

Senate Bill 410

By: Senators Kennedy of the 18th, Dugan of the 30th, Gooch of the 51st, Miller of the 49th, Stone of the 23rd and others

AS PASSED SENATE

**A BILL TO BE ENTITLED
AN ACT**

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to
2 creation of county boards of equalization, duties, review of assessments, and appeals, so as
3 to provide an alternative means of recovering costs of litigation and attorney's fees in ad
4 valorem tax appeals; to provide for related matters; to repeal conflicting laws; and for other
5 purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of
9 county boards of equalization, duties, review of assessments, and appeals, is amended by
10 revising subdivision (g)(4)(B)(ii)(III) and adding a new subdivision to read as follows:

11 "(III) If the taxpayer appeals to the superior court pursuant to this subsection and
12 the final determination of value on appeal is 85 percent or less of the valuation set
13 by the county board of equalization, hearing officer, or arbitrator as to any real
14 property, the taxpayer, in addition to the interest provided for in subsection (m) of
15 this Code section, shall recover costs of litigation and reasonable attorney's fees
16 incurred in the action. Any appeal of an award of attorney's fees by the county shall
17 be specifically approved by the governing authority of the county.

18 (IV) If the board of assessors appeals to the superior court pursuant to this
19 subsection and the final determination of value on appeal is 85 percent or less of the
20 valuation set by the board of assessors as to any real property, the taxpayer, in
21 addition to the interest provided for in subsection (m) of this Code section, shall
22 recover costs of litigation and reasonable attorney's fees incurred in the action. Any
23 appeal of an award of attorney's fees by the county shall be specifically approved
24 by the governing authority of the county."

25

SECTION 2.

26 All laws and parts of laws in conflict with this Act are repealed.