

House Bill 374 (COMMITTEE SUBSTITUTE)

By: Representative Knight of the 130th

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 provide for certain changes in proceedings before the
3 county board of equalization; to provide for procedures, conditions, and limitations; to
4 provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 SECTION 1.

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

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

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

- 18 (i) An appeal to the county board of equalization with appeal to the superior court;
- 19 (ii) To arbitration without an appeal to the superior court; or
- 20 (iii) For a parcel of nonhomestead property with a fair market value in excess of
21 ~~\$750,000.00~~ \$500,000.00 as shown on the taxpayer's annual notice of current
22 assessment under this Code section, or for one or more account numbers of wireless
23 property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an
24 aggregate fair market value in excess of ~~\$750,000.00~~ \$500,000.00 as shown on the
25 taxpayer's annual notice of current assessment under this Code section, to a hearing
26 officer with appeal to the superior court.

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

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

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

37 SECTION 2.

38 Said chapter is further amended by revising subsections (e), (e.1), (f), and (g) of Code
 39 Section 48-5-311, relating to creation and duties of county boards of equalization, as follows:

40 "(e) **Appeal.**

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

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

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

48 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 49 of nonhomestead real property with a fair market value in excess of ~~\$750,000.00~~
 50 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under
 51 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
 52 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

53 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
 54 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
 55 this Code section with an aggregate fair market value in excess of ~~\$750,000.00~~
 56 \$500,000.00 as shown on the taxpayer's annual notice of current assessment under
 57 Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.

58 (A.1) The commissioner shall establish by rule and regulation a uniform appeal form
 59 that the taxpayer may use. Such uniform appeal form shall require the initial assertion
 60 of a valuation of the property by the taxpayer.

61 (B) In addition to the grounds enumerated in subparagraph (A) of this paragraph, any
 62 taxpayer having property that is located within a municipality, the boundaries of which

63 municipality extend into more than one county, may also appeal from an assessment on
64 such property by the county board of tax assessors to the county board of equalization,
65 to a hearing officer, or to arbitration as to matters of uniformity of assessment of such
66 property with other properties located within such municipality, and any uniformity
67 adjustments to the assessment that may result from such appeal shall only apply for
68 municipal ad valorem tax purposes.

69 (B.1) The taxpayer or his or her agent or representative may submit in support of his
70 or her appeal an appraisal given, signed, and certified as such by a real property
71 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
72 Estate Appraisers Board which was performed not later than nine months prior to the
73 date of assessment. The board of tax assessors shall consider the appraisal upon
74 request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax
75 assessors shall notify the taxpayer or his or her agent or representative of acceptance
76 of the appraisal or shall notify the taxpayer or his or her agent or representative of the
77 reasons for rejection.

78 (B.2) The taxpayer or his or her agent or representative may submit in support of his
79 or her appeal the most current report of the sales ratio study for the county conducted
80 pursuant to Code Section 48-5-274. The board of tax assessors shall consider such
81 sales ratio study upon request of the taxpayer or his or her agent or representative.

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

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

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

96 (C) Appeals to the county board of equalization shall be conducted in the manner
97 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
98 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
99 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code

100 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
101 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
102 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
103 exercise a one-time option of changing the date and time of the taxpayer's scheduled
104 hearing to a day and time acceptable to the taxpayer and the county board of tax
105 assessors. The appeal administrator shall grant additional extensions to the taxpayer
106 or the county board of tax assessors for good cause shown, or by agreement of the
107 parties.

