

The House Committee on Ways and Means offers the following substitute to HB 295:

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and  
 2 taxation, so as to provide for the comprehensive revision of provisions regarding ad valorem  
 3 taxation, assessment, and appeal; to provide for electronic notice of certain tax bills or  
 4 delinquent notices; to change certain provisions regarding the publication of ad valorem tax  
 5 rates; to change certain provisions relating to interest on unpaid ad valorem taxes; to change  
 6 certain provisions regarding penalties for certain incomplete or improper tax digests; to  
 7 change certain provisions relating to joint county appraisal staffs and contracting for advice  
 8 and assistance; to change certain provisions relating to ascertainment of taxable property,  
 9 assessments and penalties against unreturned property, and changing valuations established  
 10 by appeal; to repeal certain provisions regarding unreturned property in counties having a  
 11 population of 600,000 or more; to change certain provisions relating to the time for  
 12 completion of revision and assessment of returns and submission of completed tax digest to  
 13 the state revenue commissioner; to change certain provisions relating to the annual notice of  
 14 current assessment; to provide a cause of action for failure to provide requested information;  
 15 to revise substantially certain provisions relating to county boards of equalization and ad  
 16 valorem tax appeals; to change certain provisions relating to examination of county tax  
 17 digests by the state revenue commissioner and provide that certain assessments and penalties  
 18 shall not apply during a specified period of time; to change certain provisions relating to the  
 19 issuance of mobile home location permits; to provide for increased criminal penalties for  
 20 failure to attach and display certain mobile home decals; to change certain provisions relating  
 21 to mobile home tax returns and decal application and issuance; to change certain provisions  
 22 relating to real estate transfer tax exemptions; to change certain provisions relating to real  
 23 estate transfer tax payment as certain filing prerequisites; to provide for powers, duties, and  
 24 authority of the Department of Revenue and the state revenue commissioner; to provide for  
 25 related matters; to provide for an effective date; to repeal conflicting laws; and for other  
 26 purposes.

27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

28 **SECTION 1.**

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

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

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

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

48 **SECTION 2.**

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

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

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

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

62 (2) Such reports shall be in a prominent location in such newspaper and shall not be  
 63 included with legal advertisements and such reports shall be posted in a prominent

64 location on such authority's website, if available. The size and location of the  
65 advertisements shall not be grounds for contesting the validity of the levy."

66 **SECTION 3.**

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

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

80 **SECTION 4.**

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

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

91 **SECTION 5.**

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

94 "48-5-265.

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

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

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

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

130 be made by the county board of tax assessors ~~and the county board of equalization and~~  
 131 shall be set forth in the minutes of the county board of tax assessors.

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

138 **SECTION 6.**

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

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

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

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

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

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

174 **SECTION 7.**

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

178 "48-5-302.

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

185 **SECTION 8.**

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

189 "(iii) For a parcel of nonhomestead property with a fair market value in excess of ~~\$1~~  
 190 ~~million~~ \$750,000.00, to a hearing officer with appeal to the superior court."

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

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

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

199 (1) The taxpayer may request, and the county board of tax assessors shall provide within  
 200 ten business days, copies of such public records and information, including, but not

201 limited to, a description of the methodology used by the board of tax assessors in setting  
 202 the property's fair market value and testing uniformity, all documents reviewed in making  
 203 the assessment, the address and parcel identification number of all real property utilized  
 204 as qualified comparable properties, and all factors considered in establishing the new  
 205 assessment, at a uniform copying fee not to exceed 25¢ per page; ~~and~~

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

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

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

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

224 **SECTION 9.**

225 Said title is further amended by revising Code Section 48-5-311, relating to county boards  
 226 of equalization and ad valorem tax appeals, as follows:

227 "48-5-311.

228 (a) **Establishment of boards of equalization.**

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

237 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the  
 238 report of the clerk of the superior court under paragraph (3) of subsection (j) of this Code  
 239 section and to remove one or more members of the board of equalization for failure to  
 240 perform the duties under this Code section.

241 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing  
 242 authority of a county makes a request to the grand jury of the county for additional  
 243 alternate members of boards of equalization, the grand jury shall appoint the number of  
 244 alternate members so requested to each board of equalization, such number not to exceed  
 245 a maximum of 21 alternate members for each of the boards. The alternate members of  
 246 the boards shall be duly qualified and authorized to serve on any of the boards of  
 247 equalization of the county. ~~The grand jury of any such county~~ members of each board  
 248 of equalization may designate a chairperson and two vice chairpersons of each such board  
 249 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~  
 250 ~~administrative authority in calling and conducting the business of the board.~~ The clerk  
 251 of the superior court shall have administrative authority in all matters governing the  
 252 conduct and business of the boards of equalization so as to provide oversight and  
 253 supervision of such boards and scheduling of appeals. Any combination of members or  
 254 alternate members of any such board of equalization of the county shall be competent to  
 255 exercise the power and authority of the board. Any person designated as an alternate  
 256 member of any such board of equalization of the county shall be competent to serve in  
 257 such capacity as provided in this Code section upon appointment and taking of oath.

258 (3) Notwithstanding any provision of this subsection to the contrary, in any county of  
 259 this state having a population of 400,000 or more according to the United States  
 260 decennial census of 1990 or any future such census, the governing authority of the  
 261 county, by appropriate resolution adopted on or before November 1 of each year, may  
 262 elect to have selected one additional county board of equalization for each 10,000 parcels  
 263 of real property in the county or for any part of a number of parcels in the county  
 264 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county  
 265 board of equalization of the county may decide an appeal from an assessment,  
 266 notwithstanding any other provisions of this Code section. The decision shall be in  
 267 writing and signed by at least two members of the board of equalization; and, except for  
 268 the number of members necessary to decide an appeal, the decision shall conform to the  
 269 requirements of this Code section.

270 (4) The governing authorities of two or more counties may by intergovernmental  
 271 agreement establish regional boards of equalization for such counties which shall operate  
 272 in the same manner and be subject to all of the requirements of this Code section  
 273 specified for county boards of equalization. The intergovernmental agreement shall

274 specify the manner in which the members of the regional board shall be appointed by the  
 275 grand jury of each of the counties and shall specify which clerk of the superior court shall  
 276 have oversight over and supervision of such regional board. All hearings and appeals  
 277 before a regional board shall be conducted in the county in which the property which is  
 278 the subject of the hearing or appeal is located.

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

280 (1) Each person who is, in the judgment of the appointing grand jury, qualified and  
 281 competent to serve as a grand juror, who is the owner of real property located in the  
 282 county where such person is appointed to serve, or, in the case of a regional board of  
 283 equalization, is the owner of real property located in any county in the region where such  
 284 person is appointed to serve, and who is at least a high school graduate shall be qualified,  
 285 competent, and compellable to serve as a member or alternate member of the county  
 286 board of equalization. No member of the governing authority of a county, municipality,  
 287 or consolidated government; member of a county or independent board of education;  
 288 member of the county board of tax assessors; employee of the county board of tax  
 289 assessors; or county tax appraiser shall be competent to serve as a member or alternate  
 290 member of the county board of equalization.

