

COMMITTEE OF CONFERENCE SUBSTITUTE TO HB 202

A BILL TO BE ENTITLED
AN ACT

1 To amend Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and
2 traffic, so as to provide for a license plate for automobile dealers headquartered in Georgia;
3 to amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
4 taxation, so as to provide for the comprehensive revision of provisions regarding ad valorem
5 taxation, assessment, and appeal; to modify the penalty for failure to file a return; to modify
6 certain provisions relating to tax executions; to provide a definition; to change the timing of
7 the sale of tax executions; to change certain provisions regarding the publication of ad
8 valorem tax rates; to change certain provisions relating to interest on unpaid ad valorem
9 taxes; to change certain provisions regarding penalties for certain incomplete or improper tax
10 digests; to change certain provisions relating to joint county appraisal staffs and contracting
11 for advice and assistance; to change certain provisions relating to ascertainment of taxable
12 property, assessments and penalties against unreturned property, and changing valuations
13 established by appeal; to repeal certain provisions regarding unreturned property in counties
14 having a population of 600,000 or more; to change certain provisions relating to the time for
15 completion of revision and assessment of returns and submission of completed tax digest to
16 the state revenue commissioner; to change certain provisions relating to the annual notice of
17 current assessment; to provide a cause of action for failure to provide requested information;
18 to revise substantially certain provisions relating to county boards of equalization and ad
19 valorem tax appeals; to provide for an appeal administrator and to specify powers, duties, and
20 functions; to repeal and reenact certain provisions regarding arbitration appeals and court
21 appeals of ad valorem taxes; to change certain provisions relating to examination of county
22 tax digests by the state revenue commissioner and provide that certain assessments and
23 penalties shall not apply during a specified period of time; to change certain provisions
24 relating to the levy and collection of tax by municipalities for independent school systems;
25 to change certain provisions relating to the issuance of mobile home location permits; to
26 provide for increased criminal penalties for failure to attach and display certain mobile home
27 decals; to change certain provisions relating to mobile home tax returns and decal application
28 and issuance; to change certain provisions relating to the alternative ad valorem tax on motor

29 vehicles; to change certain provisions relating to real estate transfer tax exemptions; to
 30 change certain provisions relating to real estate transfer tax payment as certain filing
 31 prerequisites; to provide for powers, duties, and authority of the Department of Revenue and
 32 the state revenue commissioner; to provide for a sales tax exemption for certain private
 33 colleges on construction materials; to provide for related matters; to provide for effective
 34 dates and applicability; to repeal conflicting laws; and for other purposes.

35 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

36 **SECTION 1.**

37 Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles and traffic, is
 38 amended by adding a new paragraph to Code Section 40-1-1, relating to definitions regarding
 39 motor vehicles and traffic, to read as follows:

40 "(26.1) 'Manufacturer headquarters' means the headquarters operation of:

41 (A) A manufacturer as defined in paragraph (26) of this Code section; or

42 (B) An affiliate of a person engaged in the manufacture of vehicles in this or any other
 43 state and which operation is conducted primarily at an established place of business in
 44 this state."

45 **SECTION 2.**

46 Said title is further amended by revising Code Section 40-2-38, relating to registration and
 47 licensing of manufacturers, distributors, and dealers or vehicles, as follows:

48 "40-2-38.

49 (a)(1) Manufacturers, distributors, and dealers engaged in the manufacture, sale, or
 50 leasing of vehicles required to be registered under Code Section 40-2-20 shall register
 51 with the commissioner, making application for a distinguishing dealer's number,
 52 specifying the name and make of motor vehicle, tractor, or trailer manufactured, sold, or
 53 leased by them, upon forms prepared by the commissioner for such purposes, and pay
 54 therefor a fee of \$62.00, which shall accompany such application. Upon payment of such
 55 fee by a dealer, the commissioner shall furnish to the dealer one master number plate to
 56 expire each year in accordance with subsection (f) of this Code section, to be known as
 57 a dealer's number and to be distinguished from the number plates provided for in this
 58 chapter by different and distinguishing colors to be determined by the commissioner. The
 59 dealer plate for a franchise motor vehicle dealer shall be distinguishable from the dealer
 60 plate for a used car dealer and from the dealer plate for a motor vehicle wholesaler. A
 61 dealer's number plate is for the purpose of demonstrating or transporting dealer's vehicles
 62 or trailers for sale or lease. Persons engaged in the business of transporting vehicles for

63 a dealer under a vehicle's own power shall be permitted to use such dealer's plate for the
64 purpose of transporting a vehicle.

65 (2) No dealer may use or permit to be used a dealer's number for private use or on cars
66 for hire, for lease, or other manner not provided for in this Code section. A dealer may
67 use or permit to be used a dealer's number for private use on vehicles owned by the
68 dealership, regardless of whether such vehicle has been issued a certificate of title or
69 registered, when such vehicles are operated by an employee or corporate officer of the
70 dealer which has been issued such number. A distinguishing dealer's number used by an
71 employee or officer for private use shall authorize such person to operate the vehicle to
72 which the number is attached on the public highways and streets. For purposes of this
73 paragraph, 'employee' means a person who works a minimum of 36 hours per week at the
74 dealership.

75 (3) The manufacturer's or distributor's license plate is limited to no longer than six
76 months' use per vehicle. Upon payment of such a fee by a manufacturer or distributor,
77 the commissioner shall issue to manufacturers and distributors number plates with the
78 word 'Manufacturer' or 'Distributor' on such plates. Nothing in this subsection shall
79 preclude a manufacturer or distributor from using a 'Manufacturer' or 'Distributor' number
80 plate on motor vehicles it owns when such vehicles are used for evaluation or
81 demonstration purposes, notwithstanding incidental personal use by a manufacturer or
82 distributor. A dealer may apply for one or more distinguishing dealer's numbers. In the
83 event the dealers, distributors, or manufacturers desire more than one tag, they shall so
84 state on the application, and, in addition to the fee of \$62.00 provided in this Code
85 section, shall pay \$12.00 for each and every additional number plate furnished.

86 (4)(A) Upon application and payment of the required fee, the commissioner shall issue
87 to manufacturer headquarters or its affiliate number license plates with the words
88 'Manufacturer HQ' on such plates. The manufacturer headquarters license plates must
89 be used exclusively on motor vehicles owned or in possession of a manufacturer
90 headquarters or its affiliate. Such manufacturer headquarters plates are limited to no
91 longer than 24 months' use per vehicle.

92 (B) A manufacturer headquarters or its affiliate shall apply on a form prescribed by the
93 commissioner and shall provide proof that the applicant:

94 (i) Is a bona fide manufacturer headquarters; and
95 (ii) Maintains a system of records regarding use of such license plates. The
96 manufacturer headquarters shall state in each application the number of manufacturer
97 headquarters license plates requested.

98 (C) The manufacturer headquarters or its affiliate shall pay an application fee of \$62.00
99 per application as provided in this Code section, and shall pay \$12.00 for each and

100 every plate furnished. With respect to any manufacturer headquarters license plate
 101 issued to a manufacturer headquarters or its affiliate, notwithstanding anything to the
 102 contrary in this title or Code Section 48-5C-1, such manufacturer headquarters or its
 103 affiliate, and any person operating or possessing a motor vehicle using a manufacturer
 104 headquarters license plate pursuant to this paragraph, shall not be subject to state or
 105 local title ad valorem tax fees with respect to such vehicle or manufacturer headquarters
 106 license plate.

107 (D) The manufacturer headquarters or its affiliate shall maintain a system of records
 108 regarding the motor vehicle to which the manufacturer headquarters license plate will
 109 be attached. Such record shall, at a minimum, contain the:

110 (i) Vehicle Identification Number (VIN);

111 (ii) Name and address of the primary individual operating the vehicle; and

112 (iii) Manner of use of the vehicle selected from the alternative uses referenced in
 113 subparagraph (E) of this paragraph.

114 (E) Vehicles with manufacturer headquarters license plates may be operated by persons
 115 authorized by the manufacturer headquarters or its affiliate on vehicles of its brand for
 116 the following manners of use:

117 (i) Evaluation, marketing, or demonstration purposes, notwithstanding incidental
 118 personal use by a manufacturer headquarters' authorized employee or other authorized
 119 person designated by such manufacturer headquarters or its affiliate; or

120 (ii) As part of a vehicle leasing program operated by such manufacturer headquarters
 121 or its affiliate for the benefit of employees. Any operation of a motor vehicle by a
 122 person for an approved use pursuant to this subparagraph shall be deemed to be a
 123 demonstration of the motor vehicle for purposes of Code Section 48-8-39.

124 (b) Dealer plates shall be issued in the following manner:

125 (1) Dealers shall be issued a master plate and two additional plates, for a total of three
 126 initial plates; and

127 (2) In addition to the three dealer plates issued in accordance with paragraph (1) of this
 128 subsection, each dealer may also be issued one additional dealer plate for every 20 units
 129 sold in a calendar year.

130 In order to determine the additional number and classification of plates to be issued to a
 131 dealer, a dealer shall be required to certify by affidavit to the department the number of
 132 retail and wholesale units sold in the prior calendar year using the past motor vehicle sales
 133 history of the dealer as identified by department records of documentation approved by the
 134 department. If no sales history is available, the department shall issue a number of plates
 135 based on an estimated number of sales for the coming calendar year. The department may,

136 in its discretion, request documentation supporting sales history and may increase or
 137 decrease the number and classification of plates issued based on actual sales.

138 (c) This Code section shall not apply in any manner to mopeds as such term is defined in
 139 Code Section 40-1-1.

140 (d) The license plates issued pursuant to this Code section shall be revoked and confiscated
 141 upon a determination after a hearing that such dealer, distributor, ~~or manufacturer, or~~
 142 manufacturer headquarters has unlawfully used such license plates in violation of this Code
 143 section.

144 (e) If a license plate issued pursuant to this Code section is lost or stolen, the dealer,
 145 manufacturer, distributor, manufacturer headquarters, or other party to whom the license
 146 plate was issued must immediately report the lost or stolen plate to local law enforcement
 147 agencies. If a replacement license plate is sought, the dealer, manufacturer, distributor,
 148 manufacturer headquarters, or other party to whom the license plate was issued shall file
 149 a notarized affidavit with the department requesting a replacement plate. Such affidavit
 150 shall certify under penalty of perjury that the license plate has been lost or stolen and that
 151 the loss has been reported to a local law enforcement agency.

152 (f)(1) The expiration of a license plate issued pursuant to this Code section shall be the
 153 last day of the registration period as provided in division (a)(1)(A)(ii) of Code Section
 154 40-2-21, except that for the purposes of this subsection, the registration period shall be
 155 determined by the first letter of the legal name of the business listed on the application
 156 for registration or renewal of registration. An application for renewal of registration shall
 157 not be submitted earlier than 90 days prior to the last day of the registration period. A
 158 penalty of 25 percent of the total registration fees due shall be assessed any person
 159 registering pursuant to this Code section who, prior to the expiration of such person's
 160 registration period, fails to apply for renewal or if having applied fails to pay the required
 161 fees.

