

House Bill 202 (COMMITTEE SUBSTITUTE)

By: Representatives Battles of the 15th, Williamson of the 115th, Harrell of the 106th, Jasperse of the 11th, Taylor of the 79th, and others

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 provide for an appeal administrator and to specify powers, duties, and
 17 functions; to repeal and reenact certain provisions regarding arbitration appeals and court
 18 appeals of ad valorem taxes; to change certain provisions relating to examination of county
 19 tax digests by the state revenue commissioner and provide that certain assessments and
 20 penalties shall not apply during a specified period of time; to change certain provisions
 21 relating to the levy and collection of tax by municipalities for independent school systems;
 22 to change certain provisions relating to the issuance of mobile home location permits; to
 23 provide for increased criminal penalties for failure to attach and display certain mobile home
 24 decals; to change certain provisions relating to mobile home tax returns and decal application
 25 and issuance; to change certain provisions relating to real estate transfer tax exemptions; to
 26 change certain provisions relating to real estate transfer tax payment as certain filing
 27 prerequisites; to provide for powers, duties, and authority of the Department of Revenue and

28 the state revenue commissioner; to provide for related matters; to provide for effective dates;
 29 to repeal conflicting laws; and for other purposes.

30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

31 **SECTION 1.**

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

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

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

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

51 **SECTION 2.**

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

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

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

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

65 (2) Such reports shall be in a prominent location in such newspaper and shall not be
 66 included with legal advertisements, and such reports shall be posted in a prominent
 67 location on such authority's website, if available. The size and location of the
 68 advertisements shall not be grounds for contesting the validity of the levy."

69 **SECTION 3.**

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

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

83 **SECTION 4.**

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

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

SECTION 5.

94
95 Said title is further amended by revising Code Section 48-5-265, relating to joint county
96 appraisal staffs and contracting for advice and assistance, as follows:

97 "48-5-265.

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

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

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

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

131 person contracting to render such services shall be advisory or ministerial, ~~only~~ and the
 132 final decision as to the amount of assessments and the equalization of assessments shall
 133 be made by the county board of tax assessors ~~and the county board of equalization and~~
 134 shall be set forth in the minutes of the county board of tax assessors.

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

141 **SECTION 6.**

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

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

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

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

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

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

177 **SECTION 7.**

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

181 "48-5-302.

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

188 **SECTION 8.**

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

192 "(iii) For a parcel of nonhomestead property with a fair market value in excess of ~~\$1~~
 193 ~~million~~ \$750,000.00, or for one or more account numbers of wireless property as
 194 defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair
 195 market value in excess of \$750,000.00, to a hearing officer with appeal to the superior
 196 court."

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

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

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

205 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 206 ten business days, copies of such public records and information, including, but not
 207 limited to, a description of the methodology used by the board of tax assessors in setting
 208 the property's fair market value and testing uniformity, all documents reviewed in making
 209 the assessment, the address and parcel identification number of all real property utilized
 210 as qualified comparable properties, and all factors considered in establishing the new
 211 assessment, at a uniform copying fee not to exceed 25¢ per page; ~~and~~

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

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

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

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

230 SECTION 9.

231 Said title is further amended in Code Section 48-5-311, relating to county boards of
 232 equalization and ad valorem tax appeals, by revising subsections (a) through (e) and (h)
 233 through (o) and by adding new subsections to read as follows:

234 "(a) **Establishment Definition.**

235 As used in this Code section, the term 'appeal administrator' means the clerk of the superior
 236 court.

237 **(a.1) Appeal administrator.**

238 (1) The appeal administrator is vested with administrative authority in all other matters
 239 governing the conduct and business of the boards of equalization so as to provide
 240 oversight and supervision of such boards.

241 (2) It shall be the duty of the appeal administrator to receive any complaint filed with
 242 respect to the official actions of any member of a county board of equalization regarding
 243 technical competency, compliance with state law and regulations, or rude or
 244 unprofessional conduct or behavior toward any member of the public and to forward such
 245 complaint to the grand jury for investigation. Following an investigation, the grand jury
 246 shall issue a written report of its findings, which shall include such evaluations,
 247 judgments, and recommendations as it deems appropriate. The findings of the report may
 248 be grounds for removal of a member of the board of equalization by the grand jury for
 249 failure to perform the duties required under this Code section.

250 **(a.2) Establishment of boards of equalization.**

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

259 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the
 260 report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code
 261 section and to remove one or more members of the board of equalization for failure to
 262 perform the duties required under this Code section.

263 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 264 authority of a county makes a request to the grand jury of the county for additional
 265 alternate members of boards of equalization, the grand jury shall appoint the number of
 266 alternate members so requested to each board of equalization, such number not to exceed
 267 a maximum of 21 alternate members for each of the boards. The alternate members of
 268 the boards shall be duly qualified and authorized to serve on any of the boards of
 269 equalization of the county. ~~The grand jury of any such county~~ members of each board
 270 of equalization may designate a chairperson and two vice chairpersons of each such board
 271 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~
 272 ~~administrative authority in calling and conducting the business of the board.~~ The appeal
 273 administrator shall have administrative authority in all matters governing the conduct and

274 business of the boards of equalization so as to provide oversight and supervision of such
 275 boards and scheduling of appeals. Any combination of members or alternate members
 276 of any such board of equalization of the county shall be competent to exercise the power
 277 and authority of the board. Any person designated as an alternate member of any such
 278 board of equalization of the county shall be competent to serve in such capacity as
 279 provided in this Code section upon appointment and taking of oath.

280 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
 281 this state having a population of 400,000 or more according to the United States
 282 decennial census of 1990 or any future such census, the governing authority of the
 283 county, by appropriate resolution adopted on or before November 1 of each year, may
 284 elect to have selected one additional county board of equalization for each 10,000 parcels
 285 of real property in the county or for any part of a number of parcels in the county
 286 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
 287 board of equalization of the county may decide an appeal from an assessment,
 288 notwithstanding any other provisions of this Code section. The decision shall be in
 289 writing and signed by at least two members of the board of equalization; and, except for
 290 the number of members necessary to decide an appeal, the decision shall conform to the
 291 requirements of this Code section.

292 (4) The governing authorities of two or more counties may by intergovernmental
 293 agreement establish regional boards of equalization for such counties which shall operate
 294 in the same manner and be subject to all of the requirements of this Code section
 295 specified for county boards of equalization. The intergovernmental agreement shall
 296 specify the manner in which the members of the regional board shall be appointed by the
 297 grand jury of each of the counties and shall specify which ~~clerk of the superior court~~
 298 appeal administrator shall have oversight over and supervision of such regional board.
 299 All hearings and appeals before a regional board shall be conducted in the county in
 300 which the property which is the subject of the hearing or appeal is located.

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

302 (1) Each person who is, in the judgment of the appointing grand jury, qualified and
 303 competent to serve as a grand juror, who is the owner of real property located in the
 304 county where such person is appointed to serve, or, in the case of a regional board of
 305 equalization, is the owner of real property located in any county in the region where such
 306 person is appointed to serve, and who is at least a high school graduate shall be qualified,
 307 competent, and compellable to serve as a member or alternate member of the county
 308 board of equalization. No member of the governing authority of a county, municipality,
 309 or consolidated government; member of a county or independent board of education;
 310 member of the county board of tax assessors; employee of the county board of tax

311 assessors; or county tax appraiser shall be competent to serve as a member or alternate
312 member of the county board of equalization.