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

297 (B)(i) Within the first year after a member's initial appointment to the board of  
 298 equalization ~~on or after January 1, 1981,~~ each member shall satisfactorily complete  
 299 not less than 40 hours of instruction in appraisal and equalization processes and  
 300 procedures, as prepared and required by the commissioner pursuant to Code Section  
 301 48-5-13.

302 (ii) On or after January 1, 2015, following the completion of each term of office, a  
 303 member shall, within the first year of appointment to the subsequent term of office,  
 304 complete satisfactorily not less than 20 hours of instruction in appraisal and  
 305 equalization processes and procedures, as prepared and required by the commissioner  
 306 for newly appointed members.

307 (iii) No person shall be eligible to hear an appeal as a member of a board of  
 308 equalization unless, prior to hearing such appeal, that person shall satisfactorily  
 309 complete the 20 hours of instruction in appraisal and equalization processes and

310 procedures required under the applicable provisions of division (i) or (ii) of this  
 311 subparagraph.

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

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

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

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

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

333 (2) The grand jury in each county at any term of court preceding November 1 of 1991  
 334 shall select three persons who are otherwise qualified to serve as members of the county  
 335 board of equalization and shall also select three persons who are otherwise qualified to  
 336 serve as alternate members of the county board of equalization. The three individuals  
 337 selected as alternates shall be designated as alternate one, alternate two, and alternate  
 338 three, with the most recent appointee being alternate number three, the next most recent  
 339 appointee being alternate number two, and the most senior appointee being alternate  
 340 number one. One member and one alternate shall be appointed for terms of one year, one  
 341 member and one alternate shall be appointed for two years, and one member and one  
 342 alternate shall be appointed for three years. Each year thereafter, the grand jury of each  
 343 county shall select one member and one alternate for three-year terms.

344 (3) If a vacancy occurs on the county board of equalization, the individual designated as  
 345 alternate one shall then serve as a member of the board of equalization for the unexpired  
 346 term. If a vacancy occurs among the alternate members, the grand jury then in session

347 or the next grand jury shall select an individual who is otherwise qualified to serve as an  
 348 alternate member of the county board of equalization for the unexpired term. The  
 349 individual so selected shall become alternate member three, and the other two alternates  
 350 shall be redesignated appropriately.

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

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

367 'I, \_\_\_\_\_, agree to serve as a member of the board of equalization of the  
 368 County of \_\_\_\_\_ and will decide any issue put before me without favor or  
 369 affection to any party and without prejudice for or against any party. I will follow and  
 370 apply the laws of this state. I also agree not to discuss any case or any issue with any  
 371 person other than members of the board of equalization except at any appeal hearing.  
 372 I shall faithfully and impartially discharge my duties in accordance with the  
 373 Constitution and laws of this state, to the best of my skill and knowledge. So help me  
 374 God.

375 \_\_\_\_\_  
 376 Signature of member or alternate member'

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

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

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

384 (2) If, in the course of determining an appeal, the county board of equalization finds  
 385 reason to believe that the property involved in an appeal or the class of property in which  
 386 is included the property involved in an appeal is not uniformly assessed with other  
 387 property included in the digest, the board shall request the respective parties to the appeal  
 388 to present relevant information with respect to that question. If the board determines that  
 389 uniformity is not present, the board may order the county board of tax assessors to take  
 390 such action as is necessary to obtain uniformity, except that, when a question of  
 391 county-wide uniformity is considered by the board, the board may recommend a partial  
 392 or total county-wide revaluation only upon a determination by a majority of all the  
 393 members of the board that the clear and convincing weight of the evidence requires such  
 394 action. The board of equalization may act pursuant to this paragraph whether or not the  
 395 appellant has raised the issue of uniformity.

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

401 (4)(A) The clerk of the superior court shall have oversight over and supervision of all  
 402 boards of equalization of the county and hearing officers. This oversight and  
 403 supervision shall include, but not be limited to, requiring appointment of members of  
 404 county boards of equalization by the grand jury; giving the notice of the appointment  
 405 of members and alternates of the county board of equalization by the county grand jury  
 406 as required by Code Section 15-12-81; collecting the names of possible appointees;  
 407 collecting information from possible appointees as to their qualifications; presenting the  
 408 names of the possible appointees to the county grand jury; processing the appointments  
 409 as required by paragraph (4) of subsection (c) of this Code section, including  
 410 administering the oath of office to the newly appointed members and alternates of the  
 411 county board of equalization as required by paragraph (5) of such subsection;  
 412 instructing the newly appointed members and alternates as to the training they must  
 413 receive and the operations of the county board of equalization; presenting to the grand  
 414 jury of the county the names of possible appointees to fill vacancies as provided in  
 415 paragraph (3) of such subsection; maintaining a roster of board members and alternates,  
 416 maintaining a record showing that the board members and alternates completed  
 417 training, keeping attendance records of board members and alternates for the purpose  
 418 of payment for service, and maintaining the uniform application forms and keeping a  
 419 record of the appointment dates of board members and alternates and their terms in  
 420 office; and informing the county board of equalization that it must establish by

421 regulation procedures for conducting appeals before the board as required by paragraph  
 422 (3) of this subsection ~~(d) of this Code section~~. Oversight and supervision shall also  
 423 include the scheduling of board hearings, assistance in scheduling hearings before  
 424 hearing officers, and giving notice of the date, time, and place of hearings to the  
 425 taxpayers and the county board of tax assessors and giving notice of the decisions of  
 426 the county board of equalization or hearing officer to the taxpayer and county board of  
 427 tax assessors as required by division (e)(6)(D)(i) of this Code section.

428 (B) The county governing authority shall provide any resources to the clerk of superior  
 429 court that are required to be provided by paragraph (7) of subsection (e) of this Code  
 430 section.

431 (C) The county governing authority shall provide to the clerk of superior court  
 432 facilities and secretarial and clerical help for appeals pursuant to subsection (e.1) of this  
 433 Code section.

434 (D) The clerk of superior court shall maintain any county records of all notices to the  
 435 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,  
 436 and from the hearings before the board of equalization and before hearing officers ~~until~~  
 437 for 12 months after the deadline to file any appeal to the superior court expires. If an  
 438 appeal is not filed to the superior court, the clerk of superior court is authorized to  
 439 properly destroy any records from the hearings before the county board of equalization  
 440 or hearing officers but shall maintain records of all notices to the taxpayer and the  
 441 taxpayer's attorney and certified receipts of returned or unclaimed mail for 12 months.  
 442 If an appeal to the superior court is filed, the clerk of superior court shall file such  
 443 appeal and records in the civil action that is considered open by the clerk of superior  
 444 court for such appeal, and such records shall become part of the record on appeal in  
 445 accordance with paragraph (2) of subsection (g) of this Code section.

