

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

A BILL TO BE ENTITLED
AN ACT

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

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem
9 taxation of property, is amended by revising Code Section 48-5-10, relating to returnable
10 property, as follows:

11 "48-5-10.

12 All property shall be returned by the taxpayers for taxation to the tax commissioner or tax
13 receiver as provided by law. Each return by a taxpayer shall be for property held and
14 subject to taxation on January 1 next preceding each return. A return shall be effected by
15 e-mailing or electronic filing, if the tax commissioner or tax receiver has adopted a written
16 policy consenting to such electronic service, by mailing to, or by filing with the tax
17 commissioner or tax receiver as provided by law."

18 **SECTION 2.**

19 Said chapter is further amended by revising Code Section 48-5-306, relating to the annual
20 notice of current assessment, as follows:

21 "48-5-306.

22 (a) **Method of giving annual notice of current assessment to taxpayer.** Each county
23 board of tax assessors may meet at any time to receive and inspect the tax returns to be laid
24 before it by the tax receiver or tax commissioner. The board shall examine all the returns
25 of both real and personal property of each taxpayer, and if in the opinion of the board any

26 taxpayer has omitted from such taxpayer's returns any property that should be returned or
27 has failed to return any of such taxpayer's property at its fair market value, the board shall
28 correct the returns, assess and fix the fair market value to be placed on the property, make
29 a note of such assessment and valuation, and attach the note to the returns. The board shall
30 see that all taxable property within the county is assessed and returned at its fair market
31 value and that fair market values as between the individual taxpayers are fairly and justly
32 equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's
33 proportionate share of taxes. The board shall give annual notice to the taxpayer of the
34 current assessment of taxable real property. When any corrections or changes, including
35 valuation increases or decreases, or equalizations have been made by the board to personal
36 property tax returns, the board shall give written notice to the taxpayer of any such changes
37 made in such taxpayer's returns. The annual notice may be given personally by leaving the
38 notice at the taxpayer's dwelling house, usual place of abode, or place of business with
39 some person of suitable age and discretion residing or employed in the house, abode, or
40 business, or by sending the notice through the United States mail as first-class mail to the
41 taxpayer's last known address. The taxpayer may elect in writing to receive all such notices
42 required under this Code section by electronic transmission if electronic transmission is
43 made available by the county board of tax assessors. When notice is given by mail, the
44 county board of tax assessors' return address shall appear in the upper left corner of the face
45 of the mailing envelope and with the United States Postal Service endorsement 'Return
46 Service Requested' and the words 'Official Tax Matter' clearly printed in boldface type in
47 a location which meets United States Postal Service regulations.

48 **(b) Contents of notice.**

49 (1) The annual notice of current assessment required to be given by the county board of
50 tax assessors under subsection (a) of this Code section shall be dated and shall contain
51 the name and last known address of the taxpayer. The annual notice shall conform with
52 the state-wide uniform assessment notice which shall be established by the commissioner
53 by rule and regulation and shall contain:

- 54 (A) The amount of the previous assessment;
- 55 (B) The amount of the current assessment;
- 56 (C) The year for which the new assessment is applicable;
- 57 (D) A brief description of the assessed property broken down into real and personal
58 property classifications;
- 59 (E) The fair market value of property of the taxpayer subject to taxation and the
60 assessed value of the taxpayer's property subject to taxation after being reduced;
- 61 (F) The name, phone number, and contact information of the person in the assessors'
62 office who is administratively responsible for the handling of the appeal and who the

63 taxpayer may contact if the taxpayer has questions about the reasons for the assessment
64 change or the appeals process;

65 (G) If available, the website address of the office of the county board of tax assessors;
66 and

67 (H) A statement that all documents and records used to determine the current value are
68 available upon request.

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

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

77 (i) An appeal to the county board of equalization with appeal to the superior court;

78 (ii) To arbitration without an appeal to the superior court; or

79 (iii) For a parcel of nonhomestead property with a fair market value in excess of
80 ~~\$750,000.00~~ \$500,000.00 as shown on the taxpayer's annual notice of current
81 assessment under this Code section, or for one or more account numbers of wireless
82 property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an
83 aggregate fair market value in excess of ~~\$750,000.00~~ \$500,000.00 as shown on the
84 taxpayer's annual notice of current assessment under this Code section, to a hearing
85 officer with appeal to the superior court.

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

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

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

96 (3) The annual notice required under this Code section shall be mailed no later than July
97 1; provided, however, that the annual notice required under this Code section may be sent
98 later than July 1 for the purpose of notifying property owners of corrections and mapping
99 changes.

100 (c) **Posting notice on certain conditions.** In all cases where a notice is required to be
101 given to a taxpayer under subsection (a) of this Code section, if the notice is not given to
102 the taxpayer personally or if the notice is mailed but returned undelivered to the county
103 board of tax assessors, then a notice shall be posted in front of the courthouse door or shall
104 be posted on the website of the office of the county board of tax assessors for a period of
105 30 days. Each posted notice shall contain the name of the owner liable to taxation, if
106 known, or, if the owner is unknown, a brief description of the property together with a
107 statement that the assessment has been made or the return changed or altered, as the case
108 may be, and the notice need not contain any other information. The judge of the probate
109 court of the county shall make a certificate as to the posting of the notice. Each certificate
110 shall be signed by the judge and shall be recorded by the county board of tax assessors in
111 a book kept for that purpose. A certified copy of the certificate of the judge duly
112 authenticated by the secretary of the board shall constitute prima-facie evidence of the
113 posting of the notice as required by law.

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

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

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

127 (3)(A) The superior courts of this state shall have jurisdiction in law and in equity to
128 entertain actions against the board of tax assessors to enforce compliance with the
129 provisions of this subsection.

130 (B) In any action brought to enforce the provisions of this subsection in which the
131 court determines that either party acted without substantial justification either in not
132 complying with this subsection or in instituting the litigation, the court shall, unless it
133 finds that special circumstances exist, assess in favor of the complaining party
134 reasonable attorney's fees and other litigation costs reasonably incurred. Whether the
135 position of the complaining party was substantially justified shall be determined on the

136 basis of the record as a whole which is made in the proceeding for which fees and other
137 expenses are sought.

138 (e) **Description of current assessment.** The notice required by this Code section shall be
139 accompanied by a simple, nontechnical description of the basis for the current assessment.

140 (f) **Rules and regulations.** The commissioner shall promulgate such rules and regulations
141 as may be necessary for the administration of this Code section."

142 **SECTION 3.**

143 Said chapter is further amended by revising Code Section 48-5-311, relating to creation and
144 duties of county boards of equalization, as follows:

145 "48-5-311.

146 (a) **Definition.**

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

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

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

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

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

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

171 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the
172 report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code
173 section and to remove one or more members of the board of equalization for failure to
174 perform the duties required under this Code section.

