



DOAA

Georgia Department
of Audits & Accounts

Greg S. Griffin
State Auditor

March 13, 2025

Honorable Chuck Hufstetler
Chairman, Senate Finance
121-C State Capitol
Atlanta, GA 30334

SUBJECT: Fiscal Note
House Bill 445 (LC 50 1095)

Dear Chairman Hufstetler:

The bill would modify the appeal process for the tax assessment of certain business property by allowing the taxpayer to appeal to a hearing officer. The Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board would also review applications of appraisers that would like to serve as a hearing officer, and the board would publish a list of qualified and approved officers.

The Georgia Real Estate Commission & Appraisers Board reported that it would be able to implement the provisions of the bill with existing resources.

Respectfully,

Greg S. Griffin
State Auditor

Richard Dunn, Director
Office of Planning and Budget

GSG/RD/mt