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

319 (B)(i) Within the first year after a member's initial appointment to the board of
320 equalization on or after January 1, 1981, each member shall satisfactorily complete
321 not less than 40 hours of instruction in appraisal and equalization processes and
322 procedures, as prepared and required by the commissioner pursuant to Code Section
323 48-5-13.

324 (ii) On or after January 1, 2016, following the completion of each term of office, a
325 member shall, within the first year of appointment to the subsequent term of office,
326 complete satisfactorily not less than 20 hours of instruction in appraisal and
327 equalization processes and procedures, as prepared and required by the commissioner
328 for newly appointed members.

329 (iii) No person shall be eligible to hear an appeal as a member of a board of
330 equalization unless, prior to hearing such appeal, such person shall satisfactorily
331 complete the 20 hours of instruction in appraisal and equalization processes and
332 procedures required under the applicable provisions of division (i) or (ii) of this
333 subparagraph.

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

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

346 (ii) The failure of any member to fulfill the requirements of division (i) of this
347 subparagraph shall render that such member ineligible to serve on the board; and the

348 vacancy created thereby shall be filled in the same manner as other vacancies on the
349 board are filled.

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

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

355 (2) The grand jury in each county at any term of court preceding November 1 of 1991
356 shall select three persons who are otherwise qualified to serve as members of the county
357 board of equalization and shall also select three persons who are otherwise qualified to
358 serve as alternate members of the county board of equalization. The three individuals
359 selected as alternates shall be designated as alternate one, alternate two, and alternate
360 three, with the most recent appointee being alternate number three, the next most recent
361 appointee being alternate number two, and the most senior appointee being alternate
362 number one. One member and one alternate shall be appointed for terms of one year, one
363 member and one alternate shall be appointed for two years, and one member and one
364 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
365 county shall select one member and one alternate for three-year terms.

366 (3) If a vacancy occurs on the county board of equalization, the individual designated as
367 alternate one shall then serve as a member of the board of equalization for the unexpired
368 term. If a vacancy occurs among the alternate members, the grand jury then in session
369 or the next grand jury shall select an individual who is otherwise qualified to serve as an
370 alternate member of the county board of equalization for the unexpired term. The
371 individual so selected shall become alternate member three, and the other two alternates
372 shall be redesignated appropriately.

373 (4) Within five days after the names of the members and alternate members of the county
374 board or boards of equalization have been selected, the clerk of the superior court shall
375 issue and deliver cause such appointees to appear before the clerk of the superior court
376 for the purpose of taking and executing in writing the oath of office. The clerk of the
377 superior court may utilize any means necessary for such purpose, including, but not
378 limited to, telephonic or other communication, regular first-class mail, or issuance of and
379 delivery to the sheriff or deputy sheriff a precept containing the names of the persons so
380 selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall
381 cause the persons whose names are written on the precept to be served personally or by
382 leaving the summons at their place of residence. The summons shall direct the persons
383 named on the summons to appear before the clerk of the superior court on a date specified
384 in the summons, which date shall not be later than December 15.

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

389 I, _____, agree to serve as a member of the board of equalization of the
 390 County of _____ and will decide any issue put before me without favor or
 391 affection to any party and without prejudice for or against any party. I will follow and
 392 apply the laws of this state. I also agree not to discuss any case or any issue with any
 393 person other than members of the board of equalization except at any appeal hearing.
 394 I shall faithfully and impartially discharge my duties in accordance with the
 395 Constitution and laws of this state, to the best of my skill and knowledge. So help me
 396 God.

397 _____
 398 Signature of member or alternate member'

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

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

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

406 (2) If, in the course of determining an appeal, the county board of equalization finds
 407 reason to believe that the property involved in an appeal or the class of property in which
 408 is included the property involved in an appeal is not uniformly assessed with other
 409 property included in the digest, the board shall request the respective parties to the appeal
 410 to present relevant information with respect to that question. If the board determines that
 411 uniformity is not present, the board may order the county board of tax assessors to take
 412 such action as is necessary to obtain uniformity, except that, when a question of
 413 county-wide uniformity is considered by the board, the board may recommend a partial
 414 or total county-wide revaluation only upon a determination by a majority of all the
 415 members of the board that the clear and convincing weight of the evidence requires such
 416 action. The board of equalization may act pursuant to this paragraph whether or not the
 417 appellant has raised the issue of uniformity.

418 (3) The board shall establish procedures which comply strictly with the regulations
 419 promulgated by the commissioner pursuant to subparagraph ~~(e)(5)(B)~~ (e)(1)(D) of this
 420 Code section for the conducting of appeals before the board. The procedures shall be

421 entered into the minutes of the board, and a copy of the procedures shall be made
 422 available to any individual upon request.

423 (4)(A) The ~~clerk of the superior court~~ appeal administrator shall have oversight over
 424 and supervision of all boards of equalization of the county and hearing officers. This
 425 oversight and supervision shall include, but not be limited to, requiring appointment of
 426 members of county boards of equalization by the grand jury; giving the notice of the
 427 appointment of members and alternates of the county board of equalization by the
 428 county grand jury as required by Code Section 15-12-81; collecting the names of
 429 possible appointees; collecting information from possible appointees as to their
 430 qualifications; presenting the names of the possible appointees to the county grand jury;
 431 processing the appointments as required by paragraph (4) of subsection (c) of this Code
 432 section, including administering the oath of office to the newly appointed members and
 433 alternates of the county board of equalization as required by paragraph (5) of such
 434 subsection; instructing the newly appointed members and alternates as to the training
 435 they must receive and the operations of the county board of equalization; presenting to
 436 the grand jury of the county the names of possible appointees to fill vacancies as
 437 provided in paragraph (3) of such subsection; maintaining a roster of board members
 438 and alternates, maintaining a record showing that the board members and alternates
 439 completed training, keeping attendance records of board members and alternates for the
 440 purpose of payment for service, and maintaining the uniform application forms and
 441 keeping a record of the appointment dates of board members and alternates and their
 442 terms in office; and informing the county board of equalization that it must establish by
 443 regulation procedures for conducting appeals before the board as required by paragraph
 444 (3) of this subsection (d) of this Code section. Oversight and supervision shall also
 445 include the scheduling of board hearings, assistance in scheduling hearings before
 446 hearing officers, and giving notice of the date, time, and place of hearings to the
 447 taxpayers and the county board of tax assessors and giving notice of the decisions of
 448 the county board of equalization or hearing officer to the taxpayer and county board of
 449 tax assessors as required by division (e)(6)(D)(i) of this Code section.

450 (B) The county governing authority shall provide any resources to the ~~clerk of superior~~
 451 ~~court~~ appeal administrator that are required to be provided by paragraph (7) of
 452 subsection (e) of this Code section.