175 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
176 authority of a county makes a request to the grand jury of the county for additional
177 alternate members of boards of equalization, the grand jury shall appoint the number of
178 alternate members so requested to each board of equalization, such number not to exceed
179 a maximum of 21 alternate members for each of the boards. The alternate members of
180 the boards shall be duly qualified and authorized to serve on any of the boards of
181 equalization of the county. The members of each board of equalization may designate
182 a chairperson and two vice chairpersons of each such board of equalization. The appeal
183 administrator shall have administrative authority in all matters governing the conduct and
184 business of the boards of equalization so as to provide oversight and supervision of such
185 boards and scheduling of appeals. Any combination of members or alternate members
186 of any such board of equalization of the county shall be competent to exercise the power
187 and authority of the board. Any person designated as an alternate member of any such
188 board of equalization of the county shall be competent to serve in such capacity as
189 provided in this Code section upon appointment and taking of oath.

190 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
191 this state having a population of 400,000 or more according to the United States
192 decennial census of 1990 or any future such census, the governing authority of the
193 county, by appropriate resolution adopted on or before November 1 of each year, may
194 elect to have selected one additional county board of equalization for each 10,000 parcels
195 of real property in the county or for any part of a number of parcels in the county
196 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
197 board of equalization of the county may decide an appeal from an assessment,
198 notwithstanding any other provisions of this Code section. The decision shall be in
199 writing and signed by at least two members of the board of equalization; and, except for
200 the number of members necessary to decide an appeal, the decision shall conform to the
201 requirements of this Code section.

202 (4) The governing authorities of two or more counties may by intergovernmental
203 agreement establish regional boards of equalization for such counties which shall operate
204 in the same manner and be subject to all of the requirements of this Code section
205 specified for county boards of equalization. The intergovernmental agreement shall
206 specify the manner in which the members of the regional board shall be appointed by the
207 grand jury of each of the counties, shall specify which appeal administrator shall have

208 oversight over and supervision of such regional board, and shall provide for funding from
 209 each participating county for the operations of the appeal administrator as required by
 210 subparagraph (d)(4)(C.1) of this Code section. All hearings and appeals before a regional
 211 board shall be conducted in the county in which the property which is the subject of the
 212 hearing or appeal is located.

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

214 (1) Each person who is, in the judgment of the appointing grand jury, qualified and
 215 competent to serve as a grand juror, who is the owner of real property located in the
 216 county where such person is appointed to serve, or, in the case of a regional board of
 217 equalization, is the owner of real property located in any county in the region where such
 218 person is appointed to serve, and who is at least a high school graduate shall be qualified,
 219 competent, and compellable to serve as a member or alternate member of the county
 220 board of equalization. No member of the governing authority of a county, municipality,
 221 or consolidated government; member of a county or independent board of education;
 222 member of the county board of tax assessors; employee of the county board of tax
 223 assessors; or county tax appraiser shall be competent to serve as a member or alternate
 224 member of the county board of equalization.

225 (2)(A) Each person seeking to be appointed as a member or alternate member of a
 226 county board of equalization shall, not later than immediately prior to the time of his
 227 or her appointment under subsection (c) of this Code section, file with the clerk of the
 228 superior court a uniform application form which shall be a public record. The Council
 229 of Superior Court Clerks of Georgia created under Code Section 15-6-50.2 shall design
 230 the form which indicates the applicant's education, employment background,
 231 experience, and qualifications for such appointment.

232 (B)(i) Within the first year after a member's initial appointment to the board of
 233 equalization and prior to hearing any appeal, each member shall satisfactorily
 234 complete not less than 40 hours of instruction in appraisal and equalization processes
 235 and procedures, as prepared and required by the commissioner pursuant to Code
 236 Section 48-5-13.

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

242 (iii) No person shall be eligible to hear an appeal as a member of a board of
 243 equalization unless, prior to hearing such appeal, such person shall satisfactorily
 244 complete the 20 hours of instruction in appraisal and equalization processes and

245 procedures required under the applicable provisions of division (i) or (ii) of this
246 subparagraph.

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

251 (C)(i) Any person appointed to a board of equalization shall be required to complete
252 annually a continuing education requirement of at least eight hours of instruction in
253 appraisal and equalization procedures, as prepared and required by the commissioner
254 pursuant to Code Section 48-5-13.

255 (ii) The failure of any member to fulfill the requirements of division (i) of this
256 subparagraph shall render such member ineligible to serve on the board; and the
257 vacancy created thereby shall be filled in the same manner as other vacancies on the
258 board are filled.

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

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

264 (2) The grand jury in each county at any term of court preceding November 1 of 1991
265 shall select three persons who are otherwise qualified to serve as members of the county
266 board of equalization and shall also select three persons who are otherwise qualified to
267 serve as alternate members of the county board of equalization. The three individuals
268 selected as alternates shall be designated as alternate one, alternate two, and alternate
269 three, with the most recent appointee being alternate number three, the next most recent
270 appointee being alternate number two, and the most senior appointee being alternate
271 number one. One member and one alternate shall be appointed for terms of one year, one
272 member and one alternate shall be appointed for two years, and one member and one
273 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
274 county shall select one member and one alternate for three-year terms.

275 (3) If a vacancy occurs on the county board of equalization, the individual designated as
276 alternate one shall then serve as a member of the board of equalization for the unexpired
277 term. If a vacancy occurs among the alternate members, the grand jury then in session
278 or the next grand jury shall select an individual who is otherwise qualified to serve as an
279 alternate member of the county board of equalization for the unexpired term. The
280 individual so selected shall become alternate member three, and the other two alternates
281 shall be redesignated appropriately.

282 (4) Within five days after the names of the members and alternate members of the county
 283 board or boards of equalization have been selected, the clerk of the superior court shall
 284 cause such appointees to appear before the clerk of the superior court for the purpose of
 285 taking and executing in writing the oath of office. The clerk of the superior court may
 286 utilize any means necessary for such purpose, including, but not limited to, telephonic or
 287 other communication, regular first-class mail, or issuance of and delivery to the sheriff
 288 or deputy sheriff a precept containing the names of the persons so selected. Within ten
 289 days of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose
 290 names are written on the precept to be served personally or by leaving the summons at
 291 their place of residence. The summons shall direct the persons named on the summons
 292 to appear before the clerk of the superior court on a date specified in the summons, which
 293 date shall not be later than December 15.

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

298 'I, _____, agree to serve as a member of the board of equalization of the
 299 County of _____ and will decide any issue put before me without favor or
 300 affection to any party and without prejudice for or against any party. I will follow and
 301 apply the laws of this state. I also agree not to discuss any case or any issue with any
 302 person other than members of the board of equalization except at any appeal hearing.
 303 I shall faithfully and impartially discharge my duties in accordance with the
 304 Constitution and laws of this state, to the best of my skill and knowledge. So help me
 305 God.

306 _____
 307 Signature of member or alternate member'

308 In addition to the oath of office prescribed in this paragraph, the presiding or chief judge
 309 of the superior court or the appeal administrator shall charge each member and alternate
 310 member of the county board of equalization with the law and duties relating to such
 311 office.

312 (6) A person may serve as a board of equalization member or alternate for no more than
 313 three consecutive terms.