446 (e) **Appeal.**

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

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

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

454 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel  
 455 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~  
 456 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under

457 Code Section 48-5-306, and any contiguous nonhomestead real property owned by  
458 the same taxpayer, pursuant to subsection (e.1) of this Code section.

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

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

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

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

486 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors  
487 has adopted a written policy consenting to electronic service, or by mailing to or filing  
488 with the county board of tax assessors a notice of appeal within 45 days from the date  
489 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an  
490 assessment of real property received by a county board of tax assessors stating the  
491 location of the real property and the identification number, if any, contained in the tax  
492 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
493 paragraph (1) of this subsection. A written objection to an assessment of personal

494 property received by a county board of tax assessors giving the account number, if any,  
 495 contained in the tax notice and stating that the objection is to an assessment of personal  
 496 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in  
 497 paragraph (1) of this subsection. The county board of tax assessors shall review the  
 498 valuation or denial in question, and, if any changes or corrections are made in the  
 499 valuation or decision in question, the board shall send a notice of the changes or  
 500 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also  
 501 explain the taxpayer's right to appeal to the county board of equalization as provided  
 502 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or  
 503 corrections made by the county board of tax assessors.

504 (B) If no changes or corrections are made in the valuation or decision, the county board  
 505 of tax assessors shall send written notice thereof to the taxpayer, to any authorized  
 506 agent or representative of the taxpayer who the taxpayer has requested that such notice  
 507 be sent, and to the county board of equalization which notice shall also constitute the  
 508 taxpayer's appeal to the county board of equalization without the necessity of the  
 509 taxpayer's filing any additional notice of appeal to the county board of tax assessors or  
 510 to the county board of equalization. The county board of tax assessors shall also send  
 511 or deliver all necessary papers to the county board of equalization. If, however, the  
 512 taxpayer and the county board of tax assessors execute a signed agreement as to  
 513 valuation, the appeal shall terminate as of the date of such signed agreement.

514 (C) If changes or corrections are made by the county board of tax assessors, the board  
 515 shall notify the taxpayer in writing of such changes. The commissioner shall develop  
 516 and make available to county boards of tax assessors a suitable form which shall be  
 517 used in such notification to the taxpayer. The notice shall be sent by regular mail  
 518 properly addressed to the address or addresses the taxpayer provided to the county  
 519 board of tax assessors and to any authorized agent or representative of the taxpayer who  
 520 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with  
 521 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing  
 522 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue  
 523 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if  
 524 the county board of tax assessors has adopted a written policy consenting to electronic  
 525 service, or by mailing to or filing with the county board of tax assessors a written notice  
 526 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the  
 527 notice of appeal and all necessary papers to the county board of equalization.

528 (D) The written notice to the taxpayer required by this paragraph shall contain a  
 529 statement of the grounds for rejection of any position the taxpayer has asserted with

530 regard to the valuation of the property. No addition to or amendment of such grounds  
531 as to such position shall be permitted before the county board of equalization.

532 (3)(A) ~~In any each year in which no county-wide revaluation is implemented,~~ the  
533 county board of tax assessors shall make its determination and notify the taxpayer  
534 within 180 days after receipt of the taxpayer's notice of appeal. If the county board of  
535 tax assessors fails to respond to the taxpayer within such 180 day period during such  
536 year, the appeal shall be automatically ~~referred~~ certified to the county board of  
537 equalization with written notice to the taxpayer, except as otherwise provided in this  
538 paragraph.

539 (B) In any county in which the number of appeals exceeds a number equal to or greater  
540 than 3 percent of the total number of parcels in the county or the sum of the current  
541 assessed value of the parcels under appeal is equal to or greater than 3 percent of the  
542 gross tax digest of the county, the county board of tax assessors shall be granted an  
543 additional 180 day period to make its determination and notify the taxpayer. Such  
544 additional period shall commence immediately following the last day of the 180 days  
545 provided for under subparagraph (A) of this paragraph. If the county board of tax  
546 assessors fails to make its determination and notify the taxpayer or the taxpayer's  
547 attorney not later than the last day of such additional 180 day period, the most recent  
548 property tax valuation asserted by the taxpayer on the property tax return or on appeal  
549 shall prevail and shall be deemed the value established on such appeal unless a time  
550 extension is granted under subparagraph (C) of this paragraph. If no such assertion of  
551 value was submitted by the taxpayer, the appeal shall be forwarded to the county board  
552 of equalization.

553 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances  
554 proven to the commissioner prior to the expiration of the additional 180 day period  
555 provided for under subparagraph (B) of this paragraph, the commissioner shall be  
556 authorized to provide for a time extension beyond the end of such additional 180 day  
557 period. The duration of any such time extension shall be specified in writing by the  
558 commissioner and shall also be posted on the website of the county board of tax  
559 assessors if such a website is available. If the county board of tax assessors fails to  
560 make its determination and notify the taxpayer and the taxpayer's attorney not later than  
561 the last day of such time extension, the most recent property tax valuation asserted by  
562 the taxpayer on the property tax return or on appeal shall prevail and shall be deemed  
563 the value established on such appeal. If no such assertion of value was submitted by  
564 the taxpayer, the appeal shall be forwarded to the county board of equalization. In  
565 addition, the commissioner shall be authorized to require additional training or require

566 such other remediation as the commissioner may deem appropriate for failure to meet  
 567 the deadline imposed by the commissioner under this subparagraph.

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

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

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

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

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

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

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

627 (iii)(I) If the county's tax bills are issued before ~~the county board of equalization~~  
 628 ~~has rendered decision on property which is on appeal~~ an appeal has been finally  
 629 determined, the county board of tax assessors shall specify to the county tax  
 630 commissioner the lesser of the valuation in the ~~year preceding the year in which the~~  
 631 ~~appeal was filed~~ last year for which taxes were finally determined to be due on the  
 632 property or 85 percent of the current year's value, unless the property in issue is  
 633 homestead property and has been issued a building permit and structural  
 634 improvements have occurred, or structural improvements have been made without  
 635 a building permit, in which case, it shall specify 85 percent of the current year's  
 636 valuation as set by the county board of assessors. Depending on the circumstances  
 637 of the property, this amount shall be the basis for a temporary tax bill to be issued;  
 638 provided, however, that ~~the~~ a nonhomestead owner of a single property valued at  
 639 \$2 million or more may elect to pay the temporary tax bill which specifies 85

640 percent of the current year's valuation; or, such owner may elect to pay the amount  
 641 of the difference between the 85 percent tax bill based on the current year's  
 642 valuation and the tax bill based on the valuation from the last year for which taxes  
 643 were finally determined to be due on the property in conjunction with the amount  
 644 of the tax bill based on valuation from the last year for which taxes were finally  
 645 determined to be due on the property, to the tax commissioner's office. Only the  
 646 amount which represents the difference between the tax bill based on the current  
 647 year's valuation and the tax bill based on the valuation from the last year for which  
 648 taxes were finally determined to be due will be held in an escrow account by the tax  
 649 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
 650 released by the tax commissioner's office to the prevailing party. The taxpayer may  
 651 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
 652 valuation if no substantial property improvement has occurred. The county tax  
 653 commissioner shall have the authority to adjust such tax bill to reflect the 100  
 654 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
 655 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
 656 the appeal process. Such notice shall also indicate that upon resolution of the  
 657 appeal, there may be additional taxes due or a refund issued.