162 (2) A transition period shall commence on October 1, 2007, and conclude on December
 163 31, 2007, for all existing registrations and any new registration applications presented
 164 prior to January 1, 2008. On or after January 1, 2008, new applications for registration
 165 shall be submitted and remain valid until the expiration of such registration as specified
 166 in paragraph (1) of this subsection.

167 (g) The commissioner shall adopt rules and regulations for the implementation of this
 168 Code section."

169 **SECTION 3.**

170 Said title is further amended by revising paragraph (2) of Code Section 40-3-4, relating to
 171 exclusions from motor vehicle titling, as follows:

172 "(2) A vehicle owned by a manufacturer of or dealer in vehicles and held for sale, even
 173 though incidentally used on the highway or used for purpose of testing or demonstration;
 174 a vehicle owned by a manufacturer headquarters or its affiliate and registered and
 175 licensed pursuant to Code Section 40-2-38; a vehicle owned by a dealer in vehicles but
 176 used by any Georgia public or private school for driver education purposes; or a vehicle
 177 used by a manufacturer solely for testing; except that all dealers acquiring new vehicles
 178 after July 1, 1962, from a manufacturer for resale shall obtain such evidence of origin of
 179 title from the manufacturer as the commissioner shall by rule and regulation prescribe;"

180 **SECTION 4.**

181 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 182 amended by revising Code Section 48-2-44, relating to the penalty for failure to file a return
 183 or pay revenue held in trust for the state, as follows:

184 "48-2-44.

185 (a) In any instance in which any person willfully fails to file a report, return, or other
 186 information required by law or willfully fails to pay the commissioner any revenue held in
 187 trust for the state, ~~he~~ such person shall pay, in the absence of a specific statutory civil
 188 penalty for the failure, a penalty of 10 percent of the amount of revenue held in trust and
 189 not paid on or before the time prescribed by law, together with interest on the principal
 190 amount at the rate specified in Code Section 48-2-40 from the date the return should have
 191 been filed or the revenue held in trust should have been remitted until it is paid.

192 (b)(1) In any instance in which any person willfully fails, on or after July 1, 1981, to pay,
 193 within 90 days of the date when due, any ad valorem tax owed the state or any local
 194 government, ~~he~~ such person shall pay, in the absence of a specific statutory civil penalty
 195 for the failure, a penalty of 10 percent of the amount of tax due and not paid ~~on or before~~
 196 ~~the time prescribed by law~~ at the time such penalty is assessed, together with interest as
 197 specified by law. This 10 percent penalty shall not, however, apply in the case of:

198 (A) Ad valorem taxes of \$500.00 or less on homestead property as defined in Part 1 of
 199 Article 2 of Chapter 5 of this title; or

200 (B) With respect to tax year 1986 and future tax years, ad valorem taxes of any amount
 201 on homestead property as defined in Part 1 of Article 2 of Chapter 5 of this title, if the
 202 homestead property was during the tax year acquired by a new owner who did not
 203 receive a tax bill for the tax year and who immediately before acquiring the homestead
 204 property resided outside the State of Georgia and if the taxes are paid within one year
 205 following the due date.

206 (2) Any city or county authorized as of April 22, 1981, by statute or constitutional
 207 amendment to receive a penalty of greater than 10 percent for failure to pay an ad
 208 valorem tax is authorized to continue to receive that amount.

209 (3) With respect to all penalties and interest received by the tax commissioner on or after
 210 July 1, 1998, unless otherwise specifically provided for by general law, the tax
 211 commissioner shall distribute penalties collected and interest collected or earned as
 212 follows:

213 (A) Penalties collected for failure to return property for ad valorem taxation or for
 214 failure to pay ad valorem taxes, and interest earned by the tax commissioner on taxes
 215 collected but not yet disbursed, shall be paid into the county treasury in the same
 216 manner and at the same time the tax is collected and distributed to the county, and they
 217 shall remain the property of the county; and

218 (B) Interest collected on delinquent ad valorem taxes shall be distributed pro rata based
 219 on each taxing jurisdiction's share of the total tax on which the interest was computed."

220 SECTION 5.

221 Said title is further amended by revising subsection (e) of Code Section 48-3-3, relating to
 222 issuance of tax executions, as follows:

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

228 (B)(i) In the discretion of the tax commissioner, a taxpayer shall have the option of
 229 receiving tax bills or subsequent delinquent notices via electronic transmission in lieu
 230 of, or in addition to, receiving a paper bill via first-class mail. The tax bill shall be
 231 transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in
 232 portable document format using all e-mail addresses provided by the taxpayer, and
 233 the date shown on such transmission shall serve as a postmark. In any instance where
 234 such transmission proves undeliverable, the tax commissioner shall mail such tax bill
 235 or subsequent delinquent notice to the address of record as found in the county board
 236 of tax assessors' records.

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

240 (2) A new purchaser of property owner shall not be required to pay the interest specified
 241 in Code Section 48-2-40, or the penalty specified in Code Section 48-2-44, until 60 days

242 after the tax collector or tax commissioner has forwarded a tax bill to the new ~~purchaser~~
 243 owner in accordance with paragraph (1) of this subsection. This paragraph shall apply
 244 only to the tax bill applicable to the year in which the property was purchased."

245 **SECTION 6.**

246 Said title is further amended by revising Code Section 48-3-27, relating to the penalty for
 247 obstructing levying officers, as follows:

248 "48-3-27.

249 (a) It is unlawful for any person knowingly and willfully to obstruct or hinder ~~the~~:

250 (1) The commissioner or his or her authorized representatives in the levy of a state tax
 251 execution; or

252 (2) Any sheriff, ex officio sheriff, tax commissioner, or municipal levy officer in the levy
 253 of a state, county, or municipal tax execution.

254 (b) Any person who violates this Code section shall be guilty of a misdemeanor."

255 **SECTION 7.**

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

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

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

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

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

273 **SECTION 8.**

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

276 "(3) In the discretion of the tax commissioner, a taxpayer shall have the option of
 277 receiving notices of taxes due via electronic transmission in lieu of, or in addition to,
 278 receiving a paper bill via first-class mail. The tax bill shall be transmitted to the taxpayer
 279 via e-mail, with delivery or read receipt requested, in portable document format using all
 280 e-mail addresses provided by the taxpayer, and the date shown on such transmission shall
 281 serve as a postmark. In any instance where such transmission proves undeliverable, the
 282 tax commissioner shall mail a bill to the address of record as found in the county board
 283 of tax assessors' records. After notices of taxes due are mailed out, each Each taxpayer
 284 shall be afforded 60 days from date of postmark to make full payment of taxes due before
 285 the taxes shall bear interest as provided in this Code section. The time period for
 286 payment provided for by this ~~This~~ paragraph shall not apply in those counties in which
 287 a lesser time has been provided by law."

288 **SECTION 9.**

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

291 "(a) If a tax receiver or tax commissioner fails to have his or her digest completed and
 292 deposited by ~~August~~ September 1 in each year, unless excused by provisions of law or by
 293 the commissioner, he such tax receiver or tax commissioner shall forfeit one-tenth of his
 294 or her commissions for each week's delay. If the delay extends beyond 30 days, such tax
 295 receiver or tax commissioner he shall forfeit one-half of his or her commissions. If the
 296 delay extends beyond the time when the Governor and commissioner fix the rate
 297 percentage, he such tax receiver or tax commissioner shall forfeit all his such tax receiver's
 298 or tax commissioner's commissions."

299 **SECTION 10.**

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

302 "48-5-265.

303 (a)(1) The governing authorities of any two or more ~~Contiguous~~ Class I counties may
 304 join together and ~~contract to~~ by intergovernmental agreement create a joint county
 305 property appraisal staff following consultation with the county boards of tax assessors of
 306 such counties. Under any such contract intergovernmental agreement, the parcels of real
 307 property within the contracting counties subject to the intergovernmental agreement shall
 308 be totaled, and the counties shall be deemed one county for purposes of determining the
 309 class of the counties, the resulting minimum staff requirements, and the amount of money
 310 to be received from the department. The costs of the joint county property appraisal staff

311 shall be shared, each county's share to be based upon the ratio which the number of
 312 parcels of real property in each contracting county bears to the total number of parcels
 313 of real property in all the contracting counties. Any number of Class I counties may join
 314 together to create a joint county property appraisal staff determined in the
 315 intergovernmental agreement.

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

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

328 (c)(1) Any Each Class I county, at its discretion, may enter into contracts with persons
 329 to render advice or assistance to the county board of tax assessors and to the county board
 330 of equalization in the assessment and equalization of taxes and to perform such other
 331 ministerial duties as are necessary and appropriate to carry out this part, the establishment
 332 of property valuations, or the defense of such valuations. Such advice and assistance
 333 shall be in compliance with the laws of this state and the rules and regulations of the
 334 commissioner. Individuals performing services under such contracts shall complete
 335 satisfactorily such training courses as directed by the commissioner. The function of any
 336 person contracting to render such services shall be advisory or ministerial, only and the
 337 final decision as to the amount of assessments and the equalization of assessments shall
 338 be made by the county board of tax assessors and the county board of equalization and
 339 shall be set forth in the minutes of the county board of tax assessors.

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

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SECTION 11.

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Said title is further amended by revising paragraph (8) of subsection (b) of Code Section 48-5-274, relating to the establishment of the equalized adjusted property tax index, as follows:

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"(8) Establish for each county in the state the ratio of assessed value to fair market value of county property subject to taxation, excluding railroad equipment company property.

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The ratio shall be determined by establishing the ratio of assessed value to sales price for

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each of a representative number of parcels of real property, the titles to which were

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transferred during a period of time to be determined by the state auditor, and then by

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establishing the measure of central tendency for the county as a whole based upon a

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representative number of usable transactions studied. Any such sales price shall be

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adjusted upward or downward, in a manner consistent with the Standard on Ratio Studies

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published by the International Association of Assessing Officers or its successors, as

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reasonably needed to account for the effects of price changes reflected in the market

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between the date of sale and January 1 of the calendar year for which the equalized

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adjusted property tax digest is being prepared. Sales prices also shall be reduced by any

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portion thereof attributable to personal property, real property exempt from taxation, or

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standing timber included in the sales transaction. The representative number of

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transactions shall not include any parcel of which the sales price is not reflective of the

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fair market value of such property as fair market value is defined in Code Section 48-5-2.

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The state auditor shall supplement realty sales price data available in any county with

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actual appraisals of a representative number of parcels of farm property and industrial and

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commercial property located within the county, the titles to which were not transferred

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within the period of time determined by the state auditor. The state auditor may make

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appraisals on other types of real property located within the county when adequate realty

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sales data cannot be obtained on such property. The representative number of parcels of

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each class of real property as defined by the commissioner used for the study shall be

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determined by the state auditor. The state auditor may use the same ratio for other

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personal property, excluding motor vehicles, within the county as is finally determined

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for real property within the county."

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SECTION 12.