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

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

317 (2) If, in the course of determining an appeal, the county board of equalization finds
 318 reason to believe that the property involved in an appeal or the class of property in which

319 is included the property involved in an appeal is not uniformly assessed with other
320 property included in the digest, the board shall request the respective parties to the appeal
321 to present relevant information with respect to that question. If the board determines that
322 uniformity is not present, the board may order the county board of tax assessors to take
323 such action as is necessary to obtain uniformity, except that, when a question of
324 county-wide uniformity is considered by the board, the board may recommend a partial
325 or total county-wide revaluation only upon a determination by a majority of all the
326 members of the board that the clear and convincing weight of the evidence requires such
327 action. The board of equalization may act pursuant to this paragraph whether or not the
328 appellant has raised the issue of uniformity.

329 (3) The board shall establish procedures which comply strictly with the regulations
330 promulgated by the commissioner pursuant to subparagraph (e)(1)(D) of this Code
331 section for the conducting of appeals before the board. The procedures shall be entered
332 into the minutes of the board, and a copy of the procedures shall be made available to any
333 individual upon request.

334 (4)(A) The appeal administrator shall have oversight over and supervision of all boards
335 of equalization of the county and hearing officers. This oversight and supervision shall
336 include, but not be limited to, requiring appointment of members of county boards of
337 equalization by the grand jury; giving the notice of the appointment of members and
338 alternates of the county board of equalization by the county grand jury as required by
339 Code Section 15-12-81; collecting the names of possible appointees; collecting
340 information from possible appointees as to their qualifications; presenting the names
341 of the possible appointees to the county grand jury; processing the appointments as
342 required by paragraph (4) of subsection (c) of this Code section, including
343 administering the oath of office to the newly appointed members and alternates of the
344 county board of equalization as required by paragraph (5) of such subsection;
345 instructing the newly appointed members and alternates as to the training they must
346 receive and the operations of the county board of equalization; presenting to the grand
347 jury of the county the names of possible appointees to fill vacancies as provided in
348 paragraph (3) of such subsection; maintaining a roster of board members and alternates,
349 maintaining a record showing that the board members and alternates completed
350 training, keeping attendance records of board members and alternates for the purpose
351 of payment for service, and maintaining the uniform application forms and keeping a
352 record of the appointment dates of board members and alternates and their terms in
353 office; and informing the county board of equalization that it must establish by
354 regulation procedures for conducting appeals before the board as required by paragraph
355 (3) of this subsection. Oversight and supervision shall also include the scheduling of

356 board hearings, assistance in scheduling hearings before hearing officers, and giving
 357 notice of the date, time, and place of hearings to the taxpayers and the county board of
 358 tax assessors and giving notice of the decisions of the county board of equalization or
 359 hearing officer to the taxpayer and county board of tax assessors as required by division
 360 (e)(6)(D)(i) of this Code section.

361 (B) The county governing authority shall provide any resources to the appeal
 362 administrator that are required to be provided by paragraph (7) of subsection (e) of this
 363 Code section.

364 (C) The county governing authority shall provide to the appeal administrator facilities
 365 and secretarial and clerical help for appeals pursuant to subsection (e.1) of this Code
 366 section.

367 (C.1) The operations of the appeal administrator under this Code section shall, for
 368 budgeting purposes, constitute a distinct budget unit within the county budget that is
 369 separate from the operations of the clerk of the superior court. The appeal administrator
 370 budget unit shall contain a separate line item for the compensation of the appeal
 371 administrator for the performance of duties required under this Code section as well as
 372 separate line items for resources, facilities, and personnel as specified under
 373 subparagraphs (B) and (C) of this paragraph.

374 (D) The appeal administrator shall maintain any county records of all notices to the
 375 taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail,
 376 and from the hearings before the board of equalization and before hearing officers for
 377 12 months after the deadline to file any appeal to the superior court expires. If an
 378 appeal is not filed to the superior court, the appeal administrator is authorized to
 379 properly destroy any records from the hearings before the county board of equalization
 380 or hearing officers but shall maintain records of all notices to the taxpayer and the
 381 taxpayer's attorney and certified receipts of returned or unclaimed mail for 12 months.
 382 If an appeal to the superior court is filed, the appeal administrator shall file such appeal
 383 and records in the civil action that is considered open by the clerk of superior court for
 384 such appeal, and such records shall become part of the record on appeal in accordance
 385 with paragraph (2) of subsection (g) of this Code section.

386 (e) **Appeal.**

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

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

- 392 (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code
 393 section;
- 394 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 395 of nonhomestead real property with a fair market value in excess of ~~\$750,000.00~~
 396 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under
 397 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
 398 the same taxpayer, pursuant to subsection (e.1) of this Code section; or
- 399 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 400 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 401 this Code section with an aggregate fair market value in excess of ~~\$750,000.00~~
 402 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under
 403 Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.
- 404 (A.1) The commissioner shall establish by rule and regulation a uniform appeal form
 405 that the taxpayer may use. Such uniform appeal form shall require the initial assertion
 406 of a valuation of the property by the taxpayer.
- 407 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any
 408 taxpayer having property that is located within a municipality, the boundaries of which
 409 municipality extend into more than one county, may also appeal from an assessment on
 410 such property by the county board of tax assessors to the county board of equalization,
 411 to a hearing officer, or to arbitration as to matters of uniformity of assessment of such
 412 property with other properties located within such municipality, and any uniformity
 413 adjustments to the assessment that may result from such appeal shall only apply for
 414 municipal ad valorem tax purposes.
- 415 (B.1) The taxpayer or his or her agent or representative may submit in support of his
 416 or her appeal an appraisal given, signed, and certified as such by a real property
 417 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
 418 Estate Appraisers Board which was performed not later than nine months prior to the
 419 date of assessment. The board of tax assessors shall consider the appraisal upon
 420 request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax
 421 assessors shall notify the taxpayer or his or her agent or representative of acceptance
 422 of the appraisal or shall notify the taxpayer or his or her agent or representative of the
 423 reasons for rejection.
- 424 (B.2) The taxpayer or his or her agent or representative may submit in support of his
 425 or her appeal the most current report of the sales ratio study for the county conducted
 426 pursuant to Code Section 48-5-274. The board of tax assessors shall consider such
 427 sales ratio study upon request of the taxpayer or his or her agent or representative.

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

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

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

442 (C) Appeals to the county board of equalization shall be conducted in the manner
 443 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
 444 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
 445 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
 446 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
 447 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
 448 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
 449 exercise a one-time option of changing the date and time of the taxpayer's scheduled
 450 hearing to a day and time acceptable to the taxpayer and the county board of tax
 451 assessors. The appeal administrator shall grant additional extensions to the taxpayer
 452 or the county board of tax assessors for good cause shown, or by agreement of the
 453 parties.

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

460 (2)(A) ~~Appeal to board of equalization.~~ An appeal shall be effected by e-mailing,
 461 if the county board of tax assessors has adopted a written policy consenting to
 462 electronic service, by mailing to, or by filing with the county board of tax assessors a
 463 notice of appeal within 45 days from the date of mailing the notice pursuant to Code
 464 Section 48-5-306. A written objection to an assessment of real property received by a

465 county board of tax assessors stating the location of the real property and the
466 identification number, if any, contained in the tax notice shall be deemed a notice of
467 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. A
468 written objection to an assessment of personal property received by a county board of
469 tax assessors giving the account number, if any, contained in the tax notice and stating
470 that the objection is to an assessment of personal property shall be deemed a notice of
471 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. The
472 county board of tax assessors shall review the valuation or denial in question, and, if
473 any changes or corrections are made in the valuation or decision in question, the board
474 shall send a notice of the changes or corrections to the taxpayer pursuant to Code
475 Section 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the
476 county board of equalization as provided in subparagraph (C) of this paragraph if the
477 taxpayer is dissatisfied with the changes or corrections made by the county board of tax
478 assessors.