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

114 (2)(A) An appeal shall be effected by e-mailing, if the county board of tax assessors
115 has adopted a written policy consenting to electronic service, by mailing to, or by filing
116 with the county board of tax assessors a notice of appeal within 45 days from the date
117 of mailing the notice pursuant to Code Section 48-5-306. A written objection to an
118 assessment of real property received by a county board of tax assessors stating the
119 location of the real property and the identification number, if any, contained in the tax
120 notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in
121 paragraph (1) of this subsection. A written objection to an assessment of personal
122 property received by a county board of tax assessors giving the account number, if any,
123 contained in the tax notice and stating that the objection is to an assessment of personal
124 property shall be deemed a notice of appeal by the taxpayer under the grounds listed in
125 paragraph (1) of this subsection. The county board of tax assessors shall review the
126 valuation or denial in question, and, if any changes or corrections are made in the
127 valuation or decision in question, the board shall send a notice of the changes or
128 corrections to the taxpayer pursuant to Code Section 48-5-306. Such notice shall also
129 explain the taxpayer's right to appeal to the county board of equalization as provided
130 in subparagraph (C) of this paragraph if the taxpayer is dissatisfied with the changes or
131 corrections made by the county board of tax assessors.

132 (B) If no changes or corrections are made in the valuation or decision, the county board
133 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
134 agent or representative of the taxpayer to whom the taxpayer has requested that such
135 notice be sent, and to the county board of equalization which notice shall also constitute
136 the taxpayer's appeal to the county board of equalization without the necessity of the

137 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
 138 to the county board of equalization. The county board of tax assessors shall also send
 139 or deliver all necessary papers to the county board of equalization. If, however, the
 140 taxpayer and the county board of tax assessors execute a signed agreement as to
 141 valuation, the appeal shall terminate as of the date of such signed agreement.

142 (C) If changes or corrections are made by the county board of tax assessors, the board
 143 shall notify the taxpayer in writing of such changes. The commissioner shall develop
 144 and make available to county boards of tax assessors a suitable form which shall be
 145 used in such notification to the taxpayer. The notice shall be sent by regular mail
 146 properly addressed to the address or addresses the taxpayer provided to the county
 147 board of tax assessors and to any authorized agent or representative of the taxpayer to
 148 whom the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied
 149 with such changes or corrections, the taxpayer shall, within 30 days of the date of
 150 mailing of the change notice, notify the county board of tax assessors to continue the
 151 taxpayer's appeal to the county board of equalization by e-mailing, if the county board
 152 of tax assessors has adopted a written policy consenting to electronic service, or by
 153 mailing to or filing with the county board of tax assessors a written notice of
 154 continuance. The county board of tax assessors shall send or deliver the notice of
 155 appeal and all necessary papers to the county board of equalization.

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

160 (3)(A) In each year, the county board of tax assessors shall review the appeal and
 161 notify the taxpayer (i) if there are no changes or corrections in the valuation or decision,
 162 or (ii) of any corrections or changes within 180 days after receipt of the taxpayer's
 163 notice of appeal. If the county board of tax assessors fails to respond to the taxpayer
 164 within such 180 day period, the property valuation asserted by the taxpayer on the
 165 property tax return or the taxpayer's notice of appeal shall become the assessed fair
 166 market value for the taxpayer's property for the tax year under appeal. If no such
 167 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
 168 county board of equalization.

169 (B) In any county in which the number of appeals exceeds a number equal to or greater
 170 than 3 percent of the total number of parcels in the county or the sum of the current
 171 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
 172 gross tax digest of the county, the county board of tax assessors ~~shall~~ may be granted
 173 an additional 180 day period to make its determination and notify the taxpayer. ~~The~~

174 However, as a condition to receiving such an extension, the county board of tax
175 assessors shall, at least 30 days before the expiration of the 180 day period provided
176 under subparagraph (A) of this paragraph, notify each affected taxpayer of the
177 additional 180 day review period provided in this subparagraph by mail or electronic
178 communication, including posting notice on the website of the county board of tax
179 assessors if such a website is available. Such additional period shall commence
180 immediately following the last day of the 180 days provided for under subparagraph
181 (A) of this paragraph. If the county board of tax assessors fails to review the appeal and
182 notify the taxpayer of either no changes or of any corrections or changes not later than
183 the last day of such additional 180 day period, then the most recent property tax
184 valuation asserted by the taxpayer on the property tax return or on appeal shall prevail
185 and shall be deemed the value established on such appeal unless a time extension is
186 granted under subparagraph (C) of this paragraph. If no such assertion of value was
187 submitted by the taxpayer, the appeal shall be forwarded to the county board of
188 equalization.