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

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~~"(b)(1) In all cases where unreturned property is assessed by the county board of tax~~

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~~assessors after the time provided by law for making tax returns has expired, the board~~

382 ~~shall add to the amount of state and county taxes due a penalty of 10 percent of the~~
 383 ~~amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00~~
 384 ~~in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected~~
 385 ~~by the tax collector or the tax commissioner and in all cases shall be paid into the county~~
 386 ~~treasury and shall remain the property of the county.~~

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

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

395 (c) Real property; When the value of which was real property is reduced or is unchanged
 396 from the value on the initial annual notice of assessment and such valuation is established
 397 by an appeal as the result of either an appeal decision rendered pursuant to Code Section
 398 48-5-311 or stipulated by agreement of the parties to such an appeal that this subsection
 399 shall apply in any year, that has not been returned by the taxpayer at a different value
 400 during the next two successive years; the valuation so established by appeal decision or
 401 agreement may not be changed increased by the board of tax assessors during such the
 402 next two successive years, subject to the following exceptions: for the sole purpose of
 403 changing the valuation established or decision rendered in an appeal to the board of
 404 equalization or superior court. In such cases, before changing such value or decision, the
 405 board of assessors shall first conduct an investigation into factors currently affecting the
 406 fair market value. The investigation necessary shall include, but not be limited to, a
 407 visual on-site inspection of the property to ascertain if there have been any additions,
 408 deletions, or improvements to such property or the occurrence of other factors that might
 409 affect the current fair market value. If a review to determine if there are any errors in the
 410 description and characterization of such property in the files and records of the board of
 411 tax assessors discloses any errors, such errors shall not be the sole sufficient basis for
 412 increasing the valuation during the two-year period:

413 (1) This subsection shall not apply to a valuation established by an appeal decision if the
 414 taxpayer or his or her authorized representative failed to attend the appeal hearing or
 415 provide the board of equalization, hearing officer, or arbitrator with some written
 416 evidence supporting the taxpayer's opinion of value;

417 (2) This subsection shall not apply to a valuation established by an appeal decision or
 418 agreement if the taxpayer files a return at a different valuation during the next two
 419 successive years;

420 (3) If the taxpayer files an appeal pursuant to Code Section 48-5-311 during the next two
 421 successive years, the board of equalization, hearing officer, or arbitrator may increase or
 422 decrease the value of the real property based on the evidence presented by the parties
 423 during the appeal process; and

424 (4) The board of tax assessors may increase or decrease the value of the real property if,
 425 after a visual on-site inspection of the property, it is found that there have been substantial
 426 additions, deletions, or improvements to such property or that there are errors in the board
 427 of tax assessors' records as to the description or characterization of the property, or the
 428 board of tax assessors finds an occurrence of other material factors that substantially
 429 affect the current fair market value of such property."

430 **SECTION 13.**

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

434 "48-5-302.

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

441 **SECTION 14.**

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

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

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

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

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

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

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

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

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

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

508 (1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the
 509 report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code
 510 section and to remove one or more members of the board of equalization for failure to
 511 perform the duties required under this Code section.

512 (2) Notwithstanding any part of this subsection to the contrary, at any time the governing
 513 authority of a county makes a request to the grand jury of the county for additional
 514 alternate members of boards of equalization, the grand jury shall appoint the number of
 515 alternate members so requested to each board of equalization, such number not to exceed
 516 a maximum of 21 alternate members for each of the boards. The alternate members of
 517 the boards shall be duly qualified and authorized to serve on any of the boards of
 518 equalization of the county. ~~The grand jury of any such county~~ members of each board
 519 of equalization may designate a chairperson and two vice chairpersons of each such board

520 of equalization. ~~The chairperson and vice chairpersons shall be vested with full~~
 521 ~~administrative authority in calling and conducting the business of the board. The appeal~~
 522 ~~administrator shall have administrative authority in all matters governing the conduct and~~
 523 ~~business of the boards of equalization so as to provide oversight and supervision of such~~
 524 ~~boards and scheduling of appeals.~~ Any combination of members or alternate members
 525 of any such board of equalization of the county shall be competent to exercise the power
 526 and authority of the board. Any person designated as an alternate member of any such
 527 board of equalization of the county shall be competent to serve in such capacity as
 528 provided in this Code section upon appointment and taking of oath.

529 (3) Notwithstanding any provision of this subsection to the contrary, in any county of
 530 this state having a population of 400,000 or more according to the United States
 531 decennial census of 1990 or any future such census, the governing authority of the
 532 county, by appropriate resolution adopted on or before November 1 of each year, may
 533 elect to have selected one additional county board of equalization for each 10,000 parcels
 534 of real property in the county or for any part of a number of parcels in the county
 535 exceeding 10,000 parcels. In addition to the foregoing, any two members of a county
 536 board of equalization of the county may decide an appeal from an assessment,
 537 notwithstanding any other provisions of this Code section. The decision shall be in
 538 writing and signed by at least two members of the board of equalization; and, except for
 539 the number of members necessary to decide an appeal, the decision shall conform to the
 540 requirements of this Code section.

541 (4) The governing authorities of two or more counties may by intergovernmental
 542 agreement establish regional boards of equalization for such counties which shall operate
 543 in the same manner and be subject to all of the requirements of this Code section
 544 specified for county boards of equalization. The intergovernmental agreement shall
 545 specify the manner in which the members of the regional board shall be appointed by the
 546 grand jury of each of the counties, ~~and shall specify which clerk of the superior court~~
 547 ~~appeal administrator shall have oversight over and supervision of such regional board,~~
 548 ~~and shall provide for funding from each participating county for the operations of the~~
 549 ~~appeal administrator as required by subparagraph (d)(4)(C.1) of this Code section.~~ All
 550 hearings and appeals before a regional board shall be conducted in the county in which
 551 the property which is the subject of the hearing or appeal is located.

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

553 (1) Each person who is, in the judgment of the appointing grand jury, qualified and
 554 competent to serve as a grand juror, who is the owner of real property located in the
 555 county where such person is appointed to serve, or, in the case of a regional board of
 556 equalization, is the owner of real property located in any county in the region where such

557 person is appointed to serve, and who is at least a high school graduate shall be qualified,
 558 competent, and compellable to serve as a member or alternate member of the county
 559 board of equalization. No member of the governing authority of a county, municipality,
 560 or consolidated government; member of a county or independent board of education;
 561 member of the county board of tax assessors; employee of the county board of tax
 562 assessors; or county tax appraiser shall be competent to serve as a member or alternate
 563 member of the county board of equalization.

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

571 (B)(i) Within the first year after a member's initial appointment to the board of
 572 equalization on or after January 1, 1981, each member shall satisfactorily complete
 573 not less than 40 hours of instruction in appraisal and equalization processes and
 574 procedures, as prepared and required by the commissioner pursuant to Code Section
 575 48-5-13.

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

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

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

590 ~~(B)(C)(i) No person shall be eligible to hear an appeal as a member of a board of~~
 591 ~~equalization on or after January 1, 2011, unless prior to hearing such appeal, that~~
 592 ~~person shall satisfactorily complete the 40 hours of instruction in appraisal and~~
 593 ~~equalization processes and procedures required under subparagraph (A) of this~~

594 ~~paragraph.~~ Any person appointed to ~~such a~~ board of equalization shall be required to
 595 complete annually a continuing education requirement of at least eight hours of
 596 instruction in appraisal and equalization procedures, as prepared and required by the
 597 commissioner pursuant to Code Section 48-5-13.

598 (ii) The failure of any member to fulfill the requirements of division (i) of this
 599 subparagraph shall render ~~that~~ such member ineligible to serve on the board; and the
 600 vacancy created thereby shall be filled in the same manner as other vacancies on the
 601 board are filled.

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

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

607 (2) The grand jury in each county at any term of court preceding November 1 of 1991
 608 shall select three persons who are otherwise qualified to serve as members of the county
 609 board of equalization and shall also select three persons who are otherwise qualified to
 610 serve as alternate members of the county board of equalization. The three individuals
 611 selected as alternates shall be designated as alternate one, alternate two, and alternate
 612 three, with the most recent appointee being alternate number three, the next most recent
 613 appointee being alternate number two, and the most senior appointee being alternate
 614 number one. One member and one alternate shall be appointed for terms of one year, one
 615 member and one alternate shall be appointed for two years, and one member and one
 616 alternate shall be appointed for three years. Each year thereafter, the grand jury of each
 617 county shall select one member and one alternate for three-year terms.

618 (3) If a vacancy occurs on the county board of equalization, the individual designated as
 619 alternate one shall then serve as a member of the board of equalization for the unexpired
 620 term. If a vacancy occurs among the alternate members, the grand jury then in session
 621 or the next grand jury shall select an individual who is otherwise qualified to serve as an
 622 alternate member of the county board of equalization for the unexpired term. The
 623 individual so selected shall become alternate member three, and the other two alternates
 624 shall be redesignated appropriately.

625 (4) Within five days after the names of the members and alternate members of the county
 626 board or boards of equalization have been selected, the clerk of the superior court shall
 627 issue and deliver cause such appointees to appear before the clerk of the superior court
 628 for the purpose of taking and executing in writing the oath of office. The clerk of the
 629 superior court may utilize any means necessary for such purpose, including, but not
 630 limited to, telephonic or other communication, regular first-class mail, or issuance of and

631 delivery to the sheriff or deputy sheriff a precept containing the names of the persons so
 632 selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall
 633 cause the persons whose names are written on the precept to be served personally or by
 634 leaving the summons at their place of residence. The summons shall direct the persons
 635 named on the summons to appear before the clerk of the superior court on a date specified
 636 in the summons, which date shall not be later than December 15.

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

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

649 _____
 650 Signature of member or alternate member'

651 In addition to the oath of office prescribed in this paragraph, the presiding or chief judge
 652 of the superior court or ~~his or her designee~~ the appeal administrator shall charge each
 653 member and alternate member of the county board of equalization with the law and duties
 654 relating to such office.

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

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

658 (2) If, in the course of determining an appeal, the county board of equalization finds
 659 reason to believe that the property involved in an appeal or the class of property in which
 660 is included the property involved in an appeal is not uniformly assessed with other
 661 property included in the digest, the board shall request the respective parties to the appeal
 662 to present relevant information with respect to that question. If the board determines that
 663 uniformity is not present, the board may order the county board of tax assessors to take
 664 such action as is necessary to obtain uniformity, except that, when a question of
 665 county-wide uniformity is considered by the board, the board may recommend a partial
 666 or total county-wide revaluation only upon a determination by a majority of all the
 667 members of the board that the clear and convincing weight of the evidence requires such

668 action. The board of equalization may act pursuant to this paragraph whether or not the
 669 appellant has raised the issue of uniformity.

670 (3) The board shall establish procedures which comply strictly with the regulations
 671 promulgated by the commissioner pursuant to subparagraph ~~(e)(5)(B)~~ (e)(1)(D) of this
 672 Code section for the conducting of appeals before the board. The procedures shall be
 673 entered into the minutes of the board, and a copy of the procedures shall be made
 674 available to any individual upon request.