453 (C) The county governing authority shall provide to the ~~clerk of superior court~~ appeal
 454 administrator facilities and secretarial and clerical help for appeals pursuant to
 455 subsection (e.1) of this Code section.

456 (C.1) The operations of the appeal administrator under this Code section shall, for
 457 budgeting purposes, constitute a distinct budget unit within the county budget that is

458 separate from the operations of the clerk of the superior court. The appeal administrator
 459 budget unit shall contain a separate line item for the compensation of the appeal
 460 administrator for the performance of duties required under this Code section as well as
 461 separate lines items for resources, facilities, and personnel as specified under
 462 subparagraphs (B) and (C) of this paragraph.

463 ~~(D) The clerk of superior court~~ appeal administrator shall maintain any county records
 464 of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned
 465 or unclaimed mail, and from the hearings before the board of equalization and before
 466 hearing officers ~~until~~ for 12 months after the deadline to file any appeal to the superior
 467 court expires. If an appeal is not filed to the superior court, the ~~clerk of superior court~~
 468 appeal administrator is authorized to properly destroy any records from the hearings
 469 before the county board of equalization or hearing officers but shall maintain records
 470 of all notices to the taxpayer and the taxpayer's attorney and certified receipts of
 471 returned or unclaimed mail for 12 months. If an appeal to the superior court is filed,
 472 the ~~clerk of superior court~~ appeal administrator shall file such appeal and records in the
 473 civil action that is considered open by the clerk of superior court for such appeal, and
 474 such records shall become part of the record on appeal in accordance with paragraph
 475 (2) of subsection (g) of this Code section.

476 (e) **Appeal.**

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

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

482 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 483 section; ~~or~~

484 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 485 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 486 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under
 487 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
 488 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

489 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 490 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 491 this Code section with an aggregate fair market value in excess of \$750,000.00 as
 492 shown on the taxpayer's annual notice of current assessment under Code Section
 493 48-5-306, pursuant to subsection (e.1) of this Code section.

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

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

504 (B.1) The taxpayer or his or her agent or representative may submit in support of his
505 or her appeal an appraisal given, signed, and certified as such by a real property
506 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
507 Estate Appraisers Board which was performed not later than nine months prior to the
508 date of assessment. The board shall consider the appraisal upon request. Within 45
509 days of the receipt of the taxpayer's appraisal, the board shall notify the taxpayer or his
510 or her agent or representative of acceptance of the appraisal or shall notify the taxpayer
511 or his or her agent or representative of the reasons for rejection.

512 (C) Appeals to the county board of equalization shall be conducted in the manner
513 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
514 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
515 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
516 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
517 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
518 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
519 exercise a one-time option of changing the date and time of the taxpayer's scheduled
520 hearing to a day and time acceptable to the taxpayer and the county board of tax
521 assessors. The ~~clerk of the superior court~~ appeal administrator shall grant additional
522 extensions to the taxpayer or the county board of tax assessors for good cause shown,
523 or by agreement of the parties.

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

529 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors
530 has adopted a written policy consenting to electronic service, or by mailing to or filing

531 with the county board of tax assessors a notice of appeal within 45 days from the date
 532 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an
 533 assessment of real property received by a county board of tax assessors stating the
 534 location of the real property and the identification number, if any, contained in the tax
 535 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
 536 paragraph (1) of this subsection. A written objection to an assessment of personal
 537 property received by a county board of tax assessors giving the account number, if any,
 538 contained in the tax notice and stating that the objection is to an assessment of personal
 539 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
 540 paragraph (1) of this subsection. The county board of tax assessors shall review the
 541 valuation or denial in question, and, if any changes or corrections are made in the
 542 valuation or decision in question, the board shall send a notice of the changes or
 543 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
 544 explain the taxpayer's right to appeal to the county board of equalization as provided
 545 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
 546 corrections made by the county board of tax assessors.

547 (B) If no changes or corrections are made in the valuation or decision, the county board
 548 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
 549 agent or representative of the taxpayer who the taxpayer has requested that such notice
 550 be sent, and to the county board of equalization which notice shall also constitute the
 551 taxpayer's appeal to the county board of equalization without the necessity of the
 552 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
 553 to the county board of equalization. The county board of tax assessors shall also send
 554 or deliver all necessary papers to the county board of equalization. If, however, the
 555 taxpayer and the county board of tax assessors execute a signed agreement as to
 556 valuation, the appeal shall terminate as of the date of such signed agreement.

557 (C) If changes or corrections are made by the county board of tax assessors, the board
 558 shall notify the taxpayer in writing of such changes. The commissioner shall develop
 559 and make available to county boards of tax assessors a suitable form which shall be
 560 used in such notification to the taxpayer. The notice shall be sent by regular mail
 561 properly addressed to the address or addresses the taxpayer provided to the county
 562 board of tax assessors and to any authorized agent or representative of the taxpayer who
 563 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
 564 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
 565 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue
 566 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if
 567 the county board of tax assessors has adopted a written policy consenting to electronic

568 service, or by mailing to or filing with the county board of tax assessors a written notice
569 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the
570 notice of appeal and all necessary papers to the county board of equalization.

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

575 ~~(3)(A) In any each year in which no county-wide revaluation is implemented, the~~
576 county board of tax assessors shall make its determination and notify the taxpayer
577 within 180 days after receipt of the taxpayer's notice of appeal. If the county board of
578 tax assessors fails to respond to the taxpayer within such 180 day period during such
579 year, the ~~appeal shall be automatically referred to the county board of equalization~~
580 property valuation submitted by the taxpayer shall become the assessed fair market
581 value for the taxpayer's property for the tax year under appeal.

582 (B) In any county in which the number of appeals exceeds a number equal to or greater
583 than 3 percent of the total number of parcels in the county or the sum of the current
584 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
585 gross tax digest of the county, the county board of tax assessors shall be granted an
586 additional 180 day period to make its determination and notify the taxpayer. Such
587 additional period shall commence immediately following the last day of the 180 days
588 provided for under subparagraph (A) of this paragraph. If the county board of tax
589 assessors fails to make its determination and notify the taxpayer or the taxpayer's
590 attorney not later than the last day of such additional 180 day period, the most recent
591 property tax valuation asserted by the taxpayer on the property tax return or on appeal
592 shall prevail and shall be deemed the value established on such appeal unless a time
593 extension is granted under subparagraph (C) of this paragraph. If no such assertion of
594 value was submitted by the taxpayer, the appeal shall be forwarded to the county board
595 of equalization.

596 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
597 proven to the commissioner prior to the expiration of the additional 180 day period
598 provided for under subparagraph (B) of this paragraph, the commissioner shall be
599 authorized to provide for a time extension beyond the end of such additional 180 day
600 period. The duration of any such time extension shall be specified in writing by the
601 commissioner and shall also be posted on the website of the county board of tax
602 assessors if such a website is available. If the county board of tax assessors fails to
603 make its determination and notify the taxpayer and the taxpayer's attorney not later than
604 the last day of such time extension, the most recent property tax valuation asserted by

605 the taxpayer on the property tax return or on appeal shall prevail and shall be deemed
 606 the value established on such appeal. If no such assertion of value was submitted by
 607 the taxpayer, the appeal shall be forwarded to the county board of equalization. In
 608 addition, the commissioner shall be authorized to require additional training or require
 609 such other remediation as the commissioner may deem appropriate for failure to meet
 610 the deadline imposed by the commissioner under this subparagraph.