189 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
190 proven to the commissioner at least 30 days prior to the expiration of the additional 180
191 day period provided for under subparagraph (B) of this paragraph, the commissioner
192 shall be authorized, in the commissioner's sole discretion, to provide for a time
193 extension beyond the end of such additional 180 day period. The duration of any such
194 time extension shall be specified in writing by the commissioner and, at least 30 days
195 prior to the expiration of the extension provided for under subparagraph (B) of this
196 paragraph, shall be sent to each affected taxpayer and shall also be posted on the
197 website of the county board of tax assessors if such a website is available. If the county
198 board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's
199 attorney not later than 30 days before the last day of such time extension, the most
200 recent property tax valuation asserted by the taxpayer on the property tax return or on
201 the taxpayer's notice of appeal shall prevail and shall be deemed the value established
202 on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal
203 shall be forwarded to the county board of equalization. In addition, the commissioner
204 shall be authorized to require additional training or require such other remediation as
205 the commissioner may deem appropriate for failure to meet the deadline imposed by
206 the commissioner under this subparagraph.

207 (4) The determination by the county board of tax assessors of questions of factual
208 characteristics of the property under appeal, as opposed to questions of value, shall be
209 prima-facie correct in any appeal to the county board of equalization. However, the

210 board of tax assessors shall have the burden of proving its opinions of value and the
211 validity of its proposed assessment by a preponderance of evidence.

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

214 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
215 equalization shall set a date for a hearing on the questions presented and shall so notify
216 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
217 by first-class mail to the taxpayer and to any authorized agent or representative of the
218 taxpayer to whom the taxpayer has requested that such notice be sent. Such notice shall
219 be transmitted by e-mail to the county board of tax assessors if such board has adopted
220 a written policy consenting to electronic service, and, if it has not, then such notice shall
221 be sent to such board by first-class mail or intergovernmental mail. Such written notice
222 shall advise each party that he or she may request a list of witnesses, documents, or
223 other written evidence to be presented at the hearing by the other party, ~~which~~. Such
224 request must be made not less than ten days prior to the hearing date, and such
225 information shall be provided to the requesting party not less than seven days prior to
226 the time of the hearing. Any failure to comply with this requirement shall be grounds
227 for an automatic continuance or for exclusion of such witness, documents, or other
228 written evidence. A taxpayer may appear before the board of equalization concerning
229 any appeal in person, by his or her authorized agent or representative, or both. The
230 taxpayer shall specify in writing to the board of equalization the name of any such agent
231 or representative prior to any appearance by the agent or representative before the
232 board.

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

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

244 (D)(i) The board of equalization shall announce its decision on each appeal at the
245 conclusion of the hearing held in accordance with subparagraph (B) of this paragraph
246 before proceeding with another hearing. The decision of the county board of

247 equalization shall be in writing, shall be signed by each member of the board, shall
248 specifically decide each question presented by the appeal, shall specify the reason or
249 reasons for each such decision as to the specific issues of taxability, uniformity of
250 assessment, value, or denial of homestead exemptions depending upon the specific
251 issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall
252 state that with respect to the appeal no member of the board is disqualified from
253 acting by virtue of subsection (j) of this Code section, and shall certify the date on
254 which notice of the decision is given to the parties. Notice of the decision shall be
255 delivered by hand to each party, with written receipt, or given to each party by
256 sending a copy of the decision by registered or certified mail or statutory overnight
257 delivery to the appellant and by filing the original copy of the decision with the
258 county board of tax assessors. Each of the three members of the county board of
259 equalization must be present and must participate in the deliberations on any appeal.
260 A majority vote shall be required in any matter. All three members of the board shall
261 sign the decision indicating their vote.