675 (4)(A) The ~~clerk of the superior court~~ appeal administrator shall have oversight over
 676 and supervision of all boards of equalization of the county and hearing officers. This
 677 oversight and supervision shall include, but not be limited to, requiring appointment of
 678 members of county boards of equalization by the grand jury; giving the notice of the
 679 appointment of members and alternates of the county board of equalization by the
 680 county grand jury as required by Code Section 15-12-81; collecting the names of
 681 possible appointees; collecting information from possible appointees as to their
 682 qualifications; presenting the names of the possible appointees to the county grand jury;
 683 processing the appointments as required by paragraph (4) of subsection (c) of this Code
 684 section, including administering the oath of office to the newly appointed members and
 685 alternates of the county board of equalization as required by paragraph (5) of such
 686 subsection; instructing the newly appointed members and alternates as to the training
 687 they must receive and the operations of the county board of equalization; presenting to
 688 the grand jury of the county the names of possible appointees to fill vacancies as
 689 provided in paragraph (3) of such subsection; maintaining a roster of board members
 690 and alternates, maintaining a record showing that the board members and alternates
 691 completed training, keeping attendance records of board members and alternates for the
 692 purpose of payment for service, and maintaining the uniform application forms and
 693 keeping a record of the appointment dates of board members and alternates and their
 694 terms in office; and informing the county board of equalization that it must establish by
 695 regulation procedures for conducting appeals before the board as required by paragraph
 696 (3) of this subsection ~~(d) of this Code section~~. Oversight and supervision shall also
 697 include the scheduling of board hearings, assistance in scheduling hearings before
 698 hearing officers, and giving notice of the date, time, and place of hearings to the
 699 taxpayers and the county board of tax assessors and giving notice of the decisions of
 700 the county board of equalization or hearing officer to the taxpayer and county board of
 701 tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

708 (C.1) The operations of the appeal administrator under this Code section shall, for
 709 budgeting purposes, constitute a distinct budget unit within the county budget that is
 710 separate from the operations of the clerk of the superior court. The appeal administrator
 711 budget unit shall contain a separate line item for the compensation of the appeal
 712 administrator for the performance of duties required under this Code section as well as
 713 separate lines items for resources, facilities, and personnel as specified under
 714 subparagraphs (B) and (C) of this paragraph.

715 (D) The ~~clerk of superior court~~ appeal administrator shall maintain any county records
 716 of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned
 717 or unclaimed mail, and from the hearings before the board of equalization and before
 718 hearing officers ~~until~~ for 12 months after the deadline to file any appeal to the superior
 719 court expires. If an appeal is not filed to the superior court, the ~~clerk of superior court~~
 720 appeal administrator is authorized to properly destroy any records from the hearings
 721 before the county board of equalization or hearing officers but shall maintain records
 722 of all notices to the taxpayer and the taxpayer's attorney and certified receipts of
 723 returned or unclaimed mail for 12 months. If an appeal to the superior court is filed,
 724 the ~~clerk of superior court~~ appeal administrator shall file such appeal and records in the
 725 civil action that is considered open by the clerk of superior court for such appeal, and
 726 such records shall become part of the record on appeal in accordance with paragraph
 727 (2) of subsection (g) of this Code section.

728 (e) **Appeal.**

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

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

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

736 (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel
 737 of nonhomestead real property with a fair market value in excess of ~~\$1 million~~
 738 \$750,000.00 as shown on the taxpayer's annual notice of current assessment under
 739 Code Section 48-5-306, and any contiguous nonhomestead real property owned by
 740 the same taxpayer, pursuant to subsection (e.1) of this Code section; or

741 (iv) A hearing officer as to matters of values or uniformity of assessment of one or
742 more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of
743 this Code section with an aggregate fair market value in excess of \$750,000.00 as
744 shown on the taxpayer's annual notice of current assessment under Code Section
745 48-5-306, pursuant to subsection (e.1) of this Code section.

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

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

757 (B.1) The taxpayer or his or her agent or representative may submit in support of his
758 or her appeal an appraisal given, signed, and certified as such by a real property
759 appraiser as classified by the Georgia Real Estate Commission and the Georgia Real
760 Estate Appraisers Board which was performed not later than nine months prior to the
761 date of assessment. The board of tax assessors shall consider the appraisal upon
762 request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax
763 assessors shall notify the taxpayer or his or her agent or representative of acceptance
764 of the appraisal or shall notify the taxpayer or his or her agent or representative of the
765 reasons for rejection.

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

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

773 (B.4) If more than one property of a taxpayer is under appeal, the board of
774 equalization, arbitrator, or hearing officer, as the case may be, shall, upon request of the
775 taxpayer, consolidate all such appeals in one hearing and shall announce separate
776 decisions as to each parcel or item of property. Any appeal from such a consolidated
777 hearing to the superior court as provided in subsection (g) of this Code section shall

778 constitute a single civil action and, unless the taxpayer specifically so indicates in the
779 taxpayer's notice of appeal, shall apply to all such parcels or items of property.
780 (B.5) Within ten days of a final determination of value under this Code section and the
781 expiration of the 30 day appeal period provided by subsection (g) of this Code section,
782 or, as otherwise provided by law, with no further option to appeal, the county board of
783 tax assessors shall forward such final determination of value to the tax commissioner.
784 (C) Appeals to the county board of equalization shall be conducted in the manner
785 provided in paragraph (2) of this subsection. Appeals to a hearing officer shall be
786 conducted in the manner specified in subsection (e.1) of this Code section. Appeals to
787 an arbitrator shall be conducted in the manner specified in subsection (f) of this Code
788 section. Such appeal proceedings shall be conducted between the hours of 8:00 A.M.
789 and 7:00 P.M. on a business day. Following the notification of the taxpayer of the date
790 and time of such taxpayer's scheduled hearing, the taxpayer shall be authorized to
791 exercise a one-time option of changing the date and time of the taxpayer's scheduled
792 hearing to a day and time acceptable to the taxpayer and the county board of tax
793 assessors. ~~The clerk of the superior court~~ appeal administrator shall grant additional
794 extensions to the taxpayer or the county board of tax assessors for good cause shown,
795 or by agreement of the parties.
796 (D) The commissioner, by regulation, shall adopt uniform procedures and standards
797 which shall be followed by county boards of equalization, hearing officers, and
798 arbitrators in determining appeals. Such rules shall be updated and revised periodically
799 and reviewed no less frequently than every five years. The commissioner shall publish
800 and update annually a manual for use by county boards of equalization, arbitrators, and
801 hearing officers.
802 (2)(A) **Appeal to board of equalization.** An appeal shall be effected by e-mailing,
803 if the county board of tax assessors has adopted a written policy consenting to
804 electronic service, ~~or~~ by mailing to, or by filing with the county board of tax assessors
805 a notice of appeal within 45 days from the date of mailing the notice pursuant to Code
806 Section 48-5-306. A written objection to an assessment of real property received by a
807 county board of tax assessors stating the location of the real property and the
808 identification number, if any, contained in the tax notice shall be deemed a notice of
809 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. A
810 written objection to an assessment of personal property received by a county board of
811 tax assessors giving the account number, if any, contained in the tax notice and stating
812 that the objection is to an assessment of personal property shall be deemed a notice of
813 appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. The
814 county board of tax assessors shall review the valuation or denial in question, and, if

815 any changes or corrections are made in the valuation or decision in question, the board
 816 shall send a notice of the changes or corrections to the taxpayer pursuant to Code
 817 Section 48-5-306. Such notice shall also explain the taxpayer's right to appeal to the
 818 county board of equalization as provided in subparagraph (C) of this paragraph if the
 819 taxpayer is dissatisfied with the changes or corrections made by the county board of tax
 820 assessors.

821 (B) If no changes or corrections are made in the valuation or decision, the county board
 822 of tax assessors shall send written notice thereof to the taxpayer, to any authorized
 823 agent or representative of the taxpayer who the taxpayer has requested that such notice
 824 be sent, and to the county board of equalization which notice shall also constitute the
 825 taxpayer's appeal to the county board of equalization without the necessity of the
 826 taxpayer's filing any additional notice of appeal to the county board of tax assessors or
 827 to the county board of equalization. The county board of tax assessors shall also send
 828 or deliver all necessary papers to the county board of equalization. If, however, the
 829 taxpayer and the county board of tax assessors execute a signed agreement as to
 830 valuation, the appeal shall terminate as of the date of such signed agreement.

831 (C) If changes or corrections are made by the county board of tax assessors, the board
 832 shall notify the taxpayer in writing of such changes. The commissioner shall develop
 833 and make available to county boards of tax assessors a suitable form which shall be
 834 used in such notification to the taxpayer. The notice shall be sent by regular mail
 835 properly addressed to the address or addresses the taxpayer provided to the county
 836 board of tax assessors and to any authorized agent or representative of the taxpayer who
 837 the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with
 838 such changes or corrections, the taxpayer shall, within 30 days of the date of mailing
 839 of the change notice, ~~institute an~~ notify the county board of tax assessors to continue
 840 the taxpayer's appeal to the county board of tax assessors equalization by e-mailing, if
 841 the county board of tax assessors has adopted a written policy consenting to electronic
 842 service, or by mailing to or filing with the county board of tax assessors a written notice
 843 of ~~appeal~~ continuance. The county board of tax assessors shall send or deliver the
 844 notice of appeal and all necessary papers to the county board of equalization.

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

849 (3)(A) In any each year in which no county-wide revaluation is implemented, the
 850 county board of tax assessors shall ~~make its determination~~ review the appeal and notify
 851 the taxpayer of any corrections or changes within 180 days after receipt of the

852 taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the
853 taxpayer within such 180 day period ~~during such year, the appeal shall be automatically~~
854 ~~referred to the county board of equalization~~ property valuation asserted by the taxpayer
855 on the property tax return or the taxpayer's notice of appeal shall become the assessed
856 fair market value for the taxpayer's property for the tax year under appeal. If no such
857 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
858 county board of equalization.

859 (B) In any county in which the number of appeals exceeds a number equal to or greater
860 than 3 percent of the total number of parcels in the county or the sum of the current
861 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
862 gross tax digest of the county, the county board of tax assessors shall be granted an
863 additional 180 day period to make its determination and notify the taxpayer. The
864 county board of tax assessors shall notify each affected taxpayer of the additional 180
865 day review period provided in this subparagraph by mail or electronic communication,
866 including posting notice on the website of the county board of tax assessors if such a
867 website is available. Such additional period shall commence immediately following the
868 last day of the 180 days provided for under subparagraph (A) of this paragraph. If the
869 county board of tax assessors fails to review the appeal and notify the taxpayer of any
870 corrections or changes not later than the last day of such additional 180 day period, the
871 most recent property tax valuation asserted by the taxpayer on the property tax return
872 or on appeal shall prevail and shall be deemed the value established on such appeal
873 unless a time extension is granted under subparagraph (C) of this paragraph. If no such
874 assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the
875 county board of equalization.