658 (II) For the purposes of this Code section, any final value that causes a ~~deduction~~  
 659 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by  
 660 the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with  
 661 interest, as provided in subsection (m) of this Code section. ~~within 60 days from the~~  
 662 ~~date of the final determination of value. Such refund shall include interest on the~~  
 663 ~~amount of the deduction at the same rate specified in Code Section 48-2-35 which~~  
 664 ~~shall accrue from November 15 of the taxable year in question or the date the final~~  
 665 ~~installment was due or was paid, whichever is later, through to the date paid or 60~~  
 666 ~~days from the date of the final determination, whichever is earlier. In no event shall~~  
 667 ~~the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for~~  
 668 ~~nonhomestead property. Any refund paid after the sixtieth day shall accrue interest~~  
 669 ~~from the sixty-first day until paid with interest at the same rate specified in Code~~  
 670 ~~Section 48-2-35. The interest accrued after the sixtieth day and forward shall not~~  
 671 ~~be subject to the limits imposed by this subsection. The tax commissioner shall pay~~  
 672 ~~the tax refund and any interest for the refund from current collections in the same~~  
 673 ~~proportion for each of the levying authorities for whom the taxes were collected.~~

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

677 ~~section. as specified in Code Section 48-2-35. The tax commissioner shall adjust~~  
 678 ~~the tax bill, including interest, within 15 days from the date of the final~~  
 679 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~  
 680 ~~accrue from November 15 of the taxable year in question or the final installment of~~  
 681 ~~the tax was due through to the date the bill was adjusted and mailed or 15 days from~~  
 682 ~~the date of the final determination, whichever is earlier. The interest computed on~~  
 683 ~~the additional billing shall in no event exceed \$150.00 for homestead property or~~  
 684 ~~\$5,000.00 for nonhomestead property. After the tax bill notice has been mailed out,~~  
 685 ~~the taxpayer shall be afforded 60 days from the date of the postmark to make full~~  
 686 ~~payment of the adjusted bill and interest. Once the 60 day payment period has~~  
 687 ~~expired, the bill shall be considered past due, and interest shall accrue as specified~~  
 688 ~~in Code Section 48-2-40 without limit until the bill is paid in full. Once past due,~~  
 689 ~~all other fees, penalties, late charges, and collection notices shall apply as prescribed~~  
 690 ~~in this chapter for the collection of delinquent taxes.~~

691 (7) The clerk of the superior court shall furnish the county board of equalization  
 692 necessary facilities and ~~secretarial and clerical~~ administrative help. The clerk of the  
 693 superior court shall see that the records and information of the county board of tax  
 694 assessors are transmitted to the county board of equalization. The county board of  
 695 equalization ~~must~~ shall consider in the performance of its duties the information furnished  
 696 by the county board of tax assessors and the taxpayer.

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

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

709 (10) Within ten days of a final determination of value under this Code section with no  
 710 further option to appeal, the county board of tax assessors shall forward that final  
 711 determination of value to the tax commissioner.

712 (e.1)(1) For any dispute involving the value or uniformity of a parcel of nonhomestead  
 713 real property with a fair market value in excess of ~~\$1 million~~ \$750,000.00 as shown on

714 the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the  
 715 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance  
 716 with this subsection. If such taxpayer owns nonhomestead real property contiguous to  
 717 such qualified nonhomestead real property, at the option of the taxpayer, such contiguous  
 718 property may be consolidated with the qualified property for purposes of the hearing  
 719 under this subsection.

720 (2) Individuals desiring to serve as hearing officers and who are either state certified  
 721 general real property appraisers or state certified residential real property appraisers as  
 722 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers  
 723 Board shall complete and submit an application, a list of counties the hearing officer is  
 724 willing to serve, disqualification questionnaire, and resume and be approved by the  
 725 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve  
 726 as a hearing officer. Such board shall annually publish a list of qualified and approved  
 727 hearing officers for Georgia.

728 (3) The clerk of the superior court shall furnish any hearing officer so selected the  
 729 necessary facilities.

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

738 (5) The county board of tax assessors may for no more than 90 days review the  
 739 taxpayer's written appeal, and if either changes or corrections are made by the county  
 740 board of tax assessors, or if no changes are made, the board shall notify the taxpayer in  
 741 writing of ~~such changes~~ the board's decision. If within 30 days of the mailing of such  
 742 notice the taxpayer notifies the county board of tax assessors in writing that ~~such changes~~  
 743 ~~or corrections are~~ the board's decision is not acceptable, the county board of tax assessors  
 744 shall, within 30 days of the date of mailing of such taxpayer's notification, ~~send or deliver~~  
 745 certify the notice of appeal and send or deliver all necessary papers to the clerk of the  
 746 superior court and mail a copy to the taxpayer.

747 (6)(A) The clerk of superior court shall randomly select from such list a hearing officer  
 748 who shall have experience or expertise in hearing or appraising the type of property that  
 749 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of  
 750 tax assessors mutually agree upon a hearing officer from such list. The clerk of the

751 superior court shall notify the taxpayer and the taxpayer's attorney of the name of the  
 752 hearing officer and transmit a copy of the hearing officer's disqualification  
 753 questionnaire and resume provided for under paragraph (2) of this subsection. The  
 754 hearing officer, in conjunction with all parties to the appeal, shall set a time and place  
 755 to hear evidence and testimony from both parties. The hearing shall take place in the  
 756 county where the property is located, or such other place as mutually agreed to by the  
 757 parties and the hearing officer. The hearing officer shall provide electronic or written  
 758 notice to the parties personally or by registered or certified mail or statutory overnight  
 759 delivery not less than ten days before the hearing. Such written notice shall advise each  
 760 party that documents or other written evidence to be presented at the hearing by a party  
 761 must be provided to the other party not less than seven days prior to the time of the  
 762 hearing and that any failure to comply with this requirement shall be grounds for an  
 763 automatic continuance or for exclusion of such documents or other written evidence.  
 764 (B) If the clerk of the superior court, after a diligent search, cannot find a qualified  
 765 hearing officer who is willing to serve, the clerk of the superior court shall transfer the  
 766 certification of the appeal to the county or regional board of equalization and notify the  
 767 taxpayer and the taxpayer's attorney and the county board of tax assessors of the  
 768 transmittal of such appeal.

