

The House Committee on Ways and Means offers the following substitute to HB 374:

A BILL TO BE ENTITLED  
AN ACT

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

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
8 taxation of property, is amended by revising paragraph (2) of subsection (b) of Code Section  
9 48-5-306, relating to the annual notice of current assessment, as follows:

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

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

- 18 (i) An appeal to the county board of equalization with appeal to the superior court;  
19 (ii) To arbitration without an appeal to the superior court; or  
20 (iii) For a parcel of nonhomestead property with a fair market value in excess of  
21 ~~\$750,000.00~~ \$500,000.00 as shown on the taxpayer's annual notice of current  
22 assessment under this Code section, or for one or more account numbers of wireless  
23 property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an  
24 aggregate fair market value in excess of ~~\$750,000.00~~ \$500,000.00 as shown on the  
25 taxpayer's annual notice of current assessment under this Code section, to a hearing  
26 officer with appeal to the superior court.

27 If you wish to file an appeal, you must do so in writing no later than 45 days after the  
 28 date of this notice. If you do not file an appeal by this date, your right to file an appeal  
 29 will be lost. For further information on the proper method for filing an appeal, you may  
 30 contact the county board of tax assessors which is located at: (insert address) and which  
 31 may be contacted by telephone at: (insert telephone number).'

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

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

### 37 SECTION 2.

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

#### 40 "(e) **Appeal.**

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

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

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

48 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel  
 49 of nonhomestead real property with a fair market value in excess of ~~\$750,000.00~~  
 50 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under  
 51 Code Section 48-5-306, and any contiguous nonhomestead real property owned by  
 52 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

53 (iv) A hearing officer as to matters of values or uniformity of assessment of one or  
 54 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of  
 55 this Code section with an aggregate fair market value in excess of ~~\$750,000.00~~  
 56 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under  
 57 Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.

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

61 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any  
 62 taxpayer having property that is located within a municipality, the boundaries of which

63 municipality extend into more than one county, may also appeal from an assessment on  
64 such property by the county board of tax assessors to the county board of equalization,  
65 to a hearing officer, or to arbitration as to matters of uniformity of assessment of such  
66 property with other properties located within such municipality, and any uniformity  
67 adjustments to the assessment that may result from such appeal shall only apply for  
68 municipal ad valorem tax purposes.

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

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

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

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

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

96 (C) Appeals to the county board of equalization shall be conducted in the manner  
97 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be  
98 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to  
99 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code

100 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.  
101 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date  
102 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to  
103 exercise a one-time option of changing the date and time of the taxpayer's scheduled  
104 hearing to a day and time acceptable to the taxpayer and the county board of tax  
105 assessors. The appeal administrator shall grant additional extensions to the taxpayer  
106 or the county board of tax assessors for good cause shown, or by agreement of the  
107 parties.

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

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

132 (B) If no changes or corrections are made in the valuation or decision, the county board  
133 of tax assessors shall send written notice thereof to the taxpayer, to any authorized  
134 agent or representative of the taxpayer to whom the taxpayer has requested that such  
135 notice be sent, and to the county board of equalization which notice shall also constitute  
136 the taxpayer's appeal to the county board of equalization without the necessity of the

137 taxpayer's filing any additional notice of appeal to the county board of tax assessors or  
 138 to the county board of equalization. The county board of tax assessors shall also send  
 139 or deliver all necessary papers to the county board of equalization. If, however, the  
 140 taxpayer and the county board of tax assessors execute a signed agreement as to  
 141 valuation, the appeal shall terminate as of the date of such signed agreement.

