

House Bill 445 (AS PASSED HOUSE AND SENATE)

By: Representative Martin of the 49th

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating revenue and taxation,
2 so as to add hearing officer review for tax reassessment of certain business personal property;
3 to revise a definition; to provide for related matters; to repeal conflicting laws; and for other
4 purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
8 amended in Code Section 48-1-2, relating to definitions, by revising paragraph (21) as
9 follows:

10 "(21) 'Public utility' means all railroad companies, street and suburban railroads, or
11 sleeping car companies; persons or companies operating railroads, street railroads,
12 suburban railroads, or sleeping cars in this state; all express companies including railroad
13 companies doing express, telephone, or telegraph business (except small telephone
14 companies or persons operating a telephone business, the value of whose capital stock or
15 property is less than \$5,000.00); all gas, electric light, electric power, private water
16 systems and sewage systems with at least 10,000 connections for services, hydroelectric

17 power, steam heat, refrigerated air, dockage or crantage, canal, toll road, toll bridge,
 18 railroad equipment, and navigation companies; and any person or persons operating a gas,
 19 electric light, electric power, hydroelectric power, steam heat, refrigerated air, dockage
 20 or crantage, canal, toll road, toll bridge, railroad equipment, or navigation business,
 21 through their president, general manager, owner, or agent having control of the
 22 company's offices in this state."

23 **SECTION 2.**

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

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

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

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

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

39 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 40 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 41 this Code section with an aggregate fair market value in excess of \$500,000.00 as

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

50 "(1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
51 real property with a fair market value in excess of \$500,000.00 as shown on the
52 taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
53 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
54 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
55 such qualified nonhomestead real property, at the option of the taxpayer, such
56 contiguous property may be consolidated with the qualified property for purposes of the
57 hearing under this subsection.

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

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

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

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

75 (i) State state certified general real property appraisers or state certified residential
76 real property appraisers as classified by the Georgia Real Estate Commission and the
77 Georgia Real Estate Appraisers Board for real property appeals; or are

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

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

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

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

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

100 **SECTION 3.**

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