876 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances
877 proven to the commissioner prior to the expiration of the additional 180 day period
878 provided for under subparagraph (B) of this paragraph, the commissioner shall be
879 authorized to provide for a time extension beyond the end of such additional 180 day
880 period. The duration of any such time extension shall be specified in writing by the
881 commissioner and shall also be posted on the website of the county board of tax
882 assessors if such a website is available. If the county board of tax assessors fails to
883 make its review and notify the taxpayer and the taxpayer's attorney not later than the
884 last day of such time extension, the most recent property tax valuation asserted by the
885 taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail
886 and shall be deemed the value established on such appeal. If no such assertion of value
887 was submitted by the taxpayer, the appeal shall be forwarded to the county board of
888 equalization. In addition, the commissioner shall be authorized to require additional

889 training or require such other remediation as the commissioner may deem appropriate
 890 for failure to meet the deadline imposed by the commissioner under this subparagraph.

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

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

898 (6)(A) Within 15 days of the receipt of the notice of appeal, the county board of
 899 equalization shall set a date for a hearing on the questions presented and shall so notify
 900 the taxpayer and the county board of tax assessors in writing. Such notice shall be sent
 901 by first-class mail to the taxpayer and to any authorized agent or representative of the
 902 taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be
 903 transmitted by e-mail to the county board of tax assessors if such board has adopted a
 904 written policy consenting to electronic service, and, if it has not, then such notice shall
 905 be sent to such board by first-class mail or intergovernmental mail. Such written notice
 906 shall advise each party that he or she may request a list of witnesses, documents, or
 907 other written evidence to be presented at the hearing by the other party, which shall be
 908 provided to the requesting party not less than seven days prior to the time of the
 909 hearing. Any failure to comply with this requirement shall be grounds for an automatic
 910 continuance or for exclusion of such witness, documents, or other written evidence. A
 911 taxpayer may appear before the board of equalization concerning any appeal in person,
 912 by his or her authorized agent or representative, or both. The taxpayer shall specify in
 913 writing to the board of equalization the name of any such agent or representative prior
 914 to any appearance by the agent or representative before the board.

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

919 (C) If more than one ~~contiguous~~ property of a taxpayer is under appeal, the board of
 920 equalization shall, upon request of the taxpayer, consolidate all such appeals in one
 921 hearing and ~~render~~ announce separate decisions as to each parcel or item of property.
 922 Any appeal from such a consolidated board of equalization hearing to the superior court
 923 as provided in this subsection shall constitute a single civil action, and, unless the
 924 taxpayer specifically so indicates in his or her notice of appeal, shall apply to all such
 925 parcels or items of property.

926 (D)(i) The board of equalization shall ~~render~~ announce its decision on each appeal
 927 at the conclusion of the hearing ~~under~~ held in accordance with subparagraph (B) of
 928 this paragraph before proceeding with another hearing. The decision of the county
 929 board of equalization shall be in writing, shall be signed by each member of the
 930 board, shall specifically decide each question presented by the appeal, shall specify
 931 the reason or reasons for each such decision as to the specific issues of taxability,
 932 uniformity of assessment, value, or denial of homestead exemptions depending upon
 933 the specific issue or issues raised by the taxpayer in the course of such taxpayer's
 934 appeal, shall state that with respect to the appeal no member of the board is
 935 disqualified from acting by virtue of subsection (j) of this Code section, and shall
 936 certify the date on which notice of the decision is given to the parties. Notice of the
 937 decision shall be delivered by hand to each party, with written receipt, or given to
 938 each party by sending a copy of the decision by registered or certified mail or
 939 statutory overnight delivery to the appellant and by filing the original copy of the
 940 decision with the county board of tax assessors. Each of the three members of the
 941 county board of equalization must be present and must participate in the deliberations
 942 on any appeal. A majority vote shall be required in any matter. All three members
 943 of the board ~~must~~ shall sign the decision indicating their vote.

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

950 (iii)(I) If the county's tax bills are issued before an appeal has been finally
 951 determined, the county board of tax assessors shall specify to the county tax
 952 commissioner the lesser of the valuation in the last year for which taxes were finally
 953 determined to be due on the property or 85 percent of the current year's value,
 954 unless the property in issue is homestead property and has been issued a building
 955 permit and structural improvements have occurred, or structural improvements have
 956 been made without a building permit, in which case, it shall specify 85 percent of
 957 the current year's valuation as set by the county board of tax assessors. Depending
 958 on the circumstances of the property, this amount shall be the basis for a temporary
 959 tax bill to be issued; provided, however, that a nonhomestead owner of a single
 960 property valued at \$2 million or more may elect to pay the temporary tax bill which
 961 specifies 85 percent of the current year's valuation; or, such owner may elect to pay
 962 the amount of the difference between the 85 percent tax bill based on the current

963 year's valuation and the tax bill based on the valuation from the last year for which
 964 taxes were finally determined to be due on the property in conjunction with the
 965 amount of the tax bill based on valuation from the last year for which taxes were
 966 finally determined to be due on the property, to the tax commissioner's office. Only
 967 the amount which represents the difference between the tax bill based on the current
 968 year's valuation and the tax bill based on the valuation from the last year for which
 969 taxes were finally determined to be due will be held in an escrow account by the tax
 970 commissioner's office. Once the appeal is concluded, the escrowed funds shall be
 971 released by the tax commissioner's office to the prevailing party. The taxpayer may
 972 elect to pay the temporary tax bill in the amount of 100 percent of the current year's
 973 valuation if no substantial property improvement has occurred. The county tax
 974 commissioner shall have the authority to adjust such tax bill to reflect the 100
 975 percent value as requested by the taxpayer. Such tax bill shall be accompanied by
 976 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of
 977 the appeal process. Such notice shall also indicate that upon resolution of the
 978 appeal, there may be additional taxes due or a refund issued.

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

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

987 (7) ~~The clerk of the superior court~~ appeal administrator shall furnish the county board
 988 of equalization necessary facilities and ~~secretarial and clerical~~ administrative help. The
 989 ~~clerk of the superior court~~ appeal administrator shall see that the records and information
 990 of the county board of tax assessors are transmitted to the county board of equalization.
 991 The county board of equalization ~~must~~ shall consider in the performance of its duties the
 992 information furnished by the county board of tax assessors and the taxpayer.

993 (8) ~~The taxpayer or his or her agent or representative may submit in support of his or her~~
 994 ~~appeal the most current report of the sales ratio study for the county conducted pursuant~~
 995 ~~to Code Section 48-5-274. The board must consider the study upon any such request.~~

996 ~~(9)~~(8) If at any time during the appeal process to the county board of equalization and
 997 after certification by the county board of tax assessors to the county board of
 998 equalization, the county board of tax assessors and the taxpayer mutually agree in writing
 999 on the fair market value, then the county board of tax assessors, or the county board of

1000 equalization, as the case may be, shall enter the agreed amount in all appropriate records
 1001 as the fair market value of the property under appeal, and the appeal shall be concluded.
 1002 The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation
 1003 unless otherwise waived by both parties.

1004 (e.1) **Appeals to hearing officer.**

1005 (1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead
 1006 real property with a fair market value in excess of ~~\$1 million~~ \$750,000.00 as shown on
 1007 the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the
 1008 option of the taxpayer, an appeal may be submitted to a hearing officer in accordance
 1009 with this subsection. If such taxpayer owns nonhomestead real property contiguous to
 1010 such qualified nonhomestead real property, at the option of the taxpayer, such
 1011 contiguous property may be consolidated with the qualified property for purposes of the
 1012 hearing under this subsection.

1013 (B)(i) As used in this subparagraph, the term 'wireless property' means tangible
 1014 personal property or equipment used directly for the provision of wireless services by
 1015 a provider of wireless services which is attached to or is located underneath a wireless
 1016 cell tower or at a network data center location but which is not permanently affixed
 1017 to such tower or data center so as to constitute a fixture.

1018 (ii) For any dispute involving the values or uniformity of one or more account
 1019 numbers of wireless property as defined in this subparagraph with an aggregate fair
 1020 market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of
 1021 current assessment under Code Section 48-5-306, at the option of the taxpayer, an
 1022 appeal may be submitted to a hearing officer in accordance with this subsection.

1023 (2) Individuals desiring to serve as hearing officers and who are either state certified
 1024 general real property appraisers or state certified residential real property appraisers as
 1025 classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers
 1026 Board for real property appeals or are designated appraisers by a nationally recognized
 1027 appraiser's organization for wireless property appeals shall complete and submit an
 1028 application, a list of counties the hearing officer is willing to serve, disqualification
 1029 questionnaire, and resume and be approved by the Georgia Real Estate Commission and
 1030 the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall
 1031 annually publish a list of qualified and approved hearing officers for Georgia.

1032 (3) ~~The clerk of the superior court~~ appeal administrator shall furnish any hearing officer
 1033 so selected the necessary facilities.

1034 (4) An appeal shall be effected by e-mailing, if the county board of tax assessors has
 1035 adopted a written policy consenting to electronic service, or by filing with the county
 1036 board of tax assessors a notice of appeal to a hearing officer within 45 days from the date

1037 of mailing the notice of assessment pursuant to Code Section 48-5-306. A written
 1038 objection to an assessment of real property or wireless property received by a county
 1039 board of tax assessors stating the taxpayer's election to appeal to a hearing officer and
 1040 showing the location of the real property or wireless property contained in the assessment
 1041 notice shall be deemed a notice of appeal by the taxpayer.

1042 (5) The county board of tax assessors may for no more than 90 days review the
 1043 taxpayer's written appeal, and if changes or corrections are made by the county board of
 1044 tax assessors, the board shall notify the taxpayer in writing of such changes. ~~If within~~
 1045 Within 30 days of the county board of tax assessors' mailing of such notice, the taxpayer
 1046 ~~notifies~~ may notify the county board of tax assessors in writing that ~~such~~ the changes or
 1047 corrections made by the county board of tax assessors are not acceptable, in which case,
 1048 the county board of tax assessors shall, within 30 days of the date of mailing of such
 1049 taxpayer's notification, send or deliver ~~the notice of appeal and~~ all necessary papers to the
 1050 ~~clerk of the superior court~~ appeal administrator and mail a copy to the taxpayer or,
 1051 alternatively, forward the appeal to the board of equalization if so elected by the taxpayer
 1052 and such election is included in the taxpayer's notification that the changes are not
 1053 acceptable. If, after review, the county board of tax assessors determines that no changes
 1054 or corrections are warranted, the county board of tax assessors shall notify the taxpayer
 1055 of such decision. The taxpayer may elect to forward the appeal to the board of
 1056 equalization by notifying the county board of tax assessors within 30 days of the mailing
 1057 of the county board of tax assessor's notice of no changes or corrections. Upon the
 1058 expiration of 30 days following the mailing of the county board of tax assessors' notice
 1059 of no changes or corrections, the county board of tax assessors shall certify the notice of
 1060 appeal and send or deliver all necessary papers to the appeal administrator for the appeal
 1061 to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy
 1062 to the taxpayer.