142 (C) If changes or corrections are made by the county board of tax assessors, the board  
 143 shall notify the taxpayer in writing of such changes. The commissioner shall develop  
 144 and make available to county boards of tax assessors a suitable form which shall be  
 145 used in such notification to the taxpayer. The notice shall be sent by regular mail  
 146 properly addressed to the address or addresses the taxpayer provided to the county  
 147 board of tax assessors and to any authorized agent or representative of the taxpayer to  
 148 whom the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied  
 149 with such changes or corrections, the taxpayer shall, within 30 days of the date of  
 150 mailing of the change notice, notify the county board of tax assessors to continue the  
 151 taxpayer's appeal to the county board of equalization by e-mailing, if the county board  
 152 of tax assessors has adopted a written policy consenting to electronic service, or by  
 153 mailing to or filing with the county board of tax assessors a written notice of  
 154 continuance. The county board of tax assessors shall send or deliver the notice of  
 155 appeal and all necessary papers to the county board of equalization.

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

160 (3)(A) In each year, the county board of tax assessors shall review the appeal and  
 161 notify the taxpayer (i) if there are no changes or corrections in the valuation or decision,  
 162 or (ii) of any corrections or changes within 180 days after receipt of the taxpayer's  
 163 notice of appeal. If the county board of tax assessors fails to respond to the taxpayer  
 164 within such 180 day period, the property valuation asserted by the taxpayer on the  
 165 property tax return or the taxpayer's notice of appeal shall become the assessed fair  
 166 market value for the taxpayer's property for the tax year under appeal. If no such  
 167 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the  
 168 county board of equalization.

169 (B) In any county in which the number of appeals exceeds a number equal to or greater  
 170 than 3 percent of the total number of parcels in the county or the sum of the current  
 171 assessed value of the parcels under appeal is equal to or greater than 3 percent of the  
 172 gross tax digest of the county, the county board of tax assessors ~~shall~~ may be granted  
 173 an additional 180 day period to make its determination and notify the taxpayer. ~~The~~

174 However, as a condition to receiving such an extension, the county board of tax  
175 assessors shall, at least 30 days before the expiration of the 180 day period provided  
176 under subparagraph (A) of this paragraph, notify each affected taxpayer of the  
177 additional 180 day review period provided in this subparagraph by mail or electronic  
178 communication, including posting notice on the website of the county board of tax  
179 assessors if such a website is available. Such additional period shall commence  
180 immediately following the last day of the 180 days provided for under subparagraph  
181 (A) of this paragraph. If the county board of tax assessors fails to review the appeal and  
182 notify the taxpayer of either no changes or of any corrections or changes not later than  
183 the last day of such additional 180 day period, then the most recent property tax  
184 valuation asserted by the taxpayer on the property tax return or on appeal shall prevail  
185 and shall be deemed the value established on such appeal unless a time extension is  
186 granted under subparagraph (C) of this paragraph. If no such assertion of value was  
187 submitted by the taxpayer, the appeal shall be forwarded to the county board of  
188 equalization.

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

207 (4) The determination by the county board of tax assessors of questions of factual  
208 characteristics of the property under appeal, as opposed to questions of value, shall be  
209 prima-facie correct in any appeal to the county board of equalization. However, the

210 board of tax assessors shall have the burden of proving its opinions of value and the  
211 validity of its proposed assessment by a preponderance of evidence.

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

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

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

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

244 (D)(i) The board of equalization shall announce its decision on each appeal at the  
245 conclusion of the hearing held in accordance with subparagraph (B) of this paragraph  
246 before proceeding with another hearing. The decision of the county board of

247 equalization shall be in writing, shall be signed by each member of the board, shall  
 248 specifically decide each question presented by the appeal, shall specify the reason or  
 249 reasons for each such decision as to the specific issues of taxability, uniformity of  
 250 assessment, value, or denial of homestead exemptions depending upon the specific  
 251 issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall  
 252 state that with respect to the appeal no member of the board is disqualified from  
 253 acting by virtue of subsection (j) of this Code section, and shall certify the date on  
 254 which notice of the decision is given to the parties. Notice of the decision shall be  
 255 delivered by hand to each party, with written receipt, or given to each party by  
 256 sending a copy of the decision by registered or certified mail or statutory overnight  
 257 delivery to the appellant and by filing the original copy of the decision with the  
 258 county board of tax assessors. Each of the three members of the county board of  
 259 equalization must be present and must participate in the deliberations on any appeal.  
 260 A majority vote shall be required in any matter. All three members of the board shall  
 261 sign the decision indicating their vote.