479 (B) If no changes or corrections are made in the valuation or decision, the county board
480 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
481 agent or representative of the taxpayer ~~who~~ to whom the taxpayer has requested that
482 such notice be sent, and to the county board of equalization which notice shall also
483 constitute the taxpayer's appeal to the county board of equalization without the
484 necessity of the taxpayer's filing any additional notice of appeal to the county board of
485 tax assessors or to the county board of equalization. The county board of tax assessors
486 shall also send or deliver all necessary ~~papers~~ documentation to the county board of
487 equalization, in paper or electronic format as agreed upon by the county board of tax
488 assessors and the county board of equalization. If, however, the taxpayer and the
489 county board of tax assessors execute a signed agreement as to valuation, the appeal
490 shall terminate as of the date of such signed agreement.

491 (C) If changes or corrections are made by the county board of tax assessors, the board
492 shall notify the taxpayer in writing of such changes. The commissioner shall develop
493 and make available to county boards of tax assessors a suitable form which shall be
494 used in such notification to the taxpayer. The notice shall be sent by regular mail
495 properly addressed to the address or addresses the taxpayer provided to the county
496 board of tax assessors and to any authorized agent or representative of the taxpayer ~~who~~
497 to whom the taxpayer has requested that such notice be sent. If the taxpayer is
498 dissatisfied with such changes or corrections, the taxpayer shall, within 30 days of the
499 date of mailing of the change notice, notify the county board of tax assessors to
500 continue the taxpayer's appeal to the county board of equalization by e-mailing, if the
501 county board of tax assessors has adopted a written policy consenting to electronic

502 service, or by mailing to or filing with the county board of tax assessors a written notice
503 of continuance. The county board of tax assessors shall send or deliver the notice of
504 appeal and all necessary papers documentation to the county board of equalization, in
505 paper or electronic format as agreed upon by the county board of tax assessors and the
506 county board of equalization.

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

511 (3)(A) In each year, the county board of tax assessors shall review the appeal and
512 notify the taxpayer of any corrections or changes within 180 days after receipt of the
513 taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the
514 taxpayer within such 180 day period, the property valuation asserted by the taxpayer
515 on the property tax return or the taxpayer's notice of appeal shall become the assessed
516 fair market value for the taxpayer's property for the tax year under appeal. If no such
517 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
518 county board of equalization.

519 (B) In any county in which the number of appeals exceeds a number equal to or greater
520 than 3 percent of the total number of parcels in the county or the sum of the current
521 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
522 gross tax digest of the county, the county board of tax assessors shall be granted an
523 additional 180 day period to make its determination and notify the taxpayer. The
524 county board of tax assessors shall notify each affected taxpayer of the additional 180
525 day review period provided in this subparagraph by mail or electronic communication,
526 including posting notice on the website of the county board of tax assessors if such a
527 website is available. Such additional period shall commence immediately following the
528 last day of the 180 days provided for under subparagraph (A) of this paragraph. If the
529 county board of tax assessors fails to review the appeal and notify the taxpayer of any
530 corrections or changes not later than the last day of such additional 180 day period, the
531 most recent property tax valuation asserted by the taxpayer on the property tax return
532 or on appeal shall prevail and shall be deemed the value established on such appeal
533 unless a time extension is granted under subparagraph (C) of this paragraph. If no such
534 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
535 county board of equalization.

536 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
537 proven to the commissioner prior to the expiration of the additional 180 day period
538 provided for under subparagraph (B) of this paragraph, the commissioner shall be

539 authorized to provide for a time extension beyond the end of such additional 180 day
 540 period. The duration of any such time extension shall be specified in writing by the
 541 commissioner and shall also be posted on the website of the county board of tax
 542 assessors if such a website is available. If the county board of tax assessors fails to
 543 make its review and notify the taxpayer and the taxpayer's attorney not later than the
 544 last day of such time extension, the most recent property tax valuation asserted by the
 545 taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail
 546 and shall be deemed the value established on such appeal. If no such assertion of value
 547 was submitted by the taxpayer, the appeal shall be forwarded to the county board of
 548 equalization. In addition, the commissioner shall be authorized to require additional
 549 training or require such other remediation as the commissioner may deem appropriate
 550 for failure to meet the deadline imposed by the commissioner under this subparagraph.

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

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

558 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 559 equalization shall set a date for a hearing on the questions presented and shall so notify
 560 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 561 by first-class mail to the taxpayer and to any authorized agent or representative of the
 562 taxpayer ~~who~~ to whom the taxpayer has requested that such notice be sent. Such notice
 563 shall be transmitted by e-mail to the county board of tax assessors if such board has
 564 adopted a written policy consenting to electronic service, and, if it has not, then such
 565 notice shall be sent to such board by first-class mail or intergovernmental mail. Such
 566 written notice shall advise each party that he or she may request a list of witnesses,
 567 documents, or other written evidence to be presented at the hearing by the other party;
 568 ~~which.~~ Such request must be made not less than ten days prior to the hearing date, and
 569 such information shall be provided to the requesting party not less than seven days prior
 570 to the time of the hearing. Any failure to comply with this requirement shall be grounds
 571 for an automatic continuance or for exclusion of such witness, documents, or other
 572 written evidence. A taxpayer may appear before the board of equalization concerning
 573 any appeal in person, by his or her authorized agent or representative, or both. The
 574 taxpayer shall specify in writing to the board of equalization the name of any such agent

575 or representative prior to any appearance by the agent or representative before the
576 board.

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

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

588 (D)(i) The board of equalization shall announce its decision on each appeal at the
589 conclusion of the hearing held in accordance with subparagraph (B) of this paragraph
590 before proceeding with another hearing. The decision of the county board of
591 equalization shall be in writing, shall be signed by each member of the board, shall
592 specifically decide each question presented by the appeal, shall specify the reason or
593 reasons for each such decision as to the specific issues of taxability, uniformity of
594 assessment, value, or denial of homestead exemptions depending upon the specific
595 issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall
596 state that with respect to the appeal no member of the board is disqualified from
597 acting by virtue of subsection (j) of this Code section, and shall certify the date on
598 which notice of the decision is given to the parties. Notice of the decision shall be
599 delivered by hand to each party, with written receipt, or given to each party by
600 sending a copy of the decision by registered or certified mail or statutory overnight
601 delivery to the appellant and by filing the original copy of the decision with the
602 county board of tax assessors. Each of the three members of the county board of
603 equalization must be present and must participate in the deliberations on any appeal.
604 A majority vote shall be required in any matter. All three members of the board shall
605 sign the decision indicating their vote.