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

268 (iii)(I) If the county's tax bills are issued before an appeal has been finally
269 determined, the county board of tax assessors shall specify to the county tax
270 commissioner the lesser of the valuation in the last year for which taxes were finally
271 determined to be due on the property or 85 percent of the current year's value,
272 unless the property in issue is homestead property and has been issued a building
273 permit and structural improvements have occurred, or structural improvements have
274 been made without a building permit, in which case, it shall specify 85 percent of
275 the current year's valuation as set by the county board of tax assessors. Depending
276 on the circumstances of the property, this amount shall be the basis for a temporary
277 tax bill to be issued; provided, however, that a nonhomestead owner of a single
278 property valued at \$2 million or more may elect to pay the temporary tax bill which
279 specifies 85 percent of the current year's valuation; or, such owner may elect to pay
280 the amount of the difference between the 85 percent tax bill based on the current
281 year's valuation and the tax bill based on the valuation from the last year for which
282 taxes were finally determined to be due on the property in conjunction with the
283 amount of the tax bill based on valuation from the last year for which taxes were

284 finally determined to be due on the property, to the tax commissioner's office. Only
 285 the amount which represents the difference between the tax bill based on the current
 286 year's valuation and the tax bill based on the valuation from the last year for which
 287 taxes were finally determined to be due will be held in an escrow account by the tax
 288 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
 289 released by the tax commissioner's office to the prevailing party. The taxpayer may
 290 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
 291 valuation if no substantial property improvement has occurred. The county tax
 292 commissioner shall have the authority to adjust such tax bill to reflect the 100
 293 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 294 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 295 the appeal process. Such notice shall also indicate that upon resolution of the
 296 appeal, there may be additional taxes due or a refund issued.

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

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

305 (7) The appeal administrator shall furnish the county board of equalization necessary
 306 facilities and administrative help. The appeal administrator shall see that the records and
 307 information of the county board of tax assessors are transmitted to the county board of
 308 equalization. The county board of equalization shall consider in the performance of its
 309 duties the information furnished by the county board of tax assessors and the taxpayer.

310 (8) If at any time during the appeal process to the county board of equalization ~~and after~~
 311 ~~certification by the county board of tax assessors to the county board of equalization~~, the
 312 county board of tax assessors and the taxpayer mutually agree in writing on the fair
 313 market value, then the county board of tax assessors, or the county board of equalization,
 314 as the case may be, shall enter the agreed amount in all appropriate records as the fair
 315 market value of the property under appeal, and the appeal shall be concluded. The
 316 provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon
 317 valuation unless otherwise waived by both parties. ~~The provisions of subsection (c) of~~
 318 Code Section 48-5-299 shall not apply to a taxpayer's acceptance of a change in value
 319 made by the board of tax assessors pursuant to subparagraph (e)(2)(A) or (e)(2)(C) of this
 320 Code section.

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

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

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

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

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

348 (2) Individuals desiring to serve as hearing officers and who are either state certified
 349 general real property appraisers or state certified residential real property appraisers as
 350 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 351 Board for real property appeals or are designated appraisers by a nationally recognized
 352 appraiser's organization for wireless property appeals shall complete and submit an
 353 application, a list of counties the hearing officer is willing to serve, disqualification
 354 questionnaire, and resume and be approved by the Georgia Real Estate Commission and
 355 the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall
 356 annually publish a list of qualified and approved hearing officers for Georgia.

