

House Bill 445

By: Representative Martin of the 49<sup>th</sup>

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 revise the language required to be included in the  
3 notices of current assessment; to add hearing officer review for tax assessment of certain  
4 business personal property; to provide for related matters; to repeal conflicting laws; and for  
5 other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

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

12 "(2) In addition to the items required under paragraph (1) of this subsection, the notice  
13 shall contain a statement of the taxpayer's right to an appeal which shall be in  
14 substantially the following form:

15 'The amount of your ad valorem tax bill for this year will be based on the appraised and  
16 assessed values specified in this notice. You have the right to appeal these values to the

17 county board of tax assessors. At the time of filing your appeal you must select one of  
 18 the following options:

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

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

21 (C) To a hearing officer with appeal to the superior court for any:

22 (i) Parcel ~~For a parcel~~ of nonhomestead property with a fair market value in excess  
 23 of \$500,000.00 as shown on the taxpayer's annual notice of current assessment under  
 24 this Code section, ~~or for one;~~

25 (ii) One or more account numbers of wireless property as defined in  
 26 subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market  
 27 value in excess of \$500,000.00 as shown on the taxpayer's annual notice of current  
 28 assessment under this Code section, ~~to a hearing officer with appeal to the superior~~  
 29 ~~court; or~~

30 (iii) One or more account numbers of any taxable tangible personal property other  
 31 than wireless property as defined in subparagraph (e.1)(1)(B) of Code  
 32 Section 48-5-311 with an aggregate fair market value in excess of \$200,000.00 as  
 33 shown on the taxpayer's annual notice of current assessment under this Code section.

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

39 **SECTION 2.**

40 Said chapter is further amended in Code Section 48-5-311, relating to creation of county  
 41 boards of equalization, duties, review of assessments, and appeals, by revising  
 42 subparagraph (e)(1)(A) and paragraphs (1) and (2) of subsection (e.1) as follows:

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

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

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

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

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

60 (v) A hearing officer as to matters of values or uniformity of assessment of one or  
61 more account numbers of any taxable tangible personal property other than wireless  
62 property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate  
63 fair market value in excess of \$200,000.00 as shown on the taxpayer's annual notice  
64 of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of  
65 this Code section."

66 "(1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead  
67 real property with a fair market value in excess of \$500,000.00 as shown on the  
68 taxpayer's annual notice of current assessment under Code Section 48-5-306, at the  
69 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance

70 with this subsection. If such taxpayer owns nonhomestead real property contiguous to  
 71 such qualified nonhomestead real property, at the option of the taxpayer, such  
 72 contiguous property may be consolidated with the qualified property for purposes of the  
 73 hearing under this subsection.

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

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

84 (C) For any dispute involving the values or uniformity of one or more account numbers  
 85 of any taxable tangible personal property other than wireless property as defined in  
 86 subparagraph (B) of this paragraph with an aggregate fair market value in excess  
 87 of \$200,000.00 as shown on the taxpayer's annual notice of current assessment under  
 88 Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a  
 89 hearing officer in accordance with this subsection.

90 (2)(A) Individuals desiring to serve as hearing officers and who are either:

91 (i) State ~~state~~ certified general real property appraisers or state certified residential  
 92 real property appraisers as classified by the Georgia Real Estate Commission and the  
 93 Georgia Real Estate Appraisers Board for real property appeals; or ~~are~~

94 (ii) Designated ~~designated~~ appraisers by a nationally recognized appraiser's  
 95 organization for wireless property appeals

96 shall complete and submit an application, a list of counties the hearing officer is willing  
97 to serve, a disqualification questionnaire, and a resume and be approved by the Georgia  
98 Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a  
99 hearing officer. The Georgia Real Estate Appraisers Board ~~Such board~~ shall annually  
100 publish a list of qualified and approved hearing officers for Georgia.

101 (B)(i) Any individual who is a former or current Appraiser IV or chief appraiser and  
102 desires to serve as a hearing officer for taxable tangible personal property other than  
103 wireless property as defined in subparagraph (B) of paragraph (1) of this subsection  
104 shall complete and submit an application, a list of counties the hearing officer is  
105 willing to serve, a disqualification questionnaire, and a resume to the Georgia Real  
106 Estate Commission and the Georgia Real Estate Appraisers Board for review and  
107 approval to serve as a hearing officer with respect to such taxable tangible personal  
108 property appeals provided for in subparagraph (C) of paragraph (1) of this subsection.

109 (ii) The Georgia Real Estate Appraisers Board shall annually publish a list of such  
110 qualified and approved hearing officers and a list of counties such hearing officers are  
111 willing to serve.

112 (iii) With respect to this subparagraph and subparagraph (C) of paragraph (1) of this  
113 subsection, no Appraiser IV or chief appraiser shall be eligible to serve as a hearing  
114 officer for any county for which such person served as an Appraiser IV or chief  
115 appraiser."

116 **SECTION 3.**

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