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

268 (iii)(I) If the county's tax bills are issued before an appeal has been finally  
 269 determined, the county board of tax assessors shall specify to the county tax  
 270 commissioner the lesser of the valuation in the last year for which taxes were finally  
 271 determined to be due on the property or 85 percent of the current year's value,  
 272 unless the property in issue is homestead property and has been issued a building  
 273 permit and structural improvements have occurred, or structural improvements have  
 274 been made without a building permit, in which case, it shall specify 85 percent of  
 275 the current year's valuation as set by the county board of tax assessors. Depending  
 276 on the circumstances of the property, this amount shall be the basis for a temporary  
 277 tax bill to be issued; provided, however, that a nonhomestead owner of a single  
 278 property valued at \$2 million or more may elect to pay the temporary tax bill which  
 279 specifies 85 percent of the current year's valuation; or, such owner may elect to pay  
 280 the amount of the difference between the 85 percent tax bill based on the current  
 281 year's valuation and the tax bill based on the valuation from the last year for which  
 282 taxes were finally determined to be due on the property in conjunction with the  
 283 amount of the tax bill based on valuation from the last year for which taxes were

284 finally determined to be due on the property, to the tax commissioner's office. Only  
 285 the amount which represents the difference between the tax bill based on the current  
 286 year's valuation and the tax bill based on the valuation from the last year for which  
 287 taxes were finally determined to be due will be held in an escrow account by the tax  
 288 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
 289 released by the tax commissioner's office to the prevailing party. The taxpayer may  
 290 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
 291 valuation if no substantial property improvement has occurred. The county tax  
 292 commissioner shall have the authority to adjust such tax bill to reflect the 100  
 293 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
 294 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
 295 the appeal process. Such notice shall also indicate that upon resolution of the  
 296 appeal, there may be additional taxes due or a refund issued.

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

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

305 (7) The appeal administrator shall furnish the county board of equalization necessary  
 306 facilities and administrative help. The appeal administrator shall see that the records and  
 307 information of the county board of tax assessors are transmitted to the county board of  
 308 equalization. The county board of equalization shall consider in the performance of its  
 309 duties the information furnished by the county board of tax assessors and the taxpayer.

310 (8) If at any time during the appeal process to the county board of equalization ~~and after~~  
 311 ~~certification by the county board of tax assessors to the county board of equalization~~, the  
 312 county board of tax assessors and the taxpayer mutually agree in writing on the fair  
 313 market value, then the county board of tax assessors, or the county board of equalization,  
 314 as the case may be, shall enter the agreed amount in all appropriate records as the fair  
 315 market value of the property under appeal, and the appeal shall be concluded. The  
 316 provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon  
 317 valuation unless otherwise waived by both parties. The provisions of subsection (c) of  
 318 Code Section 48-5-299 shall not apply to a taxpayer's acceptance of a change in value  
 319 made by the board of tax assessors pursuant to subparagraph (e)(2)(A) or (e)(2)(C) of this  
 320 Code section.

321 (9) Notwithstanding any other provision of law to the contrary, on any real property tax  
 322 appeal made under this Code section on and after January 1, 2016, the assessed value  
 323 being appealed may be lowered by the deciding body based upon the evidence presented  
 324 but cannot be increased from the amount assessed by the county board of tax assessors.  
 325 This paragraph shall not apply to any appeal where the taxpayer files an appeal during  
 326 a time when subsection (c) of Code Section 48-5-299 is in effect for the assessment being  
 327 appealed.