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

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

367 (5) The county board of tax assessors may for no more than 90 days review the
368 taxpayer's written appeal, and if changes or corrections are made by the county board of
369 tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30
370 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify
371 the county board of tax assessors in writing that the changes or corrections made by the
372 county board of tax assessors are not acceptable, in which case, the county board of tax
373 assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send
374 or deliver all necessary ~~papers~~ documentation to the appeal administrator, in paper or
375 electronic format as agreed upon by the county board of tax assessors and appeal
376 administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the
377 board of equalization if so elected by the taxpayer and such election is included in the
378 taxpayer's notification that the changes are not acceptable. If, after review, the county
379 board of tax assessors determines that no changes or corrections are warranted, the county
380 board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect
381 to forward the appeal to the board of equalization by notifying the county board of tax
382 assessors within 30 days of the mailing of the county board of tax assessor's notice of no
383 changes or corrections. Upon the expiration of 30 days following the mailing of the
384 county board of tax assessors' notice of no changes or corrections, the county board of
385 tax assessors shall certify the notice of appeal and send or deliver all necessary ~~papers~~
386 documentation to the appeal administrator, in paper or electronic format as agreed upon
387 by the county board of tax assessors and appeal administrator, for the appeal to the
388 hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the
389 taxpayer. If the county board of tax assessors fails to respond in writing, either with
390 changes or no changes, to the taxpayer within 180 days after receiving the taxpayer's
391 notice of appeal, the property valuation asserted by the taxpayer on the property tax
392 return or the taxpayer's notice of appeal shall become the assessed fair market value for
393 the taxpayer's property for the tax year under appeal.

394 (6)(A) The appeal administrator shall randomly select from such list a hearing officer
 395 who shall have experience or expertise in hearing or appraising the type of property that
 396 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
 397 tax assessors mutually agree upon a hearing officer from such list. The appeal
 398 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with
 399 subsection (o) of this Code section of the name of the hearing officer and transmit a
 400 copy of the hearing officer's disqualification questionnaire and resume provided for
 401 under paragraph (2) of this subsection. If no hearing officer is appointed or if no
 402 hearing is scheduled within 180 days after the county board of tax assessors receives
 403 the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the
 404 property tax return or the taxpayer's notice of appeal shall become the assessed fair
 405 market value for the taxpayer's property for the tax year under appeal, and
 406 subsection (c) of Code Section 48-5-299 shall apply. The hearing officer, in
 407 conjunction with all parties to the appeal, shall set a time and place to hear evidence and
 408 testimony from both parties. The hearing shall take place in the county where the
 409 property is located, or such other place as mutually agreed to by the parties and the
 410 hearing officer. The hearing officer shall provide electronic or written notice to the
 411 parties personally or by registered or certified mail or statutory overnight delivery not
 412 less than ten days before the hearing. Such written notice shall advise each party that
 413 he or she may request a list of witnesses, documents, or other written evidence to be
 414 presented at the hearing by a the other party. Such request must be made not less than
 415 ten days prior to the hearing date, and such information shall must be provided to the
 416 other requesting party not less than seven days prior to the time of the hearing. Any
 417 and that any failure to comply with this requirement shall be grounds for an automatic
 418 continuance or for exclusion of such witnesses, documents, or other written evidence.
 419 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
 420 officer who is willing to serve, the appeal administrator shall transfer the certification
 421 of the appeal to the county or regional board of equalization and notify the taxpayer and
 422 the taxpayer's attorney in compliance with subsection (o) of this Code section and the
 423 county board of tax assessors of the transmittal of such appeal.

424 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and
 425 authority of a county or regional board of equalization, and determine the fair market
 426 value of the real property or wireless property based upon the testimony and evidence
 427 presented during the hearing. Any issues other than fair market value and uniformity
 428 raised in the appeal shall be preserved for appeal to the superior court. The board of tax
 429 assessors shall have the burden of proving its opinion of value and the validity of its
 430 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,

431 the hearing officer shall notify both parties of the decision verbally and shall either send
432 both parties the decision in writing or deliver the decision by hand to each party, with
433 written receipt.

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

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

441 (9.1) The provisions contained in this subsection may be waived at any time by written
442 consent of the taxpayer and the county board of tax assessors.