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

612 (iii)(I) If the county's tax bills are issued before an appeal has been finally
613 determined, the county board of tax assessors shall specify to the county tax
614 commissioner the lesser of the valuation in the last year for which taxes were finally
615 determined to be due on the property or 85 percent of the current year's value,
616 unless the property in issue is homestead property and has been issued a building
617 permit and structural improvements have occurred, or structural improvements have
618 been made without a building permit, in which case, it shall specify 85 percent of
619 the current year's valuation as set by the county board of tax assessors. Depending
620 on the circumstances of the property, this amount shall be the basis for a temporary
621 tax bill to be issued; provided, however, that a nonhomestead owner of a single
622 property valued at \$2 million or more may elect to pay the temporary tax bill which
623 specifies 85 percent of the current year's valuation; or, such owner may elect to pay
624 the amount of the difference between the 85 percent tax bill based on the current
625 year's valuation and the tax bill based on the valuation from the last year for which
626 taxes were finally determined to be due on the property in conjunction with the
627 amount of the tax bill based on valuation from the last year for which taxes were
628 finally determined to be due on the property, to the tax commissioner's office. Only
629 the amount which represents the difference between the tax bill based on the current
630 year's valuation and the tax bill based on the valuation from the last year for which
631 taxes were finally determined to be due will be held in an escrow account by the tax
632 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
633 released by the tax commissioner's office to the prevailing party. The taxpayer may
634 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
635 valuation if no substantial property improvement has occurred. The county tax
636 commissioner shall have the authority to adjust such tax bill to reflect the 100
637 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
638 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
639 the appeal process. Such notice shall also indicate that upon resolution of the
640 appeal, there may be additional taxes due or a refund issued.

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

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

649 (7) The appeal administrator shall furnish the county board of equalization necessary
 650 facilities and administrative help. The appeal administrator shall see that the records and
 651 information of the county board of tax assessors are transmitted to the county board of
 652 equalization. The county board of equalization shall consider in the performance of its
 653 duties the information furnished by the county board of tax assessors and the taxpayer.

654 (8) If at any time during the appeal process to the county board of equalization ~~and after~~
 655 ~~certification by the county board of tax assessors to the county board of equalization~~, the
 656 county board of tax assessors and the taxpayer mutually agree in writing on the fair
 657 market value, then the county board of tax assessors, or the county board of equalization,
 658 as the case may be, shall enter the agreed amount in all appropriate records as the fair
 659 market value of the property under appeal, and the appeal shall be concluded. The
 660 provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon
 661 valuation unless otherwise waived by both parties. The provisions of subsection (c) of
 662 Code Section 48-5-299 shall not apply to a taxpayer's acceptance of a change in value
 663 made by the board of tax assessors pursuant to subparagraph (e)(2)(A) or (e)(2)(C) of this
 664 Code section.

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

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

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

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

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

692 (2) Individuals desiring to serve as hearing officers and who are either state certified
 693 general real property appraisers or state certified residential real property appraisers as
 694 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 695 Board for real property appeals or are designated appraisers by a nationally recognized
 696 appraiser's organization for wireless property appeals shall complete and submit an
 697 application, a list of counties the hearing officer is willing to serve, disqualification
 698 questionnaire, and resume and be approved by the Georgia Real Estate Commission and
 699 the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall
 700 annually publish a list of qualified and approved hearing officers for Georgia.

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

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

711 (5) The county board of tax assessors may for no more than 90 days review the
 712 taxpayer's written appeal, and if changes or corrections are made by the county board of
 713 tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30
 714 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify
 715 the county board of tax assessors in writing that the changes or corrections made by the
 716 county board of tax assessors are not acceptable, in which case, the county board of tax
 717 assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send
 718 or deliver all necessary ~~papers~~ documentation to the appeal administrator, in paper or
 719 electronic format as agreed upon by the county board of tax assessors and appeal
 720 administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the
 721 board of equalization if so elected by the taxpayer and such election is included in the
 722 taxpayer's notification that the changes are not acceptable. If, after review, the county

723 board of tax assessors determines that no changes or corrections are warranted, the county
 724 board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect
 725 to forward the appeal to the board of equalization by notifying the county board of tax
 726 assessors within 30 days of the mailing of the county board of tax assessor's notice of no
 727 changes or corrections. Upon the expiration of 30 days following the mailing of the
 728 county board of tax assessors' notice of no changes or corrections, the county board of
 729 tax assessors shall certify the notice of appeal and send or deliver all necessary ~~papers~~
 730 documentation to the appeal administrator, in paper or electronic format as agreed upon
 731 by the county board of tax assessors and appeal administrator, for the appeal to the
 732 hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the
 733 taxpayer.

734 (6)(A) The appeal administrator shall randomly select from such list a hearing officer
 735 who shall have experience or expertise in hearing or appraising the type of property that
 736 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
 737 tax assessors mutually agree upon a hearing officer from such list. The appeal
 738 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with
 739 subsection (o) of this Code section of the name of the hearing officer and transmit a
 740 copy of the hearing officer's disqualification questionnaire and resume provided for
 741 under paragraph (2) of this subsection. The hearing officer, in conjunction with all
 742 parties to the appeal, shall set a time and place to hear evidence and testimony from
 743 both parties. The hearing shall take place in the county where the property is located,
 744 or such other place as mutually agreed to by the parties and the hearing officer. The
 745 hearing officer shall provide electronic or written notice to the parties personally or by
 746 registered or certified mail or statutory overnight delivery not less than ten days before
 747 the hearing. Such written notice shall advise each party that he or she may request a list
 748 of witnesses, documents, or other written evidence to be presented at the hearing by a
 749 the other party. Such request must be made not less than ten days prior to the hearing
 750 date, and such information shall ~~must~~ be provided to the ~~other~~ requesting party not less
 751 than seven days prior to the time of the hearing. ~~Any and that any~~ failure to comply
 752 with this requirement shall be grounds for an automatic continuance or for exclusion
 753 of such witnesses, documents, or other written evidence.

754 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
 755 officer who is willing to serve, the appeal administrator shall transfer the certification
 756 of the appeal to the county or regional board of equalization and notify the taxpayer and
 757 the taxpayer's attorney in compliance with subsection (o) of this Code section and the
 758 county board of tax assessors of the transmittal of such appeal.

759 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and
 760 authority of a county or regional board of equalization, and determine the fair market
 761 value of the real property or wireless property based upon the testimony and evidence
 762 presented during the hearing. Any issues other than fair market value and uniformity
 763 raised in the appeal shall be preserved for appeal to the superior court. The board of tax
 764 assessors shall have the burden of proving its opinion of value and the validity of its
 765 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,
 766 the hearing officer shall notify both parties of the decision verbally and shall either send
 767 both parties the decision in writing or deliver the decision by hand to each party, with
 768 written receipt.

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

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

776 (9.1) The provisions contained in this subsection may be waived at any time by written
 777 consent of the taxpayer and the county board of tax assessors.