1063 (6)(A) ~~The clerk of superior court~~ appeal administrator shall randomly select from such
 1064 list a hearing officer who shall have experience or expertise in hearing or appraising the
 1065 type of property that is the subject of appeal to hear the appeal, unless the taxpayer and
 1066 the county board of tax assessors mutually agree upon a hearing officer from such list.
 1067 The appeal administrator shall notify the taxpayer and the taxpayer's attorney in
 1068 compliance with subsection (o) of this Code section of the name of the hearing officer
 1069 and transmit a copy of the hearing officer's disqualification questionnaire and resume
 1070 provided for under paragraph (2) of this subsection. The hearing officer, in conjunction
 1071 with all parties to the appeal, shall set a time and place to hear evidence and testimony
 1072 from both parties. The hearing shall take place in the county where the property is
 1073 located, or such other place as mutually agreed to by the parties and the hearing officer.

1074 The hearing officer shall provide electronic or written notice to the parties personally
 1075 or by registered or certified mail or statutory overnight delivery not less than ten days
 1076 before the hearing. Such written notice shall advise each party that documents or other
 1077 written evidence to be presented at the hearing by a party must be provided to the other
 1078 party not less than seven days prior to the time of the hearing and that any failure to
 1079 comply with this requirement shall be grounds for an automatic continuance or for
 1080 exclusion of such documents or other written evidence.

1081 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
 1082 officer who is willing to serve, the appeal administrator shall transfer the certification
 1083 of the appeal to the county or regional board of equalization and notify the taxpayer and
 1084 the taxpayer's attorney in compliance with subsection (o) of this Code section and the
 1085 county board of tax assessors of the transmittal of such appeal.

1086 (7) The hearing officer shall swear in all witnesses, perform the powers, duties, and
 1087 authority of a county or regional board of equalization, and determine the fair market
 1088 value of the real property or wireless property based upon the testimony and evidence
 1089 presented during the hearing. Any issues other than fair market value and uniformity
 1090 raised in the appeal shall be preserved for appeal to the superior court. The board of tax
 1091 assessors shall have the burden of proving its opinion of value and the validity of its
 1092 proposed assessment by a preponderance of evidence. At the conclusion of the hearing,
 1093 the hearing officer shall notify both parties of the decision verbally and shall either send
 1094 ~~the taxpayer~~ both parties the decision in writing or deliver the decision by hand to each
 1095 party, with written receipt.

1096 (8) The taxpayer or the board of tax assessors may appeal the decision of the hearing
 1097 officer to the superior court as provided in subsection (g) of this Code section.

1098 (9) If, at any time during the appeal under this subsection, the taxpayer and the county
 1099 board of tax assessors execute a signed written agreement on the fair market value and
 1100 any other issues raised; the appeal shall terminate as of the date of such signed
 1101 agreement; ~~and~~ the fair market value as set forth in such agreement shall become final;
 1102 and subsection (c) of Code Section 48-5-299 shall apply. ~~The provisions contained in~~
 1103 ~~this paragraph may be waived at any time by written consent of the taxpayer and the~~
 1104 ~~county board of tax assessors.~~

1105 (9.1) The provisions contained in this subsection may be waived at any time by written
 1106 consent of the taxpayer and the county board of tax assessors.

1107 (10) Each hearing officer shall be compensated by the county for time expended in
 1108 considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per
 1109 hour for the first hour and not less than \$25.00 per hour for each hour thereafter as
 1110 determined by the county governing authority or as may be agreed upon by the parties

1111 with the consent of the county governing authority. Compensation pursuant to this
 1112 paragraph shall be paid from the county treasury upon certification by the hearing officer
 1113 of the hours expended in hearing of appeals. The attendance at any training required by
 1114 the commissioner shall be part of the qualifications of the hearing officer, and any
 1115 nominal cost of such training shall be paid by the hearing officer. ~~If the clerk of the~~
 1116 ~~superior court, after diligent search, cannot find a qualified hearing officer who is willing~~
 1117 ~~to serve, the clerk of the superior court shall notify the county board of tax assessors in~~
 1118 ~~writing. The county board of tax assessors shall then certify the appeal to the county or~~
 1119 ~~regional board of equalization.~~

1120 (11) The commissioner shall promulgate rules and regulations for the proper
 1121 administration of this subsection, including, but not limited to, ~~a uniform appeal form;~~
 1122 ~~qualifications; training, including an eight-hour course on Georgia property law, Georgia~~
 1123 ~~evidence law, preponderance of evidence, burden of proof, credibility of the witnesses,~~
 1124 ~~and weight of evidence; disqualification questionnaire; selection; removal; an annual~~
 1125 ~~continuing education requirement of at least four hours of instruction in recent legislation,~~
 1126 ~~current case law, and updates on appraisal and equalization procedures, as prepared and~~
 1127 ~~required by the commissioner;~~ and any other matters necessary to the proper
 1128 administration of this subsection. The failure of any hearing officer to fulfill the
 1129 requirements of this paragraph shall render such officer ineligible to serve. Such rules
 1130 and regulations shall also include a uniform appeal form which shall require the initial
 1131 assertion of a valuation of the property by the taxpayer. Any such assertion of value shall
 1132 be subject to later revision by the taxpayer based upon written evidence. The
 1133 commissioner shall seek input from all interested parties prior to such promulgation.

1134 (12) If the county's tax bills are issued before the hearing officer has rendered his or her
 1135 decision on property which is on appeal, a temporary tax bill shall be issued in the same
 1136 manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

1137 (13) Upon determination of the final value, the temporary tax bill shall be adjusted as
 1138 required under division (e)(6)(D)(iii) of this Code section."

1139 **"(h) Recording of interviews or hearings.**

1140 (1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the
 1141 taxpayer shall be entitled to: ~~make recordings of any interview with any officer or~~
 1142 ~~employee of the taxing authority relating to the valuation of the taxpayer's property~~
 1143 ~~subject to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's~~
 1144 ~~expense and with equipment provided by the taxpayer, and no such officer or employee~~
 1145 ~~may refuse to participate in an interview relating to such valuation for reason of the~~
 1146 ~~taxpayer's choice to record such interview.~~

1147 (A) Have an interview with an officer or employee, that is authorized to discuss tax
 1148 assessments of the board of tax assessors relating to the valuation of the taxpayer's
 1149 property subject to such assessment, appeal, arbitration, or related proceeding, and the
 1150 taxpayer may record the interview at the taxpayer's expense and with equipment
 1151 provided by the taxpayer, and no such officer or employee of the board of tax assessors
 1152 may refuse to participate in an interview relating to such valuation for reason of the
 1153 taxpayer's choice to record such interview; and

1154 (B) Record, at the taxpayer's expense and with equipment provided by the taxpayer,
 1155 all proceedings before the board of equalization or any hearing officer.

1156 (2) The interview referenced in subparagraph (A) of paragraph (1) of this subsection
 1157 shall be granted to the taxpayer within 30 calendar days from the postmark date of the
 1158 taxpayer's written request for the interview, and the interview shall be conducted in the
 1159 office of the board of assessors. The time and date for the interview, within such 30
 1160 calendar day period, shall be mutually agreed upon between the taxpayer and the taxing
 1161 authority. The taxing authority may extend the time period for the interview an
 1162 additional 30 days upon written notification to the taxpayer.

1163 (3) The superior courts of this state shall have jurisdiction to enforce the provisions of
 1164 this subsection directly and without the issue being first brought to any administrative
 1165 procedure or hearing. The taxpayer shall be awarded damages in the amount of \$100.00
 1166 per occurrence where the taxpayer requested the interview, in compliance with this
 1167 subsection, and the board of assessors failed to timely comply; and, the taxpayer shall be
 1168 entitled to recover reasonable attorney's fees and expenses of litigation incurred in any
 1169 action brought to compel such interview.

1170 **(i) Alternate members of boards of equalization.**

1171 (1) Alternate members of the county board of equalization in the order in which selected
 1172 shall serve:

1173 ~~(1)~~(A) As members of the county board of equalization in the event there is a
 1174 permanent vacancy on the board created by the death, ineligibility, removal from the
 1175 county, or incapacitating illness of a member or by any other circumstances. An
 1176 alternate member who fills a permanent vacancy shall be considered a member of the
 1177 board for the remainder of the unexpired term; or

1178 ~~(2)~~(B) In any appeal with respect to which a member of the board is disqualified and
 1179 shall be considered a member of the board; or for which an alternate member is selected
 1180 for service by the appeal administrator.

1181 ~~(3) In any appeal at a regularly scheduled or called meeting in the absence of a member~~
 1182 ~~and shall be considered a member of the board.~~

1183 (2) A hearing panel shall consist of no more than three members at any time, one of
 1184 whom shall serve as the presiding member for the purpose of the hearing.

1185 **(j) Disqualification.**

1186 (1) No member of the county board of equalization and no hearing officer shall serve
 1187 with respect to any appeal concerning which he or she would be subject to a challenge
 1188 for cause if he or she were a member of a panel of jurors in a civil case involving the
 1189 same subject matter.

1190 (2) The parties to an appeal to the county board of equalization or to a hearing officer
 1191 shall file in writing with the appeal, in the case of the person appealing, or, in the case of
 1192 the county board of tax assessors, with the certificate transmitting the appeal, questions
 1193 relating to the disqualification of members of the county board of equalization or hearing
 1194 officer. Each question shall be phrased so that it can be answered by an affirmative or
 1195 negative response. The members of the county board of equalization or hearing officer
 1196 shall, in writing under oath within two days of their receipt of the appeal, answer the
 1197 questions and any question which may be adopted pursuant to subparagraph (e)(1)(D) of
 1198 this Code section. Answers of the county board of equalization or hearing officers shall
 1199 be part of the decision of the board or hearing officer and shall be served on each party
 1200 by first-class mail. Determination of disqualification shall be made by the judge of the
 1201 superior court upon the request of any party when the request is made within two days
 1202 of the response of the board or hearing officer to the questions. The time prescribed
 1203 under subparagraph (e)(6)(A) of this Code section shall be tolled pending the
 1204 determination by the judge of the superior court.

1205 **(k) Compensation of board of equalization members.**

1206 (1) Each member of the county board of equalization shall be compensated by the county
 1207 per diem for time expended in considering appeals. The compensation shall be paid at
 1208 a rate of not less than \$25.00 per day and shall be determined by the county governing
 1209 authority. The attendance at required approved appraisal courses shall be part of the
 1210 official duties of a member of the board, and he or she shall be paid for each day in
 1211 attendance at such courses and shall be allowed reasonable expenses necessarily incurred
 1212 in connection with such courses. Compensation pursuant to this subsection paragraph
 1213 shall be paid from the county treasury upon certification by the member of the days
 1214 expended in consideration of appeals or attending approved appraisal courses.