769 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and  
 770 authority of a county or regional board of equalization, and determine the fair market  
 771 value of the real property based upon the testimony and evidence presented during the  
 772 hearing. Any issues other than fair market value and uniformity raised in the appeal shall  
 773 be preserved for appeal to the superior court. The board of tax assessors shall have the  
 774 burden of proving its opinion of value and the validity of its proposed assessment by a  
 775 preponderance of evidence. At the conclusion of the hearing, the hearing officer shall  
 776 notify both parties of the decision verbally and shall send ~~the taxpayer~~ both parties the  
 777 decision in writing.

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

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

787 (10) Each hearing officer shall be compensated by the county for time expended in  
 788 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per  
 789 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as  
 790 determined by the county governing authority or as may be agreed upon by the parties  
 791 with the consent of the county governing authority. Compensation pursuant to this  
 792 paragraph shall be paid from the county treasury upon certification by the hearing officer  
 793 of the hours expended in hearing of appeals. The attendance at any training required by  
 794 the commissioner shall be part of the qualifications of the hearing officer, and any  
 795 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~  
 796 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~  
 797 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~  
 798 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~  
 799 ~~regional board of equalization.~~

800 (11) The commissioner shall promulgate rules and regulations for the proper  
 801 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~  
 802 qualifications; training, including an eight-hour course on Georgia property law, Georgia  
 803 evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,  
 804 and weight of evidence; disqualification questionnaire; selection; removal; an annual  
 805 continuing education requirement of at least four hours of instruction in recent legislation,  
 806 current case law, and updates on appraisal and equalization procedures, as prepared and  
 807 required by the commissioner; and any other matters necessary to the proper  
 808 administration of this subsection. The failure of any hearing officer to fulfill the  
 809 requirements of this paragraph shall render that person ineligible to serve. Such rules and  
 810 regulations shall also include a uniform appeal form which shall require the initial  
 811 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall  
 812 be subject to later revision by the taxpayer based upon written evidence. The  
 813 commissioner shall seek input from all interested parties prior to such promulgation.

814 (f) **Arbitration.**

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

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

821 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this  
 822 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the  
 823 county board of tax assessors has adopted a written policy consenting to electronic

824 service, or by filing a written notice of arbitration appeal with the county board of tax  
 825 assessors. The notice of arbitration appeal shall specifically state the grounds for  
 826 arbitration. The notice shall be filed within 45 days from the date of mailing the notice  
 827 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice  
 828 of arbitration appeal, the board of tax assessors shall send to the taxpayer an  
 829 acknowledgment of receipt of the appeal; a notice that the taxpayer ~~must~~ shall, within  
 830 45 days of the ~~filing of the notice~~ date of transmittal of the acknowledgment of receipt  
 831 of the appeal, provide to the board of assessors for consideration a copy of a certified  
 832 appraisal; and a confirmation of the amount of the filing fees, if any, required under  
 833 Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the  
 834 acknowledgment of receipt of the appeal, the taxpayer shall pay to the clerk of the  
 835 superior court the fees, if any, if the county board of tax assessors rejects the appraisal.  
 836 Failure of the taxpayer to provide such certified appraisal and filing fees within such  
 837 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects  
 838 to have the appeal immediately forwarded to the board of equalization. Prior to  
 839 appointment of the arbitrator and within 45 days of ~~filing the notice of the~~ the  
 840 acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the  
 841 certified appraisal as specified in this paragraph to the board of assessors for  
 842 consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board  
 843 of assessors shall either accept the taxpayer's appraisal, in which case that value shall  
 844 become final, or the county board of tax assessors shall reject the taxpayer's appraisal  
 845 by sending within ten days of the date of such rejection a written notification by  
 846 certified mail of such rejection to the taxpayer and the taxpayer's attorney of record, in  
 847 which case the county board of tax assessors shall certify within 45 days the appeal to  
 848 the clerk of the superior court of the county in which the property is located along with  
 849 any other papers specified by the person seeking arbitration under this subsection,  
 850 including, but not limited to, the staff information from the file used by the county  
 851 board of tax assessors. In the event the taxpayer is not notified of a rejection of the  
 852 taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall  
 853 become final. In the event that the county board of tax assessors neither accepts nor  
 854 rejects the value set out in the certified appraisal within ~~such 45 day period~~ 45 days  
 855 after the receipt of the certified appraisal, then the certified appraisal shall become the  
 856 final value, and the filing fees shall be returned to the taxpayer. In any case where a  
 857 taxpayer properly filed for the 2009 tax year a notice of binding arbitration appeal and  
 858 provided the required certified appraisal in accordance with this paragraph and the  
 859 board of assessors neither accepted nor rejected the value set out in such certified  
 860 appraisal within the 30 day period formerly specified under this subparagraph, then for

861 purposes of the 2009 tax year, the value set forth in the taxpayer's certified appraisal  
 862 shall be deemed the final value. All papers and information certified to the clerk shall  
 863 become a part of the record on arbitration. At the time of certification of the appeal, the  
 864 county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of  
 865 record, if any, or employee with a copy of the certification along with any other papers  
 866 specified by the person seeking arbitration along with the civil action file number  
 867 assigned to the appeal. Within 15 days of filing the certification to the clerk of the  
 868 superior court, the presiding or chief judge of the superior court of the circuit in which  
 869 the property is located shall issue an order authorizing the arbitration.

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

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

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

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

892 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and  
 893 place to hear evidence and testimony from both parties. The arbitrator shall provide  
 894 written notice to the parties personally or by registered or certified mail or statutory  
 895 overnight delivery not less than ten days before the hearing. Such written notice shall  
 896 advise each party that documents or other written evidence to be presented at the  
 897 hearing by a party must be provided to the other party not less than seven days prior

898 to the time of the hearing and that any failure to comply with this requirement, unless  
 899 waived by mutual written agreement of such parties, shall be grounds for a  
 900 continuance or for exclusion of such documents or other written evidence. The  
 901 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.  
 902 Following notification of the taxpayer of the date and time of the hearing, the  
 903 taxpayer shall be authorized to exercise a one-time option of changing the date and  
 904 time of the hearing to a date and time acceptable to the taxpayer and the county board  
 905 of tax assessors. The presiding or chief judge of the superior court of the circuit in  
 906 which the property is located may direct the arbitrator to proceed promptly with the  
 907 hearing and the determination of the appeal upon application of any party. The  
 908 hearing shall occur in the county in which the property is located or such other place  
 909 as may be agreed upon in writing by the parties;