778 (10) Each hearing officer shall be compensated by the county for time expended in
 779 ~~considering hearing~~ appeals. The compensation shall be paid at a rate of not less than
 780 ~~\$75.00~~ \$100.00 per hour for the first hour and not less than \$25.00 per hour for each hour
 781 thereafter as determined by the county governing authority or as may be agreed upon by
 782 the parties with the consent of the county governing authority. Compensation pursuant
 783 to this paragraph shall be paid from the county treasury or, if the parties agree to pay
 784 compensation exceeding the minimum compensation set by this Code section, by a
 785 combination of the parties as agreed on by the parties. The hearing officer shall receive
 786 such compensation upon certification by the hearing officer of the hours expended in
 787 hearing of appeals. The attendance at any training required by the commissioner shall
 788 be part of the qualifications of the hearing officer, and any nominal cost of such training
 789 shall be paid by the hearing officer.

790 (11) The commissioner shall promulgate rules and regulations for the proper
 791 administration of this subsection, including, but not limited to, qualifications; training,
 792 including an eight-hour course on Georgia property law, Georgia evidence law,
 793 preponderance of evidence, burden of proof, credibility of the witnesses, and weight of
 794 evidence; disqualification questionnaire; selection; removal; an annual continuing
 795 education requirement of at least four hours of instruction in recent legislation, current

796 case law, and updates on appraisal and equalization procedures, as prepared and required
 797 by the commissioner; and any other matters necessary to the proper administration of this
 798 subsection. The failure of any hearing officer to fulfill the requirements of this paragraph
 799 shall render such officer ineligible to serve. Such rules and regulations shall also include
 800 a uniform appeal form which shall require the initial assertion of a valuation of the
 801 property by the taxpayer. Any such assertion of value shall be subject to later revision
 802 by the taxpayer based upon written evidence. The commissioner shall seek input from
 803 all interested parties prior to such promulgation.

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

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

809 **(f) Nonbinding arbitration.**

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

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

816 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
 817 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
 818 county board of tax assessors has adopted a written policy consenting to electronic
 819 service, or by filing a written notice of arbitration appeal with the county board of tax
 820 assessors. The notice of arbitration appeal shall specifically state the grounds for
 821 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 822 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
 823 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
 824 acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45
 825 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide
 826 to the county board of tax assessors for consideration a copy of a certified appraisal.
 827 Failure of the taxpayer to provide such certified appraisal within such 45 days shall
 828 terminate the appeal unless the taxpayer within such 45 day period elects to have the
 829 appeal immediately forwarded to the board of equalization. Prior to appointment of the
 830 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the
 831 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to
 832 the county board of tax assessors for consideration. Within 45 days of receiving the

833 taxpayer's certified appraisal, the county board of tax assessors shall either accept the
 834 taxpayer's appraisal, in which case that value shall become final, or the county board
 835 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the
 836 date of such rejection a written notification by certified mail of such rejection to the
 837 taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this
 838 Code section, in which case the county board of tax assessors shall certify within 45
 839 days the appeal to the appeal administrator of the county in which the property is
 840 located along with any other ~~papers~~ documentation specified by the person seeking
 841 arbitration under this subsection, including, but not limited to, the staff information
 842 from the file used by the county board of tax assessors. In the event the taxpayer is not
 843 notified of a rejection of the taxpayer's appraisal within such ten-day period, the
 844 taxpayer's appraisal value shall become final. In the event that the county board of tax
 845 assessors neither accepts nor rejects the value set out in the certified appraisal within
 846 45 days after the receipt of the certified appraisal, then the certified appraisal shall
 847 become the final value. All documentation and information shall be certified by the
 848 county board of tax assessors to the appeal administrator in paper or electronic format
 849 as agreed upon by the county board of tax assessors and appeal administrator. All
 850 ~~papers~~ documentation and information certified to the appeal administrator shall
 851 become a part of the record on arbitration. At the time of certification of the appeal, the
 852 county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of
 853 record in compliance with subsection (o) of this Code section, if any, or employee with
 854 a copy of the certification along with any other ~~papers~~ documentation specified by the
 855 person seeking arbitration along with the civil action file number assigned to the appeal,
 856 if any. Within 15 days of filing the certification to the appeal administrator, the
 857 presiding or chief judge of the superior court of the circuit in which the property is
 858 located shall issue an order authorizing the arbitration.

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

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

864 (i) The county board of tax assessors shall, at the time the appeal is certified to the
 865 appeal administrator under subparagraph (A) of this paragraph, provide to the
 866 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
 867 within 60 days after the date of sending the rejection of the taxpayer's certified
 868 appraisal. Following the notification of the taxpayer of the date and time of the
 869 meeting, the taxpayer shall be authorized to exercise a one-time option of changing

870 the date and time of the meeting to a date and time acceptable to the taxpayer and the
871 county board of tax assessors. If the parties agree, the matter shall be submitted to a
872 single arbitrator chosen by the parties. If the parties cannot agree on the single
873 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior
874 court of the circuit in which the property is located within 30 days after the filing of
875 a petition by either party;

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

881 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
882 place to hear evidence and testimony from both parties. The arbitrator shall provide
883 written notice to the parties personally or by registered or certified mail or statutory
884 overnight delivery not less than ~~ten~~ 21 days before the hearing. Such written notice
885 shall advise each party that he or she may request a list of witnesses, documents, or
886 other written evidence to be presented at the hearing by a the other party. Such
887 request must be made not less than ten days prior to the hearing date, and such
888 information shall ~~must~~ be provided to the ~~other requesting~~ party not less than seven
889 days prior to the time of the hearing. ~~Any and that any failure to comply with this~~
890 ~~requirement, unless waived by mutual written agreement of such parties,~~ shall be
891 grounds for a an automatic continuance or for exclusion of such witnesses,
892 documents, or other written evidence. The arbitrator, in consultation with the parties,
893 may adjourn or postpone the hearing. Following notification of the taxpayer of the
894 date and time of the hearing, the taxpayer shall be authorized to exercise a one-time
895 option of changing the date and time of the hearing to a date and time acceptable to
896 the taxpayer and the county board of tax assessors. The presiding or chief judge of
897 the superior court of the circuit in which the property is located may direct the
898 arbitrator to proceed promptly with the hearing and the determination of the appeal
899 upon application of any party. The hearing shall occur in the county in which the
900 property is located or such other place as may be agreed upon in writing by the
901 parties;

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

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

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

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

913 (viii) In order to determine the fair market value, the arbitrator may consider the final
 914 value for the property submitted by the county board of tax assessors at the hearing
 915 and the final value submitted by the taxpayer at the hearing. The taxpayer shall be
 916 responsible for the cost of any appraisal by the taxpayer's appraiser;

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

923 (x) If the taxpayer's value is closest to the fair market value determined by the
 924 arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If
 925 the value of the board of tax assessors is closest to the fair market value determined
 926 by the arbitrator, the taxpayer shall be responsible for the fees and costs of such
 927 arbitrator; and

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

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

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

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

936 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
 937 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court
 938 of the county in which the property lies. By mutual written agreement, the taxpayer and
 939 the county board of tax assessors may waive an appeal to the county board of
 940 equalization and initiate an appeal under this subsection. A county board of tax assessors
 941 shall not appeal a decision of the county board of equalization, arbitrator, or hearing
 942 officer, as applicable, changing an assessment by 20 percent or less unless the board of

943 tax assessors gives the county governing authority a written notice of its intention to
 944 appeal, and, within ten days of receipt of the notice, the county governing authority by
 945 majority vote does not prohibit the appeal. In the case of a joint city-county board of tax
 946 assessors, such notice shall be given to the city and county governing authorities, either
 947 of which may prohibit the appeal by majority vote within the allowed period of time.