443 (10) Each hearing officer shall be compensated by the county for time expended in
444 ~~considering hearing~~ hearing appeals. The compensation shall be paid at a rate of not less than
445 ~~\$75.00~~ \$100.00 per hour for the first hour and not less than \$25.00 per hour for each hour
446 thereafter as determined by the county governing authority or as may be agreed upon by
447 the parties with the consent of the county governing authority. Compensation pursuant
448 to this paragraph shall be paid from the county treasury or, if the parties agree to pay
449 compensation exceeding the minimum compensation set by this Code section, by a
450 combination of the parties as agreed on by the parties. The hearing officer shall receive
451 such compensation upon certification by the hearing officer of the hours expended in
452 hearing of appeals. The attendance at any training required by the commissioner shall
453 be part of the qualifications of the hearing officer, and any nominal cost of such training
454 shall be paid by the hearing officer.

455 (11) The commissioner shall promulgate rules and regulations for the proper
456 administration of this subsection, including, but not limited to, qualifications; training,
457 including an eight-hour course on Georgia property law, Georgia evidence law,
458 preponderance of evidence, burden of proof, credibility of the witnesses, and weight of
459 evidence; disqualification questionnaire; selection; removal; an annual continuing
460 education requirement of at least four hours of instruction in recent legislation, current
461 case law, and updates on appraisal and equalization procedures, as prepared and required
462 by the commissioner; and any other matters necessary to the proper administration of this
463 subsection. The failure of any hearing officer to fulfill the requirements of this paragraph
464 shall render such officer ineligible to serve. Such rules and regulations shall also include
465 a uniform appeal form which shall require the initial assertion of a valuation of the
466 property by the taxpayer. Any such assertion of value shall be subject to later revision

467 by the taxpayer based upon written evidence. The commissioner shall seek input from
468 all interested parties prior to such promulgation.

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

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

474 (f) **Nonbinding arbitration.**

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

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

481 (3)(A) Following an election by the taxpayer to use the arbitration provisions of this
482 subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the
483 county board of tax assessors has adopted a written policy consenting to electronic
484 service, or by filing a written notice of arbitration appeal with the county board of tax
485 assessors. The notice of arbitration appeal shall specifically state the grounds for
486 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
487 pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice
488 of arbitration appeal, the board of tax assessors shall send to the taxpayer an
489 acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45
490 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide
491 to the county board of tax assessors for consideration a copy of a certified appraisal.
492 Failure of the taxpayer to provide such certified appraisal within such 45 days shall
493 terminate the appeal unless the taxpayer within such 45 day period elects to have the
494 appeal immediately forwarded to the board of equalization. Prior to appointment of the
495 arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the
496 taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to
497 the county board of tax assessors for consideration. Within 45 days of receiving the
498 taxpayer's certified appraisal, the county board of tax assessors shall either accept the
499 taxpayer's appraisal, in which case that value shall become final, or the county board
500 of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the
501 date of such rejection a written notification by certified mail of such rejection to the
502 taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this
503 Code section, in which case the county board of tax assessors shall certify within 45

504 days the appeal to the appeal administrator of the county in which the property is
 505 located along with any other ~~papers~~ documentation specified by the person seeking
 506 arbitration under this subsection, including, but not limited to, the staff information
 507 from the file used by the county board of tax assessors. In the event the taxpayer is not
 508 notified of a rejection of the taxpayer's appraisal within such ten-day period, the
 509 taxpayer's appraisal value shall become final. In the event that the county board of tax
 510 assessors neither accepts nor rejects the value set out in the certified appraisal within
 511 45 days after the receipt of the certified appraisal, then the certified appraisal shall
 512 become the final value. All papers and information certified to the appeal administrator
 513 shall become a part of the record on arbitration. At the time of certification of the
 514 appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's
 515 attorney of record in compliance with subsection (o) of this Code section, if any, or
 516 employee with a copy of the certification along with any other papers specified by the
 517 person seeking arbitration along with the civil action file number assigned to the appeal,
 518 if any. Within 15 days of filing the certification to the appeal administrator, the
 519 presiding or chief judge of the superior court of the circuit in which the property is
 520 located shall issue an order authorizing the arbitration.