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

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

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

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

921 (viii) In order to determine the value, the arbitrator shall consider ~~a single~~ the final  
 922 value for the property submitted by the board of assessors and a single ~~the final~~  
 923 value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any  
 924 appraisal by the taxpayer's appraiser;

925 (ix) Upon consideration of the ~~single~~ final value submitted by the board of assessors  
 926 and the ~~single~~ final value submitted by the taxpayer, and evidence supporting the  
 927 values submitted by the board of assessors and the taxpayer, the arbitrator shall  
 928 determine which value is the value for the property under appeal;

929 (x) If the taxpayer's value is determined by the arbitrator to be the value, the county  
 930 shall be responsible for the clerk of the superior court's fees, if any, and the fees and  
 931 costs of such arbitrator. If the board of tax assessors' value is determined by the  
 932 arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior  
 933 court's fees, if any, and the fees and costs of such arbitrator; and

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

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

939 (5)(A) If the county's tax bills are issued before an arbitrator has rendered its decision  
940 on property which is on appeal, the county board of tax assessors shall specify to the  
941 county tax commissioner the lesser of the valuation in the year preceding the year in  
942 which the appeal was filed or 85 percent of the current year's value, unless the property  
943 in issue has been issued a building permit and structural improvements have occurred,  
944 or structural improvements have been made without a building permit, in which case,  
945 it shall specify 85 percent of the current year's valuation as set by the county board of  
946 assessors. Depending on the circumstances of the property, this amount shall be the  
947 basis for a temporary tax bill to be issued; provided, however, that the taxpayer may  
948 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
949 valuation if no structural improvement has occurred. The county tax commissioner shall  
950 have the authority to adjust such tax bill to reflect the 100 percent value as requested  
951 by the taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the  
952 bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall  
953 also indicate that upon resolution of the appeal, there may be additional taxes due or a  
954 refund issued. ~~If the county's tax bills are issued before an arbitrator has rendered its~~  
955 ~~decision on property which is on appeal, the county board of tax assessors shall specify~~  
956 ~~to the county tax commissioner the higher of the taxpayer's return valuation or 85~~  
957 ~~percent of the current year's valuation as set by the county board of tax assessors. This~~  
958 ~~amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be~~  
959 ~~accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the~~  
960 ~~outcome of the appeal process. Such notice shall also indicate that upon resolution of~~  
961 ~~the appeal, there may be additional taxes due or a refund issued.~~

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

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

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

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

982 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be  
 983 effected by e-mailing, if the county board of tax assessors has adopted a written policy  
 984 consenting to electronic service, or by mailing to or filing with the county board of tax  
 985 assessors a written notice of appeal. An appeal by the county board of tax assessors shall  
 986 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and  
 987 shall contain the name and the last known address of the taxpayer. The notice of appeal  
 988 shall specifically state the grounds for appeal. The notice shall be mailed or filed within  
 989 30 days from the date on which the decision of the county board of equalization or  
 990 hearing officer is ~~mailed~~ delivered pursuant to subparagraph (e)(6)(D) or paragraph (6)  
 991 of subsection (e.1) of this Code section. Within 45 days of receipt of a taxpayer's notice  
 992 of appeal, the county board of tax assessors shall send to the taxpayer notice that a  
 993 settlement conference, in which the county board of assessors and the taxpayer shall  
 994 confer in good faith, will be held at a specified date and time which shall be no later than  
 995 30 days from the notice of the settlement conference, and notice of the amount of the  
 996 filing fee, if any, required by the clerk of the superior court. The taxpayer may exercise  
 997 a one-time option to reschedule the settlement conference to a different date and time  
 998 acceptable to the taxpayer, but in no event later than 30 days from the date of the notice.  
 999 If at the end of the 45 day review period the county board of tax assessors elects not to  
 1000 hold a settlement conference, then the appeal shall terminate and the taxpayer's stated  
 1001 value shall be entered in the records of the board of tax assessors as the fair market value  
 1002 for the year under appeal. If the appellant chooses not to participate in the settlement  
 1003 conference, he or she may not seek and shall not be awarded fees and costs at such time  
 1004 when the appeal is settled in superior court. If at the conclusion of the settlement  
 1005 conference the parties cannot agree on a fair market value, then written notice shall be

1006 provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of  
 1007 the superior court within ten days of the date of the conference, with a copy of the check  
 1008 delivered to the county board of tax assessors. Upon receipt of proof of payment to the  
 1009 clerk of the superior court, the The county board of tax assessors shall certify to the clerk  
 1010 of the superior court the notice of appeal and any other papers specified by the person  
 1011 appealing including, but not limited to, the staff information from the file used by the  
 1012 county board of tax assessors, the county board of equalization, or the hearing officer.  
 1013 All papers and information certified to the clerk shall become a part of the record on  
 1014 appeal to the superior court. At the time of certification of the appeal, the county board  
 1015 of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a  
 1016 copy of the notice of appeal and with the civil action file number assigned to the appeal.  
 1017 Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5.  
 1018 No discovery, motions, or other pleadings may be filed by the county board of tax  
 1019 assessors in the appeal until such service has been made.

1020 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have  
 1021 the burden of proving its opinions of value and the validity of its proposed assessment by  
 1022 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such  
 1023 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the  
 1024 value asserted by the taxpayer is unreasonable and authorize the determination of the  
 1025 final value of the property.

1026 (4)(A) The appeal shall be placed on the court's next available jury or bench trial  
 1027 calendar, at the taxpayer's election, following the filing of the appeal unless continued  
 1028 by the court ~~upon a showing of good cause~~. If only questions of law are presented in  
 1029 the appeal, the appeal shall be heard as soon as practicable before the court sitting  
 1030 without a jury. Each hearing before the court sitting without a jury at the taxpayer's  
 1031 election shall be held within 30 days following the date on which the appeal is filed  
 1032 with the clerk of the superior court. ~~The time of any hearing shall be set in consultation~~  
 1033 ~~with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00~~  
 1034 ~~A.M. and 7:00 P.M. on a business day.~~

1035 (B)(i) The county board of tax assessors shall use the valuation of the county board  
 1036 of equalization or the hearing officer, as applicable, in compiling the tax digest for the  
 1037 county.

1038 (ii)(I) If the final determination of value on appeal is less than the valuation set by  
 1039 the county board of equalization or hearing officer, as applicable, the taxpayer shall  
 1040 receive a deduction in such ~~thus used, the tax commissioner shall be authorized to~~  
 1041 adjust the taxpayer's taxes tax bill to reflect the final value for the year in question.  
 1042 ~~Such deduction shall be refunded to the taxpayer and shall include interest on the~~

1043 ~~amount of such deduction at the same rate as specified in Code Section 48-2-35~~  
 1044 ~~which shall accrue from November 15 of the taxable year in question or the date the~~  
 1045 ~~final installment of the tax was due or was paid, whichever is later. In no event~~  
 1046 ~~shall the amount of such interest exceed \$150.00.~~

1047 (II) If the final determination of value on appeal causes a reduction in taxes and  
 1048 creates a refund that is owed to the taxpayer, it shall be paid by the tax  
 1049 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,  
 1050 as provided in subsection (m) of this Code section.

