTION 3.

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