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

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

618 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 619 equalization shall set a date for a hearing on the questions presented and shall so notify
 620 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 621 by first-class mail to the taxpayer and to any authorized agent or representative of the
 622 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be
 623 transmitted by e-mail to the county board of tax assessors if such board has adopted a
 624 written policy consenting to electronic service, and, if it has not, then such notice shall
 625 be sent to such board by first-class mail or intergovernmental mail. Such written notice
 626 shall advise each party that he or she may request a list of witnesses, documents, or
 627 other written evidence to be presented at the hearing by the other party, which shall be
 628 provided to the requesting party not less than seven days prior to the time of the
 629 hearing. Any failure to comply with this requirement shall be grounds for an automatic
 630 continuance or for exclusion of such witness, documents, or other written evidence. A
 631 taxpayer may appear before the board of equalization concerning any appeal in person,
 632 by his or her authorized agent or representative, or both. The taxpayer shall specify in
 633 writing to the board of equalization the name of any such agent or representative prior
 634 to any appearance by the agent or representative before the board.

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

639 (C) If more than one ~~contiguous~~ property of a taxpayer is under appeal, the board of
 640 equalization shall, upon request of the taxpayer, consolidate all such appeals in one
 641 hearing and render separate decisions as to each parcel or item of property. Any appeal

642 from such a consolidated board of equalization hearing to the superior court as provided
 643 in this subsection shall constitute a single civil action, and, unless the taxpayer
 644 specifically so indicates in his or her notice of appeal, shall apply to all such parcels or
 645 items of property.

646 (D)(i) The board of equalization shall ~~render~~ announce its decision on each appeal
 647 at the conclusion of the hearing ~~under~~ held in accordance with subparagraph (B) of
 648 this paragraph before proceeding with another hearing. The decision of the county
 649 board of equalization shall be in writing, shall be signed by each member of the
 650 board, shall specifically decide each question presented by the appeal, shall specify
 651 the reason or reasons for each such decision as to the specific issues of taxability,
 652 uniformity of assessment, value, or denial of homestead exemptions depending upon
 653 the specific issue or issues raised by the taxpayer in the course of such taxpayer's
 654 appeal, shall state that with respect to the appeal no member of the board is
 655 disqualified from acting by virtue of subsection (j) of this Code section, and shall
 656 certify the date on which notice of the decision is given to the parties. Notice of the
 657 decision shall be delivered by hand to each party, with written receipt, or given to
 658 each party by sending a copy of the decision by registered or certified mail or
 659 statutory overnight delivery to the appellant and by filing the original copy of the
 660 decision with the county board of tax assessors. Each of the three members of the
 661 county board of equalization must be present and must participate in the deliberations
 662 on any appeal. A majority vote shall be required in any matter. All three members
 663 of the board ~~must~~ shall sign the decision indicating their vote.

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

670 (iii)(I) If the county's tax bills are issued before an appeal has been finally
 671 determined, the county board of tax assessors shall specify to the county tax
 672 commissioner the lesser of the valuation in the last year for which taxes were finally
 673 determined to be due on the property or 85 percent of the current year's value,
 674 unless the property in issue is homestead property and has been issued a building
 675 permit and structural improvements have occurred, or structural improvements have
 676 been made without a building permit, in which case, it shall specify 85 percent of
 677 the current year's valuation as set by the county board of tax assessors. Depending
 678 on the circumstances of the property, this amount shall be the basis for a temporary

679 tax bill to be issued; provided, however, that a nonhomestead owner of a single
 680 property valued at \$2 million or more may elect to pay the temporary tax bill which
 681 specifies 85 percent of the current year's valuation; or, such owner may elect to pay
 682 the amount of the difference between the 85 percent tax bill based on the current
 683 year's valuation and the tax bill based on the valuation from the last year for which
 684 taxes were finally determined to be due on the property in conjunction with the
 685 amount of the tax bill based on valuation from the last year for which taxes were
 686 finally determined to be due on the property, to the tax commissioner's office. Only
 687 the amount which represents the difference between the tax bill based on the current
 688 year's valuation and the tax bill based on the valuation from the last year for which
 689 taxes were finally determined to be due will be held in an escrow account by the tax
 690 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
 691 released by the tax commissioner's office to the prevailing party. The taxpayer may
 692 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
 693 valuation if no substantial property improvement has occurred. The county tax
 694 commissioner shall have the authority to adjust such tax bill to reflect the 100
 695 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 696 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 697 the appeal process. Such notice shall also indicate that upon resolution of the
 698 appeal, there may be additional taxes due or a refund issued.

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

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

707 (7) The ~~clerk of the superior court~~ appeal administrator shall furnish the county board
 708 of equalization necessary facilities and ~~secretarial and clerical~~ administrative help. The
 709 ~~clerk of the superior court~~ appeal administrator shall see that the records and information
 710 of the county board of tax assessors are transmitted to the county board of equalization.
 711 The county board of equalization ~~must~~ shall consider in the performance of its duties the
 712 information furnished by the county board of tax assessors and the taxpayer.

713 (8) The taxpayer or his or her agent or representative may submit in support of his or her
 714 appeal the most current report of the sales ratio study for the county conducted pursuant

715 to Code Section 48-5-274. The board ~~must~~ shall consider the study upon any such
716 request.

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

725 (10) Within ten days of a final determination of value under this Code section with no
726 further option to appeal, the county board of tax assessors shall forward such final
727 determination of value to the tax commissioner.

728 (e.1)(1)(A) For any dispute involving the value or uniformity of a parcel of
729 nonhomestead real property with a fair market value in excess of ~~\$1 million~~
730 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code
731 Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing
732 officer in accordance with this subsection. If such taxpayer owns nonhomestead real
733 property contiguous to such qualified nonhomestead real property, at the option of the
734 taxpayer, such contiguous property may be consolidated with the qualified property for
735 purposes of the hearing under this subsection.

736 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
737 personal property or equipment used directly for the provision of wireless services by
738 a provider of wireless services which is attached to or is located underneath a wireless
739 cell tower but which is not permanently affixed to such tower so as to constitute a
740 fixture.

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

746 (2) Individuals desiring to serve as hearing officers and who are either state certified
747 general real property appraisers or state certified residential real property appraisers as
748 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
749 Board shall complete and submit an application, a list of counties the hearing officer is
750 willing to serve, disqualification questionnaire, and resume and be approved by the
751 Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve

752 as a hearing officer. Such board shall annually publish a list of qualified and approved
753 hearing officers for Georgia.

754 (3) ~~The clerk of the superior court~~ appeal administrator shall furnish any hearing officer
755 so selected the necessary facilities.