1051 ~~(ii)~~(III) If the final determination of value on appeal is 80 percent or less of the  
 1052 valuation set by the county board of ~~equalization or hearing officer~~ tax assessors as  
 1053 to commercial property, or 85 percent or less of the valuation set by the county  
 1054 board of tax assessors as to other property, the taxpayer, in addition to the interest  
 1055 provided for by this paragraph, shall recover costs of litigation and reasonable  
 1056 attorney's fees incurred in the action. Any appeal of an award of attorney's fees by  
 1057 the county shall be specifically approved by the governing authority of the county.

1058 (iii) If the final determination of value on appeal is greater than the valuation set by  
 1059 the county board of equalization or hearing officer, as applicable, ~~the taxpayer shall~~  
 1060 ~~be liable for the increase in taxes for the year in question due to the increased~~  
 1061 ~~valuation fixed on appeal with interest at the same rate as specified in Code Section~~  
 1062 ~~48-2-35. Such interest shall accrue from November 15 of the taxable year in question~~  
 1063 ~~or the date the final installment of tax was due to the date the additional taxes are~~  
 1064 ~~remitted, but in no event shall the amount of such interest exceed \$150.00 and causes~~  
 1065 an increase in taxes and creates an additional billing, it shall be paid to the tax  
 1066 commissioner as any other tax due along with interest, as provided in subsection (m)  
 1067 of this Code section.

1068 (h) **Recording of interviews.**

1069 In the course of any assessment, appeal, or arbitration, or any related proceeding, the  
 1070 taxpayer shall be entitled to make recordings of any interview with any officer or employee  
 1071 of the taxing authority relating to the valuation of the taxpayer's property subject to such  
 1072 assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with  
 1073 equipment provided by the taxpayer, and no such officer or employee may refuse to  
 1074 participate in an interview relating to such valuation for reason of the taxpayer's choice to  
 1075 record such interview.

1076 (i) **Alternate members of boards of equalization.**

1077 Alternate members of the county board of equalization in the order in which selected shall  
 1078 serve:

1079 (1) As members of the county board of equalization in the event there is a permanent  
 1080 vacancy on the board created by the death, ineligibility, removal from the county, or  
 1081 incapacitating illness of a member or by any other circumstances. An alternate member  
 1082 who fills a permanent vacancy shall be considered a member of the board for the  
 1083 remainder of the unexpired term;

1084 (2) In any appeal with respect to which a member of the board is disqualified and shall  
 1085 be considered a member of the board; or

1086 (3) In any appeal at a regularly scheduled or called meeting in the absence of a member  
 1087 and shall be considered a member of the board.

1088 (j) **Disqualification.**

1089 (1) No member of the county board of equalization and no hearing officer shall serve  
 1090 with respect to any appeal concerning which he or she would be subject to a challenge  
 1091 for cause if he or she were a member of a panel of jurors in a civil case involving the  
 1092 same subject matter.

1093 (2) The parties to an appeal to the county board of equalization or to a hearing officer  
 1094 shall file in writing with the appeal, in the case of the person appealing, or, in the case of  
 1095 the county board of tax assessors, with the certificate transmitting the appeal, questions  
 1096 relating to the disqualification of members of the county board of equalization or hearing  
 1097 officer. Each question shall be phrased so that it can be answered by an affirmative or  
 1098 negative response. The members of the county board of equalization or hearing officer  
 1099 shall, in writing under oath within two days of their receipt of the appeal, answer the  
 1100 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of  
 1101 this Code section. Answers of the county board of equalization or hearing officers shall  
 1102 be part of the decision of the board or hearing officer and shall be served on each party  
 1103 by first-class mail. Determination of disqualification shall be made by the judge of the  
 1104 superior court upon the request of any party when the request is made within two days  
 1105 of the response of the board or hearing officer to the questions. The time prescribed  
 1106 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the  
 1107 determination by the judge of the superior court.

1108 (3) It shall be the duty of the clerk of the superior court to make a thorough and complete  
 1109 investigation of any complaint filed with respect to the actions of any member of a county  
 1110 board of equalization regarding technical competency, compliance with state law and  
 1111 regulations based upon advice from the county attorney, or rude or unprofessional  
 1112 conduct or behavior towards any member of the public. The clerk of the superior court  
 1113 shall issue a written report of investigation findings, which shall include such evaluations,  
 1114 judgments, and recommendations as the clerk of the superior court deems appropriate,  
 1115 and shall forward such report to the grand jury. The findings of the report may be

1116 grounds for removal of a member of the board of equalization by the grand jury for  
 1117 failure to perform the duties required under this Code section.

1118 (k) **Compensation of board of equalization members.**

1119 Each member of the county board of equalization shall be compensated by the county per  
 1120 diem for time expended in considering appeals. The compensation shall be paid at a rate  
 1121 of not less than \$25.00 per day and shall be determined by the county governing authority.  
 1122 The attendance at required approved appraisal courses shall be part of the official duties  
 1123 of a member of the board, and he or she shall be paid for each day in attendance at such  
 1124 courses and shall be allowed reasonable expenses necessarily incurred in connection with  
 1125 such courses. Compensation pursuant to this subsection shall be paid from the county  
 1126 treasury upon certification by the member of the days expended in consideration of  
 1127 appeals.

1128 (l) **Military service.** In the event of the absence of an individual from such individual's  
 1129 residence because of duty in the armed forces, the filing requirements set forth in paragraph  
 1130 (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this  
 1131 period, any member of the immediate family of the individual, or a friend of the individual,  
 1132 may notify the tax receiver or the tax commissioner of the individual's absence due to  
 1133 military service and submit written notice of representation for the limited purpose of the  
 1134 appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate  
 1135 the appeal.

1136 (m) **Refunds Interest.**

1137 ~~In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer~~  
 1138 ~~within 60 days of the last date upon which an appeal may be filed, or the date the final~~  
 1139 ~~determination of value is established on appeal, whichever is later. Any refund paid after~~  
 1140 ~~the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the~~  
 1141 ~~same rate as specified in Code Section 48-2-35.~~

1142 (1) For the purposes of this Code section, any final value that causes a reduction in taxes  
 1143 and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner  
 1144 to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of  
 1145 the final determination of value. Such refund shall include interest on the amount of the  
 1146 deduction at the same rate specified in Code Section 48-2-35 which shall accrue from  
 1147 November 15 of the taxable year in question or the date the final installment was due or  
 1148 was paid, whichever is later, through the date on which the refund is paid or 60 days from  
 1149 the date of the final determination, whichever is earlier. In no event shall the amount of  
 1150 such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead  
 1151 property. Any refund paid after the sixtieth day shall accrue interest from the sixty-first  
 1152 day until paid with interest at the same rate specified in Code Section 48-2-35. The

1153 interest accrued after the sixtieth day and forward shall not be subject to the limits  
 1154 imposed by this subsection. The tax commissioner shall pay the tax refund and any  
 1155 interest for the refund from current collections in the same proportion for each of the  
 1156 levying authorities for whom the taxes were collected.