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

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

526 (i) The county board of tax assessors shall, at the time the appeal is certified to the
 527 appeal administrator under subparagraph (A) of this paragraph, provide to the
 528 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
 529 within 60 days after the date of sending the rejection of the taxpayer's certified
 530 appraisal. Following the notification of the taxpayer of the date and time of the
 531 meeting, the taxpayer shall be authorized to exercise a one-time option of changing
 532 the date and time of the meeting to a date and time acceptable to the taxpayer and the
 533 county board of tax assessors. If the parties agree, the matter shall be submitted to a
 534 single arbitrator chosen by the parties. If the parties cannot agree on the single
 535 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior
 536 court of the circuit in which the property is located within 30 days after the filing of
 537 a petition by either party;

538 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
 539 state certified general real property appraiser or state certified residential real property
 540 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission

541 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
542 in appraising the type of property that is the subject of the arbitration;

543 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
544 place to hear evidence and testimony from both parties. The arbitrator shall provide
545 written notice to the parties personally or by registered or certified mail or statutory
546 overnight delivery not less than ~~ten~~ 21 days before the hearing. Such written notice
547 shall advise each party that he or she may request a list of witnesses, documents, or
548 other written evidence to be presented at the hearing by a the other party. Such
549 request must be made not less than ten days prior to the hearing date, and such
550 information shall ~~must~~ be provided to the ~~other~~ requesting party not less than seven
551 days prior to the time of the hearing. Any and that any failure to comply with this
552 requirement, ~~unless waived by mutual written agreement of such parties,~~ shall be
553 grounds for a an automatic continuance or for exclusion of such witnesses,
554 documents, or other written evidence. The arbitrator, in consultation with the parties,
555 may adjourn or postpone the hearing. Following notification of the taxpayer of the
556 date and time of the hearing, the taxpayer shall be authorized to exercise a one-time
557 option of changing the date and time of the hearing to a date and time acceptable to
558 the taxpayer and the county board of tax assessors. The presiding or chief judge of
559 the superior court of the circuit in which the property is located may direct the
560 arbitrator to proceed promptly with the hearing and the determination of the appeal
561 upon application of any party. The hearing shall occur in the county in which the
562 property is located or such other place as may be agreed upon in writing by the
563 parties;

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

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

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

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

575 (viii) In order to determine the fair market value, the arbitrator may consider the final
576 value for the property submitted by the county board of tax assessors at the hearing

577 and the final value submitted by the taxpayer at the hearing. The taxpayer shall be
578 responsible for the cost of any appraisal by the taxpayer's appraiser;

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

585 (x) If the taxpayer's value is closest to the fair market value determined by the
586 arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If
587 the value of the board of tax assessors is closest to the fair market value determined
588 by the arbitrator, the taxpayer shall be responsible for the fees and costs of such
589 arbitrator; and

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

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

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

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

598 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
599 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court
600 of the county in which the property lies. By mutual written agreement, the taxpayer and
601 the county board of tax assessors may waive an appeal to the county board of
602 equalization and initiate an appeal under this subsection. A county board of tax assessors
603 shall not appeal a decision of the county board of equalization, arbitrator, or hearing
604 officer, as applicable, changing an assessment by 20 percent or less unless the board of
605 tax assessors gives the county governing authority a written notice of its intention to
606 appeal, and, within ten days of receipt of the notice, the county governing authority by
607 majority vote does not prohibit the appeal. In the case of a joint city-county board of tax
608 assessors, such notice shall be given to the city and county governing authorities, either
609 of which may prohibit the appeal by majority vote within the allowed period of time.

