

House Bill 482

By: Representatives Dollar of the 45<sup>th</sup> and Martin of the 49<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated,  
2 relating to uniform property tax administration and equalization, so as to provide that the  
3 governing authorities of counties may provide facilities in multiple locations for hearings on  
4 appeals to boards of equalization; to provide that a hearing shall be held in the location  
5 nearest to the taxpayer's residence; to require the random assignment of hearing panel  
6 members to such locations; to provide for related matters; to repeal conflicting laws; and for  
7 other purposes.

8 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

9 **SECTION 1.**

10 Article 5 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to  
11 uniform property tax administration and equalization, is amended in subsection (a.2) of Code  
12 Section 48-5-311, relating to creation of county boards of equalization, duties, review of  
13 assessments, and appeals, by adding a new paragraph to read as follows:

14 "(5)(A) The governing authority of each county may provide multiple facilities with  
15 equal amenities to be hearing locations for the use of the members of the board of  
16 equalization, the taxpayers, the representatives of the county board of tax assessors, and  
17 others who may attend hearings of the board of equalization in person. The governing  
18 authority may locate these facilities with equal amenities in places convenient to  
19 taxpayers.

20 (B) Where the governing authority has established two or more hearing locations  
21 within a county, the appeal administrator shall schedule appeal hearings at the location  
22 nearest to the taxpayer's residence unless otherwise requested by the taxpayer and shall  
23 randomly assign members of the board of equalization to hear appeals at each such  
24 location."

25

**SECTION 2.**

26 All laws and parts of laws in conflict with this Act are repealed.