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

764 (5) The county board of tax assessors may for no more than 90 days review the
765 taxpayer's written appeal, and if either changes or corrections are made by the county
766 board of tax assessors, or if no changes are made, the board shall notify the taxpayer in
767 writing of ~~such changes~~ the board's decision. If within 30 days of the mailing of such
768 notice the taxpayer notifies the county board of tax assessors in writing that ~~such changes~~
769 ~~or corrections are~~ the board's decision is not acceptable, the county board of tax assessors
770 shall, within 30 days of the date of mailing of such taxpayer's notification, ~~send or deliver~~
771 certify the notice of appeal and send or deliver all necessary papers to the ~~clerk of the~~
772 superior court appeal administrator and mail a copy to the taxpayer.

773 (6)(A) ~~The clerk of superior court~~ appeal administrator shall randomly select from such
774 list a hearing officer who shall have experience or expertise in hearing or appraising the
775 type of property that is the subject of appeal to hear the appeal, unless the taxpayer and
776 the county board of tax assessors mutually agree upon a hearing officer from such list.
777 The appeal administrator shall notify the taxpayer and the taxpayer's attorney of the
778 name of the hearing officer and transmit a copy of the hearing officer's disqualification
779 questionnaire and resume provided for under paragraph (2) of this subsection. The
780 hearing officer, in conjunction with all parties to the appeal, shall set a time and place
781 to hear evidence and testimony from both parties. The hearing shall take place in the
782 county where the property is located, or such other place as mutually agreed to by the
783 parties and the hearing officer. The hearing officer shall provide electronic or written
784 notice to the parties personally or by registered or certified mail or statutory overnight
785 delivery not less than ten days before the hearing. Such written notice shall advise each
786 party that documents or other written evidence to be presented at the hearing by a party
787 must be provided to the other party not less than seven days prior to the time of the

788 hearing and that any failure to comply with this requirement shall be grounds for an
 789 automatic continuance or for exclusion of such documents or other written evidence.
 790 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
 791 officer who is willing to serve, the appeal administrator shall transfer the certification
 792 of the appeal to the county or regional board of equalization and notify the taxpayer and
 793 the taxpayer's attorney and the county board of tax assessors of the transmittal of such
 794 appeal.

795 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and
 796 authority of a county or regional board of equalization, and determine the fair market
 797 value of the real property or wireless property based upon the testimony and evidence
 798 presented during the hearing. Any issues other than fair market value and uniformity
 799 raised in the appeal shall be preserved for appeal to the superior court. The board of tax
 800 assessors shall have the burden of proving its opinion of value and the validity of its
 801 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,
 802 the hearing officer shall notify both parties of the decision verbally and shall send ~~the~~
 803 taxpayer both parties the decision in writing.

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

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

813 (10) Each hearing officer shall be compensated by the county for time expended in
 814 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 815 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 816 determined by the county governing authority or as may be agreed upon by the parties
 817 with the consent of the county governing authority. Compensation pursuant to this
 818 paragraph shall be paid from the county treasury upon certification by the hearing officer
 819 of the hours expended in hearing of appeals. The attendance at any training required by
 820 the commissioner shall be part of the qualifications of the hearing officer, and any
 821 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~
 822 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~
 823 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~

824 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~
 825 ~~regional board of equalization.~~

826 (11) The commissioner shall promulgate rules and regulations for the proper
 827 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 828 ~~qualifications; training, including an eight-hour course on Georgia property law, Georgia~~
 829 ~~evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,~~
 830 ~~and weight of evidence; disqualification questionnaire; selection; removal; an annual~~
 831 ~~continuing education requirement of at least four hours of instruction in recent legislation,~~
 832 ~~current case law, and updates on appraisal and equalization procedures, as prepared and~~
 833 ~~required by the commissioner; and any other matters necessary to the proper~~
 834 ~~administration of this subsection. The failure of any hearing officer to fulfill the~~
 835 ~~requirements of this paragraph shall render such officer ineligible to serve. Such rules~~
 836 ~~and regulations shall also include a uniform appeal form which shall require the initial~~
 837 ~~assertion of a valuation of the property by the taxpayer. Any such assertion of value shall~~
 838 ~~be subject to later revision by the taxpayer based upon written evidence. The~~
 839 commissioner shall seek input from all interested parties prior to such promulgation."

840 "(h) **Recording of interviews.**

841 In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 842 taxpayer shall be entitled to make recordings of any interview with any officer or employee
 843 of the taxing authority relating to the valuation of the taxpayer's property subject to such
 844 assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with
 845 equipment provided by the taxpayer, and no such officer or employee may refuse to
 846 participate in an interview relating to such valuation for reason of the taxpayer's choice to
 847 record such interview.

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

849 Alternate members of the county board of equalization in the order in which selected shall
 850 serve:

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

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

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

860 (j) **Disqualification.**

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

865 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 866 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 867 the county board of tax assessors, with the certificate transmitting the appeal, questions
 868 relating to the disqualification of members of the county board of equalization or hearing
 869 officer. Each question shall be phrased so that it can be answered by an affirmative or
 870 negative response. The members of the county board of equalization or hearing officer
 871 shall, in writing under oath within two days of their receipt of the appeal, answer the
 872 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 873 this Code section. Answers of the county board of equalization or hearing officers shall
 874 be part of the decision of the board or hearing officer and shall be served on each party
 875 by first-class mail. Determination of disqualification shall be made by the judge of the
 876 superior court upon the request of any party when the request is made within two days
 877 of the response of the board or hearing officer to the questions. The time prescribed
 878 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 879 determination by the judge of the superior court.

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

881 Each member of the county board of equalization shall be compensated by the county per
 882 diem for time expended in considering appeals. The compensation shall be paid at a rate
 883 of not less than \$25.00 per day and shall be determined by the county governing authority.
 884 The attendance at required approved appraisal courses shall be part of the official duties
 885 of a member of the board, and he or she shall be paid for each day in attendance at such
 886 courses and shall be allowed reasonable expenses necessarily incurred in connection with
 887 such courses. Compensation pursuant to this subsection shall be paid from the county
 888 treasury upon certification by the member of the days expended in consideration of
 889 appeals.

890 (l) **Military service.**

891 In the event of the absence of an individual from such individual's residence because of
 892 duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f)
 893 of this Code section shall be tolled for a period of 90 days. During this period, any member
 894 of the immediate family of the individual, or a friend of the individual, may notify the tax
 895 receiver or the tax commissioner of the individual's absence due to military service and

896 submit written notice of representation for the limited purpose of the appeal. Upon receipt
897 of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

898 (m) **Interest.**

899 (1) For the purposes of this Code section, any final value that causes a ~~deduction~~
900 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the
901 tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days
902 from the date of the final determination of value. Such refund shall include interest ~~on~~
903 ~~the amount of the deduction~~ at the same rate specified in Code Section 48-2-35 which
904 shall accrue from ~~November 15~~ the due date of the taxable year in question or the date
905 ~~the final installment was due or was paid~~, whichever is later, through the date on which
906 ~~the refund is paid or 60 days from the date of the final determination of value was made,~~
907 ~~whichever is earlier~~. In no event shall the amount of such interest exceed \$150.00
908 \$500.00 for homestead property or ~~\$5,000.00~~ \$500.00 for nonhomestead property. ~~Any~~
909 ~~refund paid after the sixtieth day shall accrue interest from the sixty-first day until paid~~
910 ~~with interest at the same rate specified in Code Section 48-2-35. The interest accrued~~
911 ~~after the sixtieth day and forward shall not be subject to the limits imposed by this~~
912 ~~subsection~~. The tax commissioner shall pay the tax refund and any interest for the refund
913 from current collections in the same proportion for each of the levying authorities for
914 whom the taxes were collected.