948 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 949 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 950 consenting to electronic service, or by mailing to or filing with the county board of tax
 951 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 952 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 953 shall contain the name and the last known address of the taxpayer. The notice of appeal
 954 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 955 30 days from the date on which the decision of the county board of equalization, hearing
 956 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
 957 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt
 958 of a taxpayer's notice of appeal and before certification of the appeal to the superior court,
 959 the county board of tax assessors shall send to the taxpayer notice that a settlement
 960 conference, in which the county board of tax assessors and the taxpayer shall confer in
 961 good faith, will be held at a specified date and time which shall be no later than 30 days
 962 from the notice of the settlement conference, and notice of the amount of the filing fee,
 963 if any, required by the clerk of the superior court. The taxpayer may exercise a one-time
 964 option to reschedule the settlement conference to a different date and time acceptable to
 965 the taxpayer, ~~but in no event later than 30 days from the date of the notice~~ during normal
 966 business hours. After a settlement conference has convened, the parties may agree to
 967 continue the settlement conference to a later date. If at the end of the 45 day review
 968 period the county board of tax assessors elects not to hold a settlement conference, then
 969 the appeal shall terminate and the taxpayer's stated value shall be entered in the records
 970 of the board of tax assessors as the fair market value for the year under appeal and the
 971 provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the
 972 taxpayer chooses not to participate in the settlement conference, he or she may not seek
 973 and shall not be awarded fees and costs at such time when the appeal is settled in superior
 974 court. If at the conclusion of the settlement conference the parties reach an agreement,
 975 the settlement value shall be entered in the records of the county board of tax assessors
 976 as the fair market value for the tax year under appeal and the provisions of subsection (c)
 977 of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement
 978 conference the parties cannot ~~agree on a fair market value~~ reach an agreement, then
 979 written notice shall be provided to the taxpayer that the filing fees must be paid by the

980 taxpayer to the clerk of the superior court within ~~ten~~ 20 days of the date of the
981 conference, with a copy of the check delivered to the county board of tax assessors.
982 Notwithstanding any other provision of law to the contrary, the amount of the filing fee
983 for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall
984 not be subject to any other fees or additional costs otherwise required under any provision
985 of Title 15 or under any other provision of law. Immediately following payment of such
986 \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit
987 the proceeds thereof to the governing authority of the county which shall deposit the
988 proceeds into the general fund of the county. Within 30 days of receipt of proof of
989 payment to the clerk of the superior court, the county board of tax assessors shall certify
990 to the clerk of the superior court the notice of appeal and any other papers documentation
991 specified by the person appealing including, but not limited to, the staff information from
992 the file used by the county board of tax assessors, the county board of equalization, the
993 hearing officer, or the arbitrator. All papers documentation and information certified to
994 the clerk shall become a part of the record on appeal to the superior court. At the time
995 of certification of the appeal, the county board of tax assessors shall serve the taxpayer
996 and his or her attorney of record, if any, with a copy of the notice of appeal and with the
997 civil action file number assigned to the appeal. Such service shall be effected in
998 accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other
999 pleadings may be filed by the county board of tax assessors in the appeal until such
1000 service has been made.

1001 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
1002 the burden of proving its opinions of value and the validity of its proposed assessment by
1003 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
1004 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
1005 value asserted by the board of tax assessors is unreasonable and authorize the
1006 determination of the final value of the property.

1007 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
1008 calendar, at the taxpayer's election, following the filing of the appeal unless continued
1009 by the court. If only questions of law are presented in the appeal, the appeal shall be
1010 heard as soon as practicable before the court sitting without a jury. Each hearing before
1011 the court sitting without a jury at the taxpayer's election shall be held within 30 days
1012 following the date on which the appeal is filed with the clerk of the superior court.

1013 (B)(i) The county board of tax assessors shall use the valuation of the county board
1014 of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the
1015 tax digest for the county.

1016 (ii)(I) If the final determination of value on appeal is less than the valuation thus
 1017 used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to
 1018 reflect the final value for the year in question.

1019 (II) If the final determination of value on appeal causes a reduction in taxes and
 1020 creates a refund that is owed to the taxpayer, it shall be paid by the tax
 1021 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
 1022 as provided in subsection (m) of this Code section.

1023 (III) If the final determination of value on appeal is 85 percent or less of the
 1024 valuation set by the county board of equalization, hearing officer, or arbitrator as to
 1025 any real property, the taxpayer, in addition to the interest provided for in subsection
 1026 (m) of this Code section, shall recover costs of litigation and reasonable attorney's
 1027 fees incurred in the action. Any appeal of an award of attorney's fees by the county
 1028 shall be specifically approved by the governing authority of the county.

1029 (iii) If the final determination of value on appeal is greater than the valuation set by
 1030 the county board of equalization, hearing officer, or arbitrator, as applicable, causes
 1031 an increase in taxes, and creates an additional billing, it shall be paid to the tax
 1032 commissioner as any other tax due along with interest, as provided in subsection (m)
 1033 of this Code section.

1034 (g.1) **Waiver of valuation.**

1035 The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation,
 1036 unless otherwise waived in writing by both parties, as to:

1037 (1) The valuation established or announced by any county board of equalization,
 1038 arbitrator, hearing officer, or superior court; and

1039 (2) Any written agreement or settlement of valuation reached by the county board of tax
 1040 assessors and the taxpayer as permitted by this Code section.

1041 (h) **Recording of interviews or hearings.**

1042 (1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 1043 taxpayer shall be entitled to:

1044 (A) Have an interview with an officer or employee who is authorized to discuss tax
 1045 assessments of the board of tax assessors relating to the valuation of the taxpayer's
 1046 property subject to such assessment, appeal, arbitration, or related proceeding, and the
 1047 taxpayer may record the interview at the taxpayer's expense and with equipment
 1048 provided by the taxpayer, and no such officer or employee of the board of tax assessors
 1049 may refuse to participate in an interview relating to such valuation for reason of the
 1050 taxpayer's choice to record such interview; and

1051 (B) Record, at the taxpayer's expense and with equipment provided by the taxpayer,
 1052 all proceedings before the board of equalization or any hearing officer.

1053 (2) The interview referenced in subparagraph (A) of paragraph (1) of this subsection
 1054 shall be granted to the taxpayer within 30 calendar days from the postmark date of the
 1055 taxpayer's written request for the interview, and the interview shall be conducted in the
 1056 office of the board of assessors. The time and date for the interview, within such 30
 1057 calendar day period, shall be mutually agreed upon between the taxpayer and the taxing
 1058 authority. The taxing authority may extend the time period for the interview an
 1059 additional 30 days upon written notification to the taxpayer.