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

329 (1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead  
 330 real property with a fair market value in excess of ~~\$750,000.00~~ \$500,000.00 as shown  
 331 on the taxpayer's annual notice of current assessment under Code Section 48-5-306, at  
 332 the option of the taxpayer, an appeal may be submitted to a hearing officer in  
 333 accordance with this subsection. If such taxpayer owns nonhomestead real property  
 334 contiguous to such qualified nonhomestead real property, at the option of the taxpayer,  
 335 such contiguous property may be consolidated with the qualified property for purposes  
 336 of the hearing under this subsection.

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

342 (ii) For any dispute involving the values or uniformity of one or more account  
 343 numbers of wireless property as defined in this subparagraph with an aggregate fair  
 344 market value in excess of ~~\$750,000.00~~ \$500,000.00 as shown on the taxpayer's annual  
 345 notice of current assessment under Code Section 48-5-306, at the option of the  
 346 taxpayer, an appeal may be submitted to a hearing officer in accordance with this  
 347 subsection.

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

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

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

367 (5) The county board of tax assessors may for no more than 90 days review the  
368 taxpayer's written appeal, and if changes or corrections are made by the county board of  
369 tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30  
370 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify  
371 the county board of tax assessors in writing that the changes or corrections made by the  
372 county board of tax assessors are not acceptable, in which case, the county board of tax  
373 assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send  
374 or deliver all necessary ~~papers~~ documentation to the appeal administrator, in paper or  
375 electronic format as agreed upon by the county board of tax assessors and appeal  
376 administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the  
377 board of equalization if so elected by the taxpayer and such election is included in the  
378 taxpayer's notification that the changes are not acceptable. If, after review, the county  
379 board of tax assessors determines that no changes or corrections are warranted, the county  
380 board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect  
381 to forward the appeal to the board of equalization by notifying the county board of tax  
382 assessors within 30 days of the mailing of the county board of tax assessor's notice of no  
383 changes or corrections. Upon the expiration of 30 days following the mailing of the  
384 county board of tax assessors' notice of no changes or corrections, the county board of  
385 tax assessors shall certify the notice of appeal and send or deliver all necessary ~~papers~~  
386 documentation to the appeal administrator, in paper or electronic format as agreed upon  
387 by the county board of tax assessors and appeal administrator, for the appeal to the  
388 hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the  
389 taxpayer. If the county board of tax assessors fails to respond in writing, either with  
390 changes or no changes, to the taxpayer within 180 days after receiving the taxpayer's  
391 notice of appeal, the property valuation asserted by the taxpayer on the property tax  
392 return or the taxpayer's notice of appeal shall become the assessed fair market value for  
393 the taxpayer's property for the tax year under appeal.

394 (6)(A) The appeal administrator shall randomly select from such list a hearing officer  
 395 who shall have experience or expertise in hearing or appraising the type of property that  
 396 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of  
 397 tax assessors mutually agree upon a hearing officer from such list. The appeal  
 398 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with  
 399 subsection (o) of this Code section of the name of the hearing officer and transmit a  
 400 copy of the hearing officer's disqualification questionnaire and resume provided for  
 401 under paragraph (2) of this subsection. If no hearing officer is appointed or if no  
 402 hearing is scheduled within 180 days after the county board of tax assessors receives  
 403 the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the  
 404 property tax return or the taxpayer's notice of appeal shall become the assessed fair  
 405 market value for the taxpayer's property for the tax year under appeal, and  
 406 subsection (c) of Code Section 48-5-299 shall apply. The hearing officer, in  
 407 conjunction with all parties to the appeal, shall set a time and place to hear evidence and  
 408 testimony from both parties. The hearing shall take place in the county where the  
 409 property is located, or such other place as mutually agreed to by the parties and the  
 410 hearing officer. The hearing officer shall provide electronic or written notice to the  
 411 parties personally or by registered or certified mail or statutory overnight delivery not  
 412 less than ten days before the hearing. Such written notice shall advise each party that  
 413 he or she may request a list of witnesses, documents, or other written evidence to be  
 414 presented at the hearing by a the other party. Such request must be made not less than  
 415 ten days prior to the hearing date, and such information shall must be provided to the  
 416 other requesting party not less than seven days prior to the time of the hearing. Any  
 417 and that any failure to comply with this requirement shall be grounds for an automatic  
 418 continuance or for exclusion of such witnesses, documents, or other written evidence.  
 419 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing  
 420 officer who is willing to serve, the appeal administrator shall transfer the certification  
 421 of the appeal to the county or regional board of equalization and notify the taxpayer and  
 422 the taxpayer's attorney in compliance with subsection (o) of this Code section and the  
 423 county board of tax assessors of the transmittal of such appeal.