1157 (2) For the purposes of this Code section, any final value that causes an increase in taxes  
 1158 and creates an additional billing shall be paid to the tax commissioner as any other tax  
 1159 due along with interest, as specified in Code Section 48-2-35. The tax commissioner  
 1160 shall adjust the tax bill, including interest, within 15 days from the date of the final  
 1161 determination of value and mail the adjusted bill to the taxpayer. Such interest shall  
 1162 accrue from November 15 of the taxable year in question or the final installment of the  
 1163 tax was due through the date on which the bill was adjusted and mailed or 15 days from  
 1164 the date of the final determination, whichever is earlier. The interest computed on the  
 1165 additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00  
 1166 for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer  
 1167 shall be afforded 60 days from the date of the postmark to make full payment of the  
 1168 adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be  
 1169 considered past due and interest shall accrue as specified in Code Section 48-2-40  
 1170 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late  
 1171 and collection notices shall apply as prescribed in this chapter for the collection of  
 1172 delinquent taxes.

1173 (n) **Service of notice.**

1174 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this  
 1175 Code section shall be deemed filed as of the date of the United States Postal Service  
 1176 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax  
 1177 assessors has adopted a written policy consenting to electronic service, by transmitting a  
 1178 copy to the board of tax assessors via e-mail in portable document format using all e-mail  
 1179 addresses provided by the board of tax assessors and showing in the subject line of the  
 1180 e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters.  
 1181 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon  
 1182 such service. Proof of service may be made within 45 days of receipt of the annual notice  
 1183 of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the  
 1184 taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by  
 1185 affidavit. Failure to make proof of service shall not affect the validity of service.

1186 (o) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, all  
 1187 notices required to be provided to the taxpayer regarding hearing times, dates,  
 1188 certifications, or official actions shall instead be provided to such attorney."

1189 **SECTION 10.**

1190 Said title is further amended in Code Section 48-5-345, relating to county tax digests and  
 1191 deviations from certain assessment ratio, by adding a new subsection to read as follows:

1192 "(c) Beginning with tax digests on or after the effective date of this subsection, no county  
 1193 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1194 **SECTION 11.**

1195 Said title is further amended by revising Code Section 48-5-492, relating to issuance of  
 1196 mobile home location permits, as follows:

1197 "48-5-492.

1198 (a) Each year every owner of a mobile home subject to taxation under this article shall  
 1199 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county  
 1200 of taxation of the mobile home a mobile home location permit. The issuance of the permit  
 1201 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the  
 1202 color of which shall be prescribed for each year by the commissioner. Each decal shall  
 1203 reflect the county of issuance and the calendar year for which the permit is issued. The  
 1204 decal shall be prominently attached and displayed on the mobile home by the owner.

1205 (b) Except as provided for mobile homes owned by a dealer, no mobile home location  
 1206 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes  
 1207 due on the mobile home have been paid. Each year every owner of a mobile home situated  
 1208 in this state on January 1 which is not subject to taxation under this article shall obtain on  
 1209 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the  
 1210 mobile home is situated a mobile home location permit. The issuance of the permit shall  
 1211 be evidenced by the issuance of a decal which shall reflect the county of issuance and the  
 1212 calendar year for which the permit is issued. The decal shall be prominently attached and  
 1213 displayed on the mobile home by the owner."

1214 **SECTION 12.**

1215 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to  
 1216 attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:

1217 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a  
 1218 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than  
 1219 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of  
 1220 purchase of a decal prior to the date of the issuance of a summons, the fine shall be  
 1221 ~~\$25.00~~ \$50.00; provided, however, that in the event such person owns more than one  
 1222 mobile home in an individual mobile home park, then the maximum fine under this

1223 paragraph for that person with respect to such mobile home park shall not exceed  
 1224 \$1,000.00."

1225 **SECTION 13.**

1226 Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax  
 1227 returns and decal application and issuance, as follows:

1228 "48-5-494.

1229 Each year every owner of a mobile home subject to taxation under this article shall return  
 1230 the mobile home for taxation and shall pay the taxes due on the mobile home at the time  
 1231 the owner applies for the mobile home location permit, or at the time of the first sale or  
 1232 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.  
 1233 If the owner returns such owner's mobile home for taxation prior to the date that the  
 1234 application for the mobile home location permit is required, such owner shall apply for the  
 1235 permit at the time such owner returns the mobile home for taxation."

1236 **SECTION 14.**

1237 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax  
 1238 exemptions, by revising subsection (b) as follows:

1239 "(b) In order to exercise any exemption provided in this Code section, the total  
 1240 consideration of the transfer shall be shown, and the fair market value of real and personal  
 1241 property conveyed shall be shown on the form prescribed in subsection (c) of Code Section  
 1242 48-6-4."

1243 **SECTION 15.**

1244 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax  
 1245 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1246 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to  
 1247 the clerk of the superior court or his or her deputy, and that the fair market value of real and  
 1248 personal property conveyed shall be shown separately on the form prescribed in subsection  
 1249 (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed,  
 1250 instrument, or other writing described in Code Section 48-6-1.

1251 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed  
 1252 for record or recorded in the office of the clerk of the superior court or filed for record or  
 1253 recorded in or on any other official record of this state or of any county until the tax  
 1254 imposed by this article has been paid and until the fair market value of real and personal  
 1255 property conveyed has been shown separately on the form prescribed in subsection (c) of  
 1256 this Code section; provided, however, that any such deed, instrument, or other writing filed

1257 or recorded which would otherwise constitute constructive notice shall constitute such  
1258 notice whether or not such tax was in fact paid.

1259 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be  
1260 determined on the basis of written disclosure of the consideration or value of the interest  
1261 in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of  
1262 the amount of tax and the fair market value shall be made on a form or in electronic format  
1263 prescribed by the commissioner and provided by the clerk of the superior court. By the  
1264 fifteenth day of the month following the month the deed, instrument, or other writing is  
1265 recorded, a physical or electronic copy of each disclosure shall be forwarded or made  
1266 available electronically to the state auditor and to the tax commissioner and the board of  
1267 tax assessors in the county where the deed, instrument, or other writing is recorded."

1268 **SECTION 16.**

1269 This Act shall become effective on January 1, 2015.

1270 **SECTION 17.**

1271 All laws and parts of laws in conflict with this Act are repealed.