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

614 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
615 shall contain the name and the last known address of the taxpayer. The notice of appeal
616 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
617 30 days from the date on which the decision of the county board of equalization, hearing
618 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
619 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt
620 of a taxpayer's notice of appeal and before certification of the appeal to the superior court,
621 the county board of tax assessors shall send to the taxpayer notice that a settlement
622 conference, in which the county board of tax assessors and the taxpayer shall confer in
623 good faith, will be held at a specified date and time which shall be no later than 30 days
624 from the notice of the settlement conference, and notice of the amount of the filing fee,
625 if any, required by the clerk of the superior court. The taxpayer may exercise a one-time
626 option to reschedule the settlement conference to a different date and time acceptable to
627 the taxpayer, ~~but in no event later than 30 days from the date of the notice~~ during normal
628 business hours. After a settlement conference has convened, the parties may agree to
629 continue the settlement conference to a later date. If at the end of the 45 day review
630 period the county board of tax assessors elects not to hold a settlement conference, then
631 the appeal shall terminate and the taxpayer's stated value shall be entered in the records
632 of the board of tax assessors as the fair market value for the year under appeal and the
633 provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the
634 taxpayer chooses not to participate in the settlement conference, he or she may not seek
635 and shall not be awarded fees and costs at such time when the appeal is settled in superior
636 court. If at the conclusion of the settlement conference the parties reach an agreement,
637 the settlement value shall be entered in the records of the county board of tax assessors
638 as the fair market value for the tax year under appeal and the provisions of subsection (c)
639 of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement
640 conference the parties cannot ~~agree on a fair market value~~ reach an agreement, then
641 written notice shall be provided to the taxpayer that the filing fees must be paid by the
642 taxpayer to the clerk of the superior court within ~~ten~~ 20 days of the date of the
643 conference, with a copy of the check delivered to the county board of tax assessors.
644 Notwithstanding any other provision of law to the contrary, the amount of the filing fee
645 for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall
646 not be subject to any other fees or additional costs otherwise required under any provision
647 of Title 15 or under any other provision of law. Immediately following payment of such
648 \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit
649 the proceeds thereof to the governing authority of the county which shall deposit the
650 proceeds into the general fund of the county. Within 30 days of receipt of proof of

651 payment to the clerk of the superior court, the county board of tax assessors shall certify
 652 to the clerk of the superior court the notice of appeal and any other papers specified by
 653 the person appealing including, but not limited to, the staff information from the file used
 654 by the county board of tax assessors, the county board of equalization, the hearing officer,
 655 or the arbitrator. All papers and information certified to the clerk shall become a part of
 656 the record on appeal to the superior court. At the time of certification of the appeal, the
 657 county board of tax assessors shall serve the taxpayer and his or her attorney of record,
 658 if any, with a copy of the notice of appeal and with the civil action file number assigned
 659 to the appeal. Such service shall be effected in accordance with subsection (b) of Code
 660 Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county
 661 board of tax assessors in the appeal until such service has been made.

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

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

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

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

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

684 (III) If the final determination of value on appeal is 85 percent or less of the
 685 valuation set by the county board of equalization, hearing officer, or arbitrator as to
 686 any real property, the taxpayer, in addition to the interest provided for in
 687 subsection (m) of this Code section, shall recover costs of litigation and reasonable

688 attorney's fees incurred in the action. Any appeal of an award of attorney's fees by
689 the county shall be specifically approved by the governing authority of the county.
690 (iii) If the final determination of value on appeal is greater than the valuation set by
691 the county board of equalization, hearing officer, or arbitrator, as applicable, causes
692 an increase in taxes, and creates an additional billing, it shall be paid to the tax
693 commissioner as any other tax due along with interest, as provided in subsection (m)
694 of this Code section."

695 **SECTION 3.**

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