915 (2) For the purposes of this Code section, any final value that causes an increase in taxes
916 and creates an additional billing shall be paid to the tax commissioner as any other tax
917 ~~due along with interest, as specified in Code Section 48-2-35. The tax commissioner~~
918 ~~shall adjust the tax bill, including interest, within 15 days from the date of the final~~
919 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~
920 ~~accrue from November 15 of the taxable year in question or the final installment of the~~
921 ~~tax was due through the date on which the bill was adjusted and mailed or 15 days from~~
922 ~~the date of the final determination, whichever is earlier. The interest computed on the~~
923 ~~additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00~~
924 ~~for nonhomestead property. After the tax bill notice has been mailed out, the taxpayer~~
925 ~~shall be afforded 60 days from the date of the postmark to make full payment of the~~
926 ~~adjusted bill and interest. Once the 60 day payment period has expired, the bill shall be~~
927 ~~considered past due and interest shall accrue as specified in Code Section 48-2-40~~
928 ~~without limit until the bill is paid in full. Once past due, all other fees, penalties, and late~~
929 ~~and collection notices shall apply as prescribed in this chapter for the collection of~~
930 ~~delinquent taxes.~~

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

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

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

947 **SECTION 9A.**

948 Said title is further amended in Code Section 48-5-311, relating to county boards of
 949 equalization and ad valorem tax appeals, by repealing and reenacting subsections (f) and (g)
 950 to read as follows:

951 **"(f) Nonbinding arbitration.**

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

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

958 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 959 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 960 county board of tax assessors has adopted a written policy consenting to electronic
 961 service, or by filing a written notice of arbitration appeal with the county board of tax
 962 assessors. The notice of arbitration appeal shall specifically state the grounds for
 963 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 964 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 965 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 966 acknowledgment of receipt of the appeal; a notice that the taxpayer shall, within 45

967 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide
968 to the county board of tax assessors for consideration a copy of a certified appraisal;
969 and a confirmation of the amount of the filing fees, if any, required under Code Section
970 15-6-77 and notice that within 45 days of the date of transmittal of the acknowledgment
971 of receipt of the appeal, the taxpayer shall pay to the appeal administrator the fees, if
972 any, if the county board of tax assessors rejects the appraisal. Failure of the taxpayer
973 to provide such certified appraisal and filing fees within such 45 days shall terminate
974 the appeal unless the taxpayer within such 45 day period elects to have the appeal
975 immediately forwarded to the board of equalization. Prior to appointment of the
976 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the
977 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to
978 the county board of tax assessors for consideration. Within 45 days of receiving the
979 taxpayer's certified appraisal, the county board of tax assessors shall either accept the
980 taxpayer's appraisal, in which case that value shall become final, or the county board
981 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the
982 date of such rejection a written notification by certified mail of such rejection to the
983 taxpayer and the taxpayer's attorney of record, in which case the county board of tax
984 assessors shall certify within 45 days the appeal to the appeal administrator of the
985 county in which the property is located along with any other papers specified by the
986 person seeking arbitration under this subsection, including, but not limited to, the staff
987 information from the file used by the county board of tax assessors. In the event the
988 taxpayer is not notified of a rejection of the taxpayer's appraisal within such ten-day
989 period, the taxpayer's appraisal value shall become final. In the event that the county
990 board of tax assessors neither accepts nor rejects the value set out in the certified
991 appraisal within 45 days after the receipt of the certified appraisal, then the certified
992 appraisal shall become the final value, and the filing fees shall be returned to the
993 taxpayer. All papers and information certified to the appeal administrator shall become
994 a part of the record on arbitration. At the time of certification of the appeal, the county
995 board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if
996 any, or employee with a copy of the certification along with any other papers specified
997 by the person seeking arbitration along with the civil action file number assigned to the
998 appeal. Within 15 days of filing the certification to the appeal administrator, the
999 presiding or chief judge of the superior court of the circuit in which the property is
1000 located may issue an order authorizing the arbitration, may advise the parties to initiate
1001 an appeal to the superior court pursuant to subsection (g) of this Code section, or may
1002 provide other appropriate relief as may be warranted in the discretion of the presiding
1003 or chief judge.

1004 (B) At any point, the county board of tax assessors and the taxpayer may execute a
1005 signed, written agreement establishing the fair market value without entering into or
1006 completing the arbitration process. The fair market value as set forth in such agreement
1007 shall become the final value.

1008 (C) The arbitration shall be conducted pursuant to the following procedure:

1009 (i) The county board of tax assessors shall, at the time the appeal is certified to the
1010 appeal administrator under subparagraph (A) of this paragraph, provide to the
1011 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
1012 within 60 days after the date of sending the rejection of the taxpayer's certified
1013 appraisal. Following the notification of the taxpayer of the date and time of the
1014 meeting, the taxpayer shall be authorized to exercise a one-time option of changing
1015 the date and time of the meeting to a date and time acceptable to the taxpayer and the
1016 county board of tax assessors. If the parties agree, the matter shall be submitted to a
1017 single arbitrator chosen by the parties. If the parties cannot agree on the single
1018 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior
1019 court of the circuit in which the property is located within 30 days after the filing of
1020 a petition by either party;

1021 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
1022 state certified general real property appraiser or state certified residential real property
1023 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
1024 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
1025 in appraising the type of property that is the subject of the arbitration;

1026 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
1027 place to hear evidence and testimony from both parties. The arbitrator shall provide
1028 written notice to the parties personally or by registered or certified mail or statutory
1029 overnight delivery not less than ten days before the hearing. Such written notice shall
1030 advise each party that documents or other written evidence to be presented at the
1031 hearing by a party must be provided to the other party not less than seven days prior
1032 to the time of the hearing and that any failure to comply with this requirement, unless
1033 waived by mutual written agreement of such parties, shall be grounds for a
1034 continuance or for exclusion of such documents or other written evidence. The
1035 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
1036 Following notification of the taxpayer of the date and time of the hearing, the
1037 taxpayer shall be authorized to exercise a one-time option of changing the date and
1038 time of the hearing to a date and time acceptable to the taxpayer and the county board
1039 of tax assessors. The presiding or chief judge of the superior court of the circuit in
1040 which the property is located may direct the arbitrator to proceed promptly with the