1215 (2) Each member of the county board of equalization who participates in online training
 1216 provided by the department shall be compensated by the county at the rate of \$25.00 per
 1217 day for each eight hours of completed training. A member shall certify under oath and
 1218 file an affidavit with the appeal administrator stating the number of hours required to
 1219 complete such training and the number of hours which were actually completed. The

1220 appeal administrator shall review the affidavit and, following approval thereof, shall
 1221 notify the county governing authority. The Council of Superior Court Clerks of Georgia
 1222 shall develop and make available an appropriate form for such purpose. Compensation
 1223 pursuant to this paragraph shall be paid from the county treasury following approval of
 1224 the appeal administrator of the affidavit filed under this paragraph.

1225 (l) **Military service.**

1226 In the event of the absence of an individual from such individual's residence because of
 1227 duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f)
 1228 of this Code section shall be tolled for a period of 90 days. During this period, any member
 1229 of the immediate family of the individual, or a friend of the individual, may notify the tax
 1230 receiver or the tax commissioner of the individual's absence due to military service and
 1231 submit written notice of representation for the limited purpose of the appeal. Upon receipt
 1232 of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

1233 (m) **Interest.**

1234 (1) For the purposes of this Code section, any final value that causes a ~~deduction~~
 1235 reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the
 1236 tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days
 1237 from the date of the final determination of value. Such refund shall include interest ~~on~~
 1238 ~~the amount of the deduction~~ at the same rate specified in Code Section 48-2-35 which
 1239 shall accrue from ~~November 15~~ the due date of the taxable year in question or the date
 1240 ~~the final installment was due or was paid, whichever is later, through the date on which~~
 1241 ~~the refund is paid or 60 days from the date of the final determination of value was made,~~
 1242 ~~whichever is earlier.~~ In no event shall the amount of such interest exceed \$150.00 for
 1243 homestead property or \$5,000.00 for nonhomestead property. Any refund paid after the
 1244 sixtieth day shall accrue interest from the sixty-first day until paid with interest at the
 1245 same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day
 1246 and forward shall not be subject to the limits imposed by this subsection. The tax
 1247 commissioner shall pay the tax refund and any interest for the refund from current
 1248 collections in the same proportion for each of the levying authorities for whom the taxes
 1249 were collected.

1250 (2) For the purposes of this Code section, any final value that causes an increase in taxes
 1251 and creates an additional billing shall be paid to the tax commissioner as any other tax
 1252 ~~due along with interest, as specified in Code Section 48-2-35. The tax commissioner~~
 1253 ~~shall adjust the tax bill, including interest, within 15 days from the date of the final~~
 1254 ~~determination of value and mail the adjusted bill to the taxpayer. Such interest shall~~
 1255 ~~accrue from November 15 of the taxable year in question or the final installment of the~~
 1256 ~~tax was due through the date on which the bill was adjusted and mailed or 15 days from~~

1257 ~~the date of the final determination, whichever is earlier. The interest computed on the~~
 1258 ~~additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00~~
 1259 ~~for nonhomestead property.~~ After the tax bill notice has been mailed out, the taxpayer
 1260 shall be afforded 60 days from the date of the postmark to make full payment of the
 1261 adjusted bill ~~and interest.~~ Once the 60 day payment period has expired, the bill shall be
 1262 considered past due and interest shall accrue from the original billing due date as
 1263 specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past
 1264 due, all other fees, penalties, and late and collection notices shall apply as prescribed in
 1265 this chapter for the collection of delinquent taxes.

1266 (n) **Service of notice.**

1267 A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this
 1268 Code section shall be deemed filed as of the date of the United States Postal Service
 1269 postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax
 1270 assessors has adopted a written policy consenting to electronic service, by transmitting a
 1271 copy to the board of tax assessors via e-mail in portable document format using all e-mail
 1272 addresses provided by the board of tax assessors ~~and showing in the subject line of the~~
 1273 ~~e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters.~~
 1274 Service by mail, statutory overnight delivery, or electronic transmittal is complete upon
 1275 such service. Proof of service may be made within 45 days of receipt of the annual notice
 1276 of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the
 1277 taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by
 1278 affidavit. Failure to make proof of service shall not affect the validity of service.

1279 (o) When a taxpayer authorizes an agent, representative, or attorney in writing to act on
 1280 the taxpayer's behalf, and a copy of such written authorization is provided to the county
 1281 board of tax assessors, all notices required to be provided to the taxpayer under this Code
 1282 section, including those regarding hearing times, dates, certifications, notice of changes or
 1283 corrections, or other official actions, shall ~~instead~~ be provided to ~~such~~ the taxpayer and the
 1284 authorized agent, representative, or attorney. Upon agreement by the county board of tax
 1285 assessors and the taxpayer's agent, representative, or attorney, notices required by this Code
 1286 section to be sent to the taxpayer or the taxpayer's agent, representative, or attorney may
 1287 be sent by e-mail. The failure to comply with this subsection with respect to a notice
 1288 required under this Code section shall result in the tolling of any deadline imposed on the
 1289 taxpayer under this Code section with respect to that notice."

SECTION 16.

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

"(f) Nonbinding arbitration.

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

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

(3)(A) Following an election by the taxpayer to use the arbitration provisions of this subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide to the county board of tax assessors for consideration a copy of a certified appraisal. Failure of the taxpayer to provide such certified appraisal within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal immediately forwarded to the board of equalization. Prior to appointment of the arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the county board of tax assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the county board of tax assessors shall either accept the taxpayer's appraisal, in which case that value shall become final, or the county board of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the date of such rejection a written notification by certified mail of such rejection to the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, in which case the county board of tax assessors shall certify within 45 days the appeal to the appeal administrator of the county in which the property is located along with any other papers specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by

1327 the county board of tax assessors. In the event the taxpayer is not notified of a rejection
1328 of the taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value
1329 shall become final. In the event that the county board of tax assessors neither accepts
1330 nor rejects the value set out in the certified appraisal within 45 days after the receipt of
1331 the certified appraisal, then the certified appraisal shall become the final value. All
1332 papers and information certified to the appeal administrator shall become a part of the
1333 record on arbitration. At the time of certification of the appeal, the county board of tax
1334 assessors shall serve the taxpayer and the taxpayer's attorney of record in compliance
1335 with subsection (o) of this Code section, if any, or employee with a copy of the
1336 certification along with any other papers specified by the person seeking arbitration
1337 along with the civil action file number assigned to the appeal, if any. Within 15 days
1338 of filing the certification to the appeal administrator, the presiding or chief judge of the
1339 superior court of the circuit in which the property is located shall issue an order
1340 authorizing the arbitration.

1341 (B) At any point, the county board of tax assessors and the taxpayer may execute a
1342 signed, written agreement establishing the fair market value without entering into or
1343 completing the arbitration process. The fair market value as set forth in such agreement
1344 shall become the final value.

1345 (C) The arbitration shall be conducted pursuant to the following procedure:

1346 (i) The county board of tax assessors shall, at the time the appeal is certified to the
1347 appeal administrator under subparagraph (A) of this paragraph, provide to the
1348 taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur
1349 within 60 days after the date of sending the rejection of the taxpayer's certified
1350 appraisal. Following the notification of the taxpayer of the date and time of the
1351 meeting, the taxpayer shall be authorized to exercise a one-time option of changing
1352 the date and time of the meeting to a date and time acceptable to the taxpayer and the
1353 county board of tax assessors. If the parties agree, the matter shall be submitted to a
1354 single arbitrator chosen by the parties. If the parties cannot agree on the single
1355 arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior
1356 court of the circuit in which the property is located within 30 days after the filing of
1357 a petition by either party;

1358 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as a
1359 state certified general real property appraiser or state certified residential real property
1360 appraiser pursuant to the rules and regulations of the Georgia Real Estate Commission
1361 and the Georgia Real Estate Appraisers Board and shall have experience or expertise
1362 in appraising the type of property that is the subject of the arbitration;

1363 (iii) The arbitrator, within 30 days after his or her appointment, shall set a time and
1364 place to hear evidence and testimony from both parties. The arbitrator shall provide
1365 written notice to the parties personally or by registered or certified mail or statutory
1366 overnight delivery not less than ten days before the hearing. Such written notice shall
1367 advise each party that documents or other written evidence to be presented at the
1368 hearing by a party must be provided to the other party not less than seven days prior
1369 to the time of the hearing and that any failure to comply with this requirement, unless
1370 waived by mutual written agreement of such parties, shall be grounds for a
1371 continuance or for exclusion of such documents or other written evidence. The
1372 arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
1373 Following notification of the taxpayer of the date and time of the hearing, the
1374 taxpayer shall be authorized to exercise a one-time option of changing the date and
1375 time of the hearing to a date and time acceptable to the taxpayer and the county board
1376 of tax assessors. The presiding or chief judge of the superior court of the circuit in
1377 which the property is located may direct the arbitrator to proceed promptly with the
1378 hearing and the determination of the appeal upon application of any party. The
1379 hearing shall occur in the county in which the property is located or such other place
1380 as may be agreed upon in writing by the parties;

1381 (iv) At the hearing, the parties shall be entitled to be heard, to present documents,
1382 testimony, and other matters, and to cross-examine witnesses. The arbitrator may
1383 hear and determine the controversy upon the documents, testimony, and other matters
1384 produced notwithstanding the failure of a party duly notified to appear;

1385 (v) The arbitrator shall maintain a record of all pleadings, documents, testimony, and
1386 other matters introduced at the hearing. The arbitrator or any party to the proceeding
1387 may have the proceedings transcribed by a court reporter;

1388 (vi) The provisions of this paragraph may be waived at any time by written consent
1389 of the taxpayer and the board of tax assessors;

1390 (vii) At the conclusion of the hearing, the arbitrator shall render a decision regarding
1391 the fair market value of the property subject to nonbinding arbitration;

1392 (viii) In order to determine the fair market value, the arbitrator may consider the final
1393 value for the property submitted by the county board of tax assessors at the hearing
1394 and the final value submitted by the taxpayer at the hearing. The taxpayer shall be
1395 responsible for the cost of any appraisal by the taxpayer's appraiser;

1396 (ix) The arbitrator shall consider the final value submitted by the county board of tax
1397 assessors, the final value submitted by the taxpayer, and evidence supporting the
1398 values submitted by the county board of tax assessors and the taxpayer. The arbitrator
1399 shall determine the fair market value of the property under appeal. The arbitrator

1400 shall notify both parties of the decision verbally and shall either send both parties the
 1401 decision in writing or deliver the decision by hand to each party, with written receipt;
 1402 (x) If the taxpayer's value is closest to the fair market value determined by the
 1403 arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If
 1404 the value of the board of tax assessors is closest to the fair market value determined
 1405 by the arbitrator, the taxpayer shall be responsible for the fees and costs of such
 1406 arbitrator; and

1407 (xi) The board of tax assessors shall have the burden of proving its opinion of value
 1408 and the validity of its proposed assessment by a preponderance of evidence.

1409 (4) If the county's tax bills are issued before an arbitrator has rendered his or her decision
 1410 on property which is on appeal, a temporary tax bill shall be issued in the same manner
 1411 as otherwise required under division (e)(6)(D)(iii) of this Code section.