424 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and  
 425 authority of a county or regional board of equalization, and determine the fair market  
 426 value of the real property or wireless property based upon the testimony and evidence  
 427 presented during the hearing. Any issues other than fair market value and uniformity  
 428 raised in the appeal shall be preserved for appeal to the superior court. The board of tax  
 429 assessors shall have the burden of proving its opinion of value and the validity of its  
 430 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,

431 the hearing officer shall notify both parties of the decision verbally and shall either send  
432 both parties the decision in writing or deliver the decision by hand to each party, with  
433 written receipt.

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

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

441 (9.1) The provisions contained in this subsection may be waived at any time by written  
442 consent of the taxpayer and the county board of tax assessors.

443 (10) Each hearing officer shall be compensated by the county for time expended in  
444 ~~considering hearing~~ hearing appeals. The compensation shall be paid at a rate of not less than  
445 ~~\$75.00~~ \$100.00 per hour for the first hour and not less than \$25.00 per hour for each hour  
446 thereafter as determined by the county governing authority or as may be agreed upon by  
447 the parties with the consent of the county governing authority. Compensation pursuant  
448 to this paragraph shall be paid from the county treasury or, if the parties agree to pay  
449 compensation exceeding the minimum compensation set by this Code section, by a  
450 combination of the parties as agreed on by the parties. The hearing officer shall receive  
451 such compensation upon certification by the hearing officer of the hours expended in  
452 hearing of appeals. The attendance at any training required by the commissioner shall  
453 be part of the qualifications of the hearing officer, and any nominal cost of such training  
454 shall be paid by the hearing officer.

455 (11) The commissioner shall promulgate rules and regulations for the proper  
456 administration of this subsection, including, but not limited to, qualifications; training,  
457 including an eight-hour course on Georgia property law, Georgia evidence law,  
458 preponderance of evidence, burden of proof, credibility of the witnesses, and weight of  
459 evidence; disqualification questionnaire; selection; removal; an annual continuing  
460 education requirement of at least four hours of instruction in recent legislation, current  
461 case law, and updates on appraisal and equalization procedures, as prepared and required  
462 by the commissioner; and any other matters necessary to the proper administration of this  
463 subsection. The failure of any hearing officer to fulfill the requirements of this paragraph  
464 shall render such officer ineligible to serve. Such rules and regulations shall also include  
465 a uniform appeal form which shall require the initial assertion of a valuation of the  
466 property by the taxpayer. Any such assertion of value shall be subject to later revision

467 by the taxpayer based upon written evidence. The commissioner shall seek input from  
468 all interested parties prior to such promulgation.

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

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

474 (f) **Nonbinding arbitration.**

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

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

481 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this  
482 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the  
483 county board of tax assessors has adopted a written policy consenting to electronic  
484 service, or by filing a written notice of arbitration appeal with the county board of tax  
485 assessors. The notice of arbitration appeal shall specifically state the grounds for  
486 arbitration. The notice shall be filed within 45 days from the date of mailing the notice  
487 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice  
488 of arbitration appeal, the board of tax assessors shall send to the taxpayer an  
489 acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45  
490 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide  
491 to the county board of tax assessors for consideration a copy of a certified appraisal.  
492 Failure of the taxpayer to provide such certified appraisal within such 45 days shall  
493 terminate the appeal unless the taxpayer within such 45 day period elects to have the  
494 appeal immediately forwarded to the board of equalization. Prior to appointment of the  
495 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the  
496 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to  
497 the county board of tax assessors for consideration. Within 45 days of receiving the  
498 taxpayer's certified appraisal, the county board of tax assessors shall either accept the  
499 taxpayer's appraisal, in which case that value shall become final, or the county board  
500 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the  
501 date of such rejection a written notification by certified mail of such rejection to the  
502 taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this  
503 Code section, in which case the county board of tax assessors shall certify within 45