1041 hearing and the determination of the appeal upon application of any party. The
1042 hearing shall occur in the county in which the property is located or such other place
1043 as may be agreed upon in writing by the parties;
1044 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
1045 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
1046 hear and determine the controversy upon the documents, testimony, and other matters
1047 produced notwithstanding the failure of a party duly notified to appear;
1048 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
1049 other matters introduced at the hearing. The arbitrator or any party to the proceeding
1050 may have the proceedings transcribed by a court reporter;
1051 (vi) The provisions of this paragraph may be waived at any time by written consent
1052 of the taxpayer and the board of tax assessors;
1053 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
1054 the fair market value of the property subject to nonbinding arbitration;
1055 (viii) In order to determine the fair market value, the arbitrator may consider the final
1056 value for the property submitted by the county board of tax assessors and the final
1057 value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any
1058 appraisal by the taxpayer's appraiser;
1059 (ix) The arbitrator may consider, but shall not be bound by, the final value submitted
1060 by the county board of tax assessors, the final value submitted by the taxpayer, and
1061 evidence supporting the values submitted by the county board of tax assessors and the
1062 taxpayer. The arbitrator shall determine the fair market value of the property under
1063 appeal. The arbitrator shall notify both parties of the decision verbally and shall send
1064 both parties the decision in writing;
1065 (x) If the taxpayer's value is closest to the fair market value determined by the
1066 arbitrator, the county shall be responsible for the appeal administrator's fees, if any,
1067 and the fees and costs of such arbitrator. If the value of the board of tax assessors is
1068 closest to the fair market value determined by the arbitrator, the taxpayer shall be
1069 responsible for the appeal administrator's fees, if any, and the fees and costs of such
1070 arbitrator; and
1071 (xi) The board of tax assessors shall have the burden of proving its opinion of value
1072 and the validity of its proposed assessment by a preponderance of evidence.
1073 (4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
1074 valuation established or rendered by any county board of equalization, arbitrator, hearing
1075 officer, or superior court.
1076 (5)(A) If the county's tax bills are issued before an arbitrator has rendered his or her
1077 decision on property which is on appeal, the county board of tax assessors shall specify

1078 to the county tax commissioner the lesser of the valuation in the year preceding the year
 1079 in which the appeal was filed or 85 percent of the current year's value, unless the
 1080 property in issue has been issued a building permit and structural improvements have
 1081 occurred or structural improvements have been made without a building permit, in
 1082 which case, it shall specify 85 percent of the current year's valuation as set by the
 1083 county board of tax assessors. Depending on the circumstances of the property, this
 1084 amount shall be the basis for a temporary tax bill to be issued; provided, however, that
 1085 the taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the
 1086 current year's valuation if no structural improvement has occurred. The county tax
 1087 commissioner shall have the authority to adjust such tax bill to reflect the 100 percent
 1088 value as requested by the taxpayer. Such tax bill shall be accompanied by a notice to
 1089 the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal
 1090 process. Such notice shall also indicate that upon resolution of the appeal, there may
 1091 be additional taxes due or a refund issued.

1092 (B) For the purposes of this Code section, any final value that causes a reduction in
 1093 taxes and creates a refund that is owed to the taxpayer shall be paid by the tax
 1094 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as
 1095 provided in subsection (m) of this Code section.

1096 (C) For the purposes of this Code section, any final value that causes an increase in
 1097 taxes and creates an additional billing shall be paid to the tax commissioner as any other
 1098 tax due along with interest, as provided in subsection (m) of this Code section.

1099 **(g) Appeals to the superior court.**

1100 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
 1101 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court
 1102 of the county in which the property lies. By mutual written agreement, the taxpayer and
 1103 the county board of tax assessors may waive an appeal to the county board of
 1104 equalization and initiate an appeal under this subsection. A county board of tax assessors
 1105 shall not appeal a decision of the county board of equalization or hearing officer, as
 1106 applicable, changing an assessment by 20 percent or less unless the board of tax assessors
 1107 gives the county governing authority a written notice of its intention to appeal, and,
 1108 within ten days of receipt of the notice, the county governing authority by majority vote
 1109 does not prohibit the appeal. In the case of a joint city-county board of tax assessors,
 1110 such notice shall be given to the city and county governing authorities, either of which
 1111 may prohibit the appeal by majority vote within the allowed period of time.

1112 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 1113 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 1114 consenting to electronic service, or by mailing to or filing with the county board of tax

1115 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
1116 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
1117 shall contain the name and the last known address of the taxpayer. The notice of appeal
1118 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
1119 30 days from the date on which the decision of the county board of equalization, hearing
1120 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
1121 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt
1122 of a taxpayer's notice of appeal, the county board of tax assessors shall send to the
1123 taxpayer notice that a settlement conference, in which the county board of tax assessors
1124 and the taxpayer shall confer in good faith, will be held at a specified date and time which
1125 shall be no later than 30 days from the notice of the settlement conference, and notice of
1126 the amount of the filing fee, if any, required by the clerk of the superior court. The
1127 taxpayer may exercise a one-time option to reschedule the settlement conference to a
1128 different date and time acceptable to the taxpayer, but in no event later than 30 days from
1129 the date of the notice. If at the end of the 45 day review period the county board of tax
1130 assessors elects not to hold a settlement conference, then the appeal shall terminate and
1131 the taxpayer's stated value shall be entered in the records of the board of tax assessors as
1132 the fair market value for the year under appeal. If the appellant chooses not to participate
1133 in the settlement conference, he or she may not seek and shall not be awarded fees and
1134 costs at such time when the appeal is settled in superior court. If at the conclusion of the
1135 settlement conference the parties cannot agree on a fair market value, then written notice
1136 shall be provided to the taxpayer that the filing fees must be paid by the taxpayer to the
1137 clerk of the superior court within ten days of the date of the conference, with a copy of
1138 the check delivered to the county board of tax assessors. Notwithstanding any other
1139 provision of law to the contrary, the amount of the filing fee for an appeal under this
1140 subsection shall be \$25.00. Upon receipt of proof of payment to the clerk of the superior
1141 court, the county board of tax assessors shall certify to the clerk of the superior court the
1142 notice of appeal and any other papers specified by the person appealing including, but not
1143 limited to, the staff information from the file used by the county board of tax assessors,
1144 the county board of equalization, the hearing officer, or the arbitrator. All papers and
1145 information certified to the clerk shall become a part of the record on appeal to the
1146 superior court. At the time of certification of the appeal, the county board of tax
1147 assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of
1148 the notice of appeal and with the civil action file number assigned to the appeal. Such
1149 service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No
1150 discovery, motions, or other pleadings may be filed by the county board of tax assessors
1151 in the appeal until such service has been made.

1152 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
 1153 the burden of proving its opinions of value and the validity of its proposed assessment by
 1154 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
 1155 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
 1156 value asserted by the board of tax assessors is unreasonable and authorize the
 1157 determination of the final value of the property.

1158 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
 1159 calendar, at the taxpayer's election, following the filing of the appeal unless continued
 1160 by the court. If only questions of law are presented in the appeal, the appeal shall be
 1161 heard as soon as practicable before the court sitting without a jury. Each hearing before
 1162 the court sitting without a jury at the taxpayer's election shall be held within 30 days
 1163 following the date on which the appeal is filed with the clerk of the superior court.

1164 (B)(i) The county board of tax assessors shall use the valuation of the county board
 1165 of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the
 1166 tax digest for the county.

1167 (ii)(I) If the final determination of value on appeal is less than the valuation thus
 1168 used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to
 1169 reflect the final value for the year in question.