1060 (3) The superior courts of this state shall have jurisdiction to enforce the provisions of
 1061 this subsection directly and without the issue being first brought to any administrative
 1062 procedure or hearing. The taxpayer shall be awarded damages in the amount of \$100.00
 1063 per occurrence where the taxpayer requested the interview, in compliance with this
 1064 subsection, and the board of assessors failed to timely comply; and the taxpayer shall be
 1065 entitled to recover reasonable attorney's fees and expenses of litigation incurred in any
 1066 action brought to compel such interview.

1067 (i) **Alternate members of boards of equalization.**

1068 (1) Alternate members of the county board of equalization in the order in which selected
 1069 shall serve:

1070 (A) As members of the county board of equalization in the event there is a permanent
 1071 vacancy on the board created by the death, ineligibility, removal from the county, or
 1072 incapacitating illness of a member or by any other circumstances. An alternate member
 1073 who fills a permanent vacancy shall be considered a member of the board for the
 1074 remainder of the unexpired term; or

1075 (B) In any appeal for which an alternate member is selected for service by the appeal
 1076 administrator.

1077 (2) A hearing panel shall consist of no more than three members at any time, one of
 1078 whom shall serve as the presiding member for the purpose of the hearing.

1079 (j) **Disqualification.**

1080 (1) No member of the county board of equalization and no hearing officer shall serve
 1081 with respect to any appeal concerning which he or she would be subject to a challenge
 1082 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1083 same subject matter.

1084 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1085 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1086 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1087 relating to the disqualification of members of the county board of equalization or hearing
 1088 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1089 negative response. The members of the county board of equalization or hearing officer

1090 shall, in writing under oath within two days of their receipt of the appeal, answer the
 1091 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1092 this Code section. Answers of the county board of equalization or hearing officers shall
 1093 be part of the decision of the board or hearing officer and shall be served on each party
 1094 by first-class mail. Determination of disqualification shall be made by the judge of the
 1095 superior court upon the request of any party when the request is made within two days
 1096 of the response of the board or hearing officer to the questions. The time prescribed
 1097 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1098 determination by the judge of the superior court.

1099 **(k) Compensation of board of equalization members.**

1100 (1) Each member of the county board of equalization shall be compensated by the county
 1101 per diem for time expended in considering appeals. The compensation shall be paid at
 1102 a rate of not less than \$25.00 per day and shall be determined by the county governing
 1103 authority. The attendance at required approved appraisal courses shall be part of the
 1104 official duties of a member of the board, and he or she shall be paid for each day in
 1105 attendance at such courses and shall be allowed reasonable expenses necessarily incurred
 1106 in connection with such courses. Compensation pursuant to this paragraph shall be paid
 1107 from the county treasury upon certification by the member of the days expended in
 1108 consideration of appeals or attending approved appraisal courses.

1109 (2) Each member of the county board of equalization who participates in online training
 1110 provided by the department shall be compensated by the county at the rate of \$25.00 per
 1111 day for each eight hours of completed training. A member shall certify under oath and
 1112 file an affidavit with the appeal administrator stating the number of hours required to
 1113 complete such training and the number of hours which were actually completed. The
 1114 appeal administrator shall review the affidavit and, following approval thereof, shall
 1115 notify the county governing authority. The Council of Superior Court Clerks of Georgia
 1116 shall develop and make available an appropriate form for such purpose. Compensation
 1117 pursuant to this paragraph shall be paid from the county treasury following approval of
 1118 the appeal administrator of the affidavit filed under this paragraph.

1119 **(l) Military service.**

1120 In the event of the absence of an individual from such individual's residence because of
 1121 duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f)
 1122 of this Code section shall be tolled for a period of 90 days. During this period, any member
 1123 of the immediate family of the individual, or a friend of the individual, may notify the tax
 1124 receiver or the tax commissioner of the individual's absence due to military service and
 1125 submit written notice of representation for the limited purpose of the appeal. Upon receipt
 1126 of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

1127 (m) **Interest.**

1128 (1) For the purposes of this Code section, any final value that causes a reduction in taxes
 1129 and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner
 1130 to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of
 1131 the final determination of value. Such refund shall include interest at the same rate
 1132 specified in Code Section 48-2-35 which shall accrue from the due date of the taxable
 1133 year in question or the date paid, whichever is later, through the date on which the final
 1134 determination of value was made. In no event shall the total amount of such interest of
 1135 all taxing jurisdictions exceed \$150.00 for homestead property or \$5,000.00 for
 1136 nonhomestead property. Any refund paid after the sixtieth day shall accrue interest from
 1137 the sixty-first day until paid with interest at the same rate specified in Code Section
 1138 48-2-35. The interest accrued after the sixtieth day and forward shall not be subject to
 1139 the limits imposed by this subsection. The tax commissioner shall pay the tax refund and
 1140 any interest for the refund from current collections in the same proportion for each of the
 1141 levying authorities for whom the taxes were collected.

1142 (2) For the purposes of this Code section, any final value that causes an increase in taxes
 1143 and creates an additional billing shall be paid to the tax commissioner as any other tax
 1144 due. After the tax bill notice has been mailed out, the taxpayer shall be afforded 60 days
 1145 from the date of the postmark to make full payment of the adjusted bill. Once the 60 day
 1146 payment period has expired, the bill shall be considered past due and interest shall accrue
 1147 from the original billing due date as specified in Code Section 48-2-40 without limit until
 1148 the bill is paid in full. Once past due, all other fees, penalties, and late and collection
 1149 notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

1150 (n) **Service of notice.**

1151 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this
 1152 Code section shall be deemed filed as of the date of the United States Postal Service
 1153 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax
 1154 assessors has adopted a written policy consenting to electronic service, by transmitting a
 1155 copy to the board of tax assessors via e-mail in portable document format using all e-mail
 1156 addresses provided by the board of tax assessors. Service by mail, statutory overnight
 1157 delivery, or electronic transmittal is complete upon such service. Proof of service may be
 1158 made within 45 days of receipt of the annual notice of current assessment under Code
 1159 Section 48-5-306 to the taxpayer by certificate of the taxpayer, the taxpayer's attorney, or
 1160 the taxpayer's employee by written admission or by affidavit. Failure to make proof of
 1161 service shall not affect the validity of service.

1162 (o) **Notice to authorized representative.**

1163 When a taxpayer authorizes an agent, representative, or attorney in writing to act on the
1164 taxpayer's behalf, and a copy of such written authorization is provided to the county board
1165 of tax assessors, all notices required to be provided to the taxpayer under this Code section,
1166 including those regarding hearing times, dates, certifications, notice of changes or
1167 corrections, or other official actions, shall be provided to the taxpayer and the authorized
1168 agent, representative, or attorney. Upon agreement by the county board of tax assessors
1169 and the taxpayer's agent, representative, or attorney, notices required by this Code section
1170 to be sent to the taxpayer or the taxpayer's agent, representative, or attorney may be sent
1171 by e-mail. The failure to comply with this subsection with respect to a notice required
1172 under this Code section shall result in the tolling of any deadline imposed on the taxpayer
1173 under this Code section with respect to that notice."

1174 **SECTION 4.**

1175 All laws and parts of laws in conflict with this Act are repealed.