504 days the appeal to the appeal administrator of the county in which the property is  
 505 located along with any other ~~papers~~ documentation specified by the person seeking  
 506 arbitration under this subsection, including, but not limited to, the staff information  
 507 from the file used by the county board of tax assessors. In the event the taxpayer is not  
 508 notified of a rejection of the taxpayer's appraisal within such ten-day period, the  
 509 taxpayer's appraisal value shall become final. In the event that the county board of tax  
 510 assessors neither accepts nor rejects the value set out in the certified appraisal within  
 511 45 days after the receipt of the certified appraisal, then the certified appraisal shall  
 512 become the final value. All papers and information certified to the appeal administrator  
 513 shall become a part of the record on arbitration. At the time of certification of the  
 514 appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's  
 515 attorney of record in compliance with subsection (o) of this Code section, if any, or  
 516 employee with a copy of the certification along with any other papers specified by the  
 517 person seeking arbitration along with the civil action file number assigned to the appeal,  
 518 if any. Within 15 days of filing the certification to the appeal administrator, the  
 519 presiding or chief judge of the superior court of the circuit in which the property is  
 520 located shall issue an order authorizing the arbitration.

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

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

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

538 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a  
 539 state certified general real property appraiser or state certified residential real property  
 540 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission

541 and the Georgia Real Estate Appraisers Board and shall have experience or expertise  
 542 in appraising the type of property that is the subject of the arbitration;

543 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and  
 544 place to hear evidence and testimony from both parties. The arbitrator shall provide  
 545 written notice to the parties personally or by registered or certified mail or statutory  
 546 overnight delivery not less than ~~ten~~ 21 days before the hearing. Such written notice  
 547 shall advise each party that he or she may request a list of witnesses, documents, or  
 548 other written evidence to be presented at the hearing by a the other party. Such  
 549 request must be made not less than ten days prior to the hearing date, and such  
 550 information shall ~~must~~ be provided to the ~~other~~ requesting party not less than seven  
 551 days prior to the time of the hearing. Any and that any failure to comply with this  
 552 requirement, ~~unless waived by mutual written agreement of such parties,~~ shall be  
 553 grounds for a an automatic continuance or for exclusion of such witnesses,  
 554 documents, or other written evidence. The arbitrator, in consultation with the parties,  
 555 may adjourn or postpone the hearing. Following notification of the taxpayer of the  
 556 date and time of the hearing, the taxpayer shall be authorized to exercise a one-time  
 557 option of changing the date and time of the hearing to a date and time acceptable to  
 558 the taxpayer and the county board of tax assessors. The presiding or chief judge of  
 559 the superior court of the circuit in which the property is located may direct the  
 560 arbitrator to proceed promptly with the hearing and the determination of the appeal  
 561 upon application of any party. The hearing shall occur in the county in which the  
 562 property is located or such other place as may be agreed upon in writing by the  
 563 parties;

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

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

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

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

575 (viii) In order to determine the fair market value, the arbitrator may consider the final  
 576 value for the property submitted by the county board of tax assessors at the hearing

577 and the final value submitted by the taxpayer at the hearing. The taxpayer shall be  
578 responsible for the cost of any appraisal by the taxpayer's appraiser;

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

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

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

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

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

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

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

610 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be  
611 effected by e-mailing, if the county board of tax assessors has adopted a written policy  
612 consenting to electronic service, or by mailing to or filing with the county board of tax  
613 assessors a written notice of appeal. An appeal by the county board of tax assessors shall