1170 (II) If the final determination of value on appeal causes a reduction in taxes and
 1171 creates a refund that is owed to the taxpayer, it shall be paid by the tax
 1172 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
 1173 as provided in subsection (m) of this Code section.

1174 (III) If the final determination of value on appeal is 85 percent or less of the
 1175 valuation set by the county board of equalization, hearing officer, or arbitrator as to
 1176 any real property, the taxpayer, in addition to the interest provided for by this
 1177 paragraph, shall recover costs of litigation and reasonable attorney's fees incurred
 1178 in the action. Any appeal of an award of attorney's fees by the county shall be
 1179 specifically approved by the governing authority of the county.

1180 (iii) If the final determination of value on appeal is greater than the valuation set by
 1181 the county board of equalization, hearing officer, or arbitrator, as applicable, causes
 1182 an increase in taxes, and creates an additional billing, it shall be paid to the tax
 1183 commissioner as any other tax due along with interest, as provided in subsection (m)
 1184 of this Code section."

1185 **SECTION 10.**

1186 Said title is further amended in Code Section 48-5-345, relating to county tax digests and
 1187 deviations from certain assessment ratio, by adding a new subsection to read as follows:

H. B. 202 (SUB)

1188 "(c) Beginning with tax digests on or after the effective date of this subsection, no county
 1189 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1190 **SECTION 11.**

1191 Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating
 1192 to the levy and collection of tax by municipalities for independent school systems, as
 1193 follows:

1194 "(a) Each municipality authorized by law to maintain an independent school system may
 1195 support and maintain the public common schools within the independent school system by
 1196 levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits
 1197 of the ~~municipality~~ independent school system. The board of education of the municipality
 1198 or other authority charged with the duty of operating the independent school system shall
 1199 annually recommend to the governing authority of the municipality the rate of the tax levy,
 1200 within the limitations fixed by law, to be made upon all taxable property within the limits
 1201 of the ~~municipality~~ independent school system. Taxes levied and collected for support and
 1202 maintenance of the independent school system by the municipal governing authority shall
 1203 be appropriated, when collected, by the governing authority to the board of education or
 1204 other authority charged with the duty of operating the independent school system. Funds
 1205 appropriated to an independent school system shall be expended by the board of education
 1206 or other authority charged with the duty of operating the independent school system only
 1207 for educational purposes including, but not limited to, school lunch purposes. The term
 1208 'school lunch purposes' shall include payment of costs and expenses incurred in the
 1209 purchase of school lunchroom supplies; the purchase, replacement, or maintenance of
 1210 school lunchroom equipment; the transportation, storage, and preparation of foods; and all
 1211 current operating expenses incurred in the management and operation of school lunch
 1212 programs in the public common schools of the independent school system. 'School lunch
 1213 purposes' shall not include the purchase of foods."

1214 **SECTION 12.**

1215 Said title is further amended by revising Code Section 48-5-492, relating to issuance of
 1216 mobile home location permits, as follows:

1217 "48-5-492.

1218 (a) Each year every owner of a mobile home subject to taxation under this article shall
 1219 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county
 1220 of taxation of the mobile home a mobile home location permit. The issuance of the permit
 1221 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the
 1222 color of which shall be prescribed for each year by the commissioner. Each decal shall

1223 reflect the county of issuance and the calendar year for which the permit is issued. The
 1224 decal shall be prominently attached and displayed on the mobile home by the owner.
 1225 (b) Except as provided for mobile homes owned by a dealer, no mobile home location
 1226 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes
 1227 due on the mobile home have been paid. Each year every owner of a mobile home situated
 1228 in this state on January 1 which is not subject to taxation under this article shall obtain on
 1229 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the
 1230 mobile home is situated a mobile home location permit. The issuance of the permit shall
 1231 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
 1232 calendar year for which the permit is issued. The decal shall be prominently attached and
 1233 displayed on the mobile home by the owner."

1234 **SECTION 13.**

1235 Said title is further amended in Code Section 48-5-493, relating to penalties for failure to
 1236 attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:
 1237 "(2) Any person who violates paragraph (1) of this subsection shall be guilty of a
 1238 misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than
 1239 ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of
 1240 purchase of a decal prior to the date of the issuance of a summons, the fine shall be ~~\$25.00~~
 1241 \$50.00; provided, however, that in the event such person owns more than one mobile home
 1242 in an individual mobile home park, then the maximum fine under this paragraph for such
 1243 person with respect to such mobile home park shall not exceed \$1,000.00."

1244 **SECTION 14.**

1245 Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax
 1246 returns and decal application and issuance, as follows:
 1247 "48-5-494.
 1248 Each year every owner of a mobile home subject to taxation under this article shall return
 1249 the mobile home for taxation and shall pay the taxes due on the mobile home at the time
 1250 the owner applies for the mobile home location permit, or at the time of the first sale or
 1251 transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first.
 1252 If the owner returns such owner's mobile home for taxation prior to the date that the
 1253 application for the mobile home location permit is required, such owner shall apply for the
 1254 permit at the time such owner returns the mobile home for taxation."

1255 **SECTION 15.**

1256 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax
1257 exemptions, by revising subsection (b) as follows:

1258 "(b) In order to exercise any exemption provided in this Code section, the total
1259 consideration of the transfer ~~shall be shown~~ for real and personal property conveyed shall
1260 be shown on the form prescribed in subsection (c) of Code Section 48-6-4."

1261 **SECTION 16.**

1262 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax
1263 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1264 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
1265 the clerk of the superior court or his or her deputy, and that the actual consideration of real
1266 and personal property conveyed shall be shown separately on the form prescribed in
1267 subsection (c) of this Code section, prior to and as a prerequisite to the filing for record of
1268 any deed, instrument, or other writing described in Code Section 48-6-1.

1269 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
1270 for record or recorded in the office of the clerk of the superior court or filed for record or
1271 recorded in or on any other official record of this state or of any county until the tax
1272 imposed by this article has been paid and until the actual consideration of real and personal
1273 property conveyed has been shown separately on the form prescribed in subsection (c) of
1274 this Code section; provided, however, that any such deed, instrument, or other writing filed
1275 or recorded which would otherwise constitute constructive notice shall constitute such
1276 notice whether or not such tax was in fact paid.

1277 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
1278 determined on the basis of written disclosure of the actual consideration ~~or value~~ of the
1279 interest in the property granted, assigned, transferred, or otherwise conveyed. The
1280 disclosure of the amount of tax and the actual consideration shall be made on a form or in
1281 electronic format prescribed by the commissioner and provided by the clerk of the superior
1282 court. By the fifteenth day of the month following the month the deed, instrument, or other
1283 writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or
1284 made available electronically to the state auditor and to the tax commissioner and the board
1285 of tax assessors in the county where the deed, instrument, or other writing is recorded."

1286 **SECTION 17.**

1287 (a) Section 11, this section, and Section 18 of this Act shall become effective upon the
1288 approval of this Act by the Governor or upon this Act becoming law without such approval.

1289 (b) Section 10 of this Act shall become effective on January 1, 2017.

1290 (c) The remaining sections of this Act shall become effective on January 1, 2016.

1291

SECTION 18.

1292 All laws and parts of laws in conflict with this Act are repealed.