614 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and  
615 shall contain the name and the last known address of the taxpayer. The notice of appeal  
616 shall specifically state the grounds for appeal. The notice shall be mailed or filed within  
617 30 days from the date on which the decision of the county board of equalization, hearing  
618 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of  
619 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt  
620 of a taxpayer's notice of appeal and before certification of the appeal to the superior court,  
621 the county board of tax assessors shall send to the taxpayer notice that a settlement  
622 conference, in which the county board of tax assessors and the taxpayer shall confer in  
623 good faith, will be held at a specified date and time which shall be no later than 30 days  
624 from the notice of the settlement conference, and notice of the amount of the filing fee,  
625 if any, required by the clerk of the superior court. The taxpayer may exercise a one-time  
626 option to reschedule the settlement conference to a different date and time acceptable to  
627 the taxpayer, ~~but in no event later than 30 days from the date of the notice~~ during normal  
628 business hours. After a settlement conference has convened, the parties may agree to  
629 continue the settlement conference to a later date. If at the end of the 45 day review  
630 period the county board of tax assessors elects not to hold a settlement conference, then  
631 the appeal shall terminate and the taxpayer's stated value shall be entered in the records  
632 of the board of tax assessors as the fair market value for the year under appeal and the  
633 provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the  
634 taxpayer chooses not to participate in the settlement conference, he or she may not seek  
635 and shall not be awarded fees and costs at such time when the appeal is settled in superior  
636 court. If at the conclusion of the settlement conference the parties reach an agreement,  
637 the settlement value shall be entered in the records of the county board of tax assessors  
638 as the fair market value for the tax year under appeal and the provisions of subsection (c)  
639 of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement  
640 conference the parties cannot ~~agree on a fair market value~~ reach an agreement, then  
641 written notice shall be provided to the taxpayer that the filing fees must be paid by the  
642 taxpayer to the clerk of the superior court within ~~ten~~ 20 days of the date of the  
643 conference, with a copy of the check delivered to the county board of tax assessors.  
644 Notwithstanding any other provision of law to the contrary, the amount of the filing fee  
645 for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall  
646 not be subject to any other fees or additional costs otherwise required under any provision  
647 of Title 15 or under any other provision of law. Immediately following payment of such  
648 \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit  
649 the proceeds thereof to the governing authority of the county which shall deposit the  
650 proceeds into the general fund of the county. Within 30 days of receipt of proof of

651 payment to the clerk of the superior court, the county board of tax assessors shall certify  
 652 to the clerk of the superior court the notice of appeal and any other papers specified by  
 653 the person appealing including, but not limited to, the staff information from the file used  
 654 by the county board of tax assessors, the county board of equalization, the hearing officer,  
 655 or the arbitrator. All papers and information certified to the clerk shall become a part of  
 656 the record on appeal to the superior court. At the time of certification of the appeal, the  
 657 county board of tax assessors shall serve the taxpayer and his or her attorney of record,  
 658 if any, with a copy of the notice of appeal and with the civil action file number assigned  
 659 to the appeal. Such service shall be effected in accordance with subsection (b) of Code  
 660 Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county  
 661 board of tax assessors in the appeal until such service has been made.

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

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

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

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

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

684 (III) If the final determination of value on appeal is 85 percent or less of the  
 685 valuation set by the county board of equalization, hearing officer, or arbitrator as to  
 686 any real property, the taxpayer, in addition to the interest provided for in  
 687 subsection (m) of this Code section, shall recover costs of litigation and reasonable

688 attorney's fees incurred in the action. Any appeal of an award of attorney's fees by  
689 the county shall be specifically approved by the governing authority of the county.  
690 (iii) If the final determination of value on appeal is greater than the valuation set by  
691 the county board of equalization, hearing officer, or arbitrator, as applicable, causes  
692 an increase in taxes, and creates an additional billing, it shall be paid to the tax  
693 commissioner as any other tax due along with interest, as provided in subsection (m)  
694 of this Code section."

695 **SECTION 3.**

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