1412 (5) Upon determination of the final value, the temporary tax bill shall be adjusted as
 1413 required under division (e)(6)(D)(iii) of this Code section.

1414 **(g) Appeals to the superior court.**

1415 (1) The taxpayer or the county board of tax assessors may appeal decisions of the county
 1416 board of equalization, hearing officer, or arbitrator, as applicable, to the superior court
 1417 of the county in which the property lies. By mutual written agreement, the taxpayer and
 1418 the county board of tax assessors may waive an appeal to the county board of
 1419 equalization and initiate an appeal under this subsection. A county board of tax assessors
 1420 shall not appeal a decision of the county board of equalization, arbitrator, or hearing
 1421 officer, as applicable, changing an assessment by 20 percent or less unless the board of
 1422 tax assessors gives the county governing authority a written notice of its intention to
 1423 appeal, and, within ten days of receipt of the notice, the county governing authority by
 1424 majority vote does not prohibit the appeal. In the case of a joint city-county board of tax
 1425 assessors, such notice shall be given to the city and county governing authorities, either
 1426 of which may prohibit the appeal by majority vote within the allowed period of time.

1427 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
 1428 effected by e-mailing, if the county board of tax assessors has adopted a written policy
 1429 consenting to electronic service, or by mailing to or filing with the county board of tax
 1430 assessors a written notice of appeal. An appeal by the county board of tax assessors shall
 1431 be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and
 1432 shall contain the name and the last known address of the taxpayer. The notice of appeal
 1433 shall specifically state the grounds for appeal. The notice shall be mailed or filed within
 1434 30 days from the date on which the decision of the county board of equalization, hearing
 1435 officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of
 1436 subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of receipt

1437 of a taxpayer's notice of appeal and before certification of the appeal to the superior court,
1438 the county board of tax assessors shall send to the taxpayer notice that a settlement
1439 conference, in which the county board of tax assessors and the taxpayer shall confer in
1440 good faith, will be held at a specified date and time which shall be no later than 30 days
1441 from the notice of the settlement conference, and notice of the amount of the filing fee,
1442 if any, required by the clerk of the superior court. The taxpayer may exercise a one-time
1443 option to reschedule the settlement conference to a different date and time acceptable to
1444 the taxpayer, but in no event later than 30 days from the date of the notice. If at the end
1445 of the 45 day review period the county board of tax assessors elects not to hold a
1446 settlement conference, then the appeal shall terminate and the taxpayer's stated value shall
1447 be entered in the records of the board of tax assessors as the fair market value for the year
1448 under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply
1449 to such value. If the taxpayer chooses not to participate in the settlement conference, he
1450 or she may not seek and shall not be awarded fees and costs at such time when the appeal
1451 is settled in superior court. If at the conclusion of the settlement conference the parties
1452 reach an agreement, the settlement value shall be entered in the records of the county
1453 board of tax assessors as the fair market value for the tax year under appeal and the
1454 provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the
1455 conclusion of the settlement conference the parties cannot agree on a fair market value,
1456 then written notice shall be provided to the taxpayer that the filing fees must be paid by
1457 the taxpayer to the clerk of the superior court within ten days of the date of the
1458 conference, with a copy of the check delivered to the county board of tax assessors.
1459 Notwithstanding any other provision of law to the contrary, the amount of the filing fee
1460 for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall
1461 not be subject to any other fees or additional costs otherwise required under any provision
1462 of Title 15 or under any other provision of law. Immediately following payment of such
1463 \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit
1464 the proceeds thereof to the governing authority of the county which shall deposit the
1465 proceeds into the general fund of the county. Within 30 days of receipt of proof of
1466 payment to the clerk of the superior court, the county board of tax assessors shall certify
1467 to the clerk of the superior court the notice of appeal and any other papers specified by
1468 the person appealing including, but not limited to, the staff information from the file used
1469 by the county board of tax assessors, the county board of equalization, the hearing officer,
1470 or the arbitrator. All papers and information certified to the clerk shall become a part of
1471 the record on appeal to the superior court. At the time of certification of the appeal, the
1472 county board of tax assessors shall serve the taxpayer and his or her attorney of record,
1473 if any, with a copy of the notice of appeal and with the civil action file number assigned

1474 to the appeal. Such service shall be effected in accordance with subsection (b) of Code
1475 Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county
1476 board of tax assessors in the appeal until such service has been made.

1477 (3) The appeal shall constitute a de novo action. The board of tax assessors shall have
1478 the burden of proving its opinions of value and the validity of its proposed assessment by
1479 a preponderance of evidence. Upon a failure of the board of tax assessors to meet such
1480 burden of proof, the court may, upon motion or sua sponte, authorize the finding that the
1481 value asserted by the board of tax assessors is unreasonable and authorize the
1482 determination of the final value of the property.

1483 (4)(A) The appeal shall be placed on the court's next available jury or bench trial
1484 calendar, at the taxpayer's election, following the filing of the appeal unless continued
1485 by the court. If only questions of law are presented in the appeal, the appeal shall be
1486 heard as soon as practicable before the court sitting without a jury. Each hearing before
1487 the court sitting without a jury at the taxpayer's election shall be held within 30 days
1488 following the date on which the appeal is filed with the clerk of the superior court.

1489 (B)(i) The county board of tax assessors shall use the valuation of the county board
1490 of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the
1491 tax digest for the county.

1492 (ii)(I) If the final determination of value on appeal is less than the valuation thus
1493 used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to
1494 reflect the final value for the year in question.

1495 (II) If the final determination of value on appeal causes a reduction in taxes and
1496 creates a refund that is owed to the taxpayer, it shall be paid by the tax
1497 commissioner to the taxpayer, entity, or transferee who paid the taxes with interest,
1498 as provided in subsection (m) of this Code section.

1499 (III) If the final determination of value on appeal is 85 percent or less of the
1500 valuation set by the county board of equalization, hearing officer, or arbitrator as to
1501 any real property, the taxpayer, in addition to the interest provided for in subsection
1502 (m) of this Code section, shall recover costs of litigation and reasonable attorney's
1503 fees incurred in the action. Any appeal of an award of attorney's fees by the county
1504 shall be specifically approved by the governing authority of the county.

1505 (iii) If the final determination of value on appeal is greater than the valuation set by
1506 the county board of equalization, hearing officer, or arbitrator, as applicable, causes
1507 an increase in taxes, and creates an additional billing, it shall be paid to the tax
1508 commissioner as any other tax due along with interest, as provided in subsection (m)
1509 of this Code section.

1510 (g.1) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the
 1511 valuation, unless otherwise waived in writing by both parties, as to:

1512 (1) The valuation established or announced by any county board of equalization,
 1513 arbitrator, hearing officer, or superior court; and

1514 (2) Any written agreement or settlement of valuation reached by the county board of tax
 1515 assessors and the taxpayer as permitted by this Code section."

1516 **SECTION 17.**

1517 Reserved.

1518 **SECTION 18.**

1519 Said title is further amended in Code Section 48-5-345, relating to county tax digests and
 1520 deviations from certain assessment ratio, by revising paragraph (1) of subsection (a) and by
 1521 adding a new subsection to read as follows:

1522 "(a)(1) Upon the determination by the commissioner that a county tax digest is in proper
 1523 form, that the property therein that is under appeal is within the limits of Code Section
 1524 48-5-304, and that the digest is accompanied by all documents, statistics, and
 1525 certifications required by the commissioner, including the number, overall value and
 1526 percentage of total real property parcels of appeals in each county to the boards of
 1527 equalization, arbitration, hearing officer, and superior court, and the number of taxpayers'
 1528 failure to appear at any hearing, for the prior tax year, the commissioner shall issue a
 1529 receipt for the digest and enter an order authorizing the use of said digest for the
 1530 collection of taxes. All statistics and certifications regarding real property appeals
 1531 provided to the commissioner under this paragraph shall be made publicly available on
 1532 the Department of Revenue website."

1533 "(c) Beginning with tax digests on or after the effective date of this subsection, no county
 1534 shall be subject to the assessment authorized by subparagraph (b) of this Code section."

1535 **SECTION 19.**

1536 Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating
 1537 to the levy and collection of tax by municipalities for independent school systems, as
 1538 follows:

1539 "(a) Each municipality authorized by law to maintain an independent school system may
 1540 support and maintain the public common schools within the independent school system by
 1541 levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits
 1542 of the municipality independent school system. The board of education of the municipality
 1543 or other authority charged with the duty of operating the independent school system shall

1544 annually recommend to the governing authority of the municipality the rate of the tax levy,
 1545 within the limitations fixed by law, to be made upon all taxable property within the limits
 1546 of the municipality independent school system. Taxes levied and collected for support and
 1547 maintenance of the independent school system by the municipal governing authority shall
 1548 be appropriated, when collected, by the governing authority to the board of education or
 1549 other authority charged with the duty of operating the independent school system. Funds
 1550 appropriated to an independent school system shall be expended by the board of education
 1551 or other authority charged with the duty of operating the independent school system only
 1552 for educational purposes including, but not limited to, school lunch purposes. The term
 1553 'school lunch purposes' shall include payment of costs and expenses incurred in the
 1554 purchase of school lunchroom supplies; the purchase, replacement, or maintenance of
 1555 school lunchroom equipment; the transportation, storage, and preparation of foods; and all
 1556 current operating expenses incurred in the management and operation of school lunch
 1557 programs in the public common schools of the independent school system. 'School lunch
 1558 purposes' shall not include the purchase of foods."

1559 **SECTION 20.**

1560 Said title is further amended by revising Code Section 48-5-492, relating to issuance of
 1561 mobile home location permits, as follows:

1562 "48-5-492.

1563 (a) Each year every owner of a mobile home subject to taxation under this article shall
 1564 obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county
 1565 of taxation of the mobile home a mobile home location permit. The issuance of the permit
 1566 by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the
 1567 color of which shall be prescribed for each year by the commissioner. Each decal shall
 1568 reflect the county of issuance and the calendar year for which the permit is issued. The
 1569 decal shall be prominently attached and displayed on the mobile home by the owner.

1570 (b) Except as provided for mobile homes owned by a dealer, no mobile home location
 1571 permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes
 1572 due on the mobile home have been paid. Each year every owner of a mobile home situated
 1573 in this state on January 1 which is not subject to taxation under this article shall obtain on
 1574 or before ~~May~~ April 1 from the tax collector or tax commissioner of the county where the
 1575 mobile home is situated a mobile home location permit. The issuance of the permit shall
 1576 be evidenced by the issuance of a decal which shall reflect the county of issuance and the
 1577 calendar year for which the permit is issued. The decal shall be prominently attached and
 1578 displayed on the mobile home by the owner."

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SECTION 21.

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Said title is further amended in Code Section 48-5-493, relating to penalties for failure to attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:

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"(2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be ~~\$25.00~~ \$50.00; provided, however, that in the event such person owns more than one mobile home in an individual mobile home park, then the maximum fine under this paragraph for such person with respect to such mobile home park shall not exceed \$1,000.00."

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SECTION 22.

1591

Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax returns and decal application and issuance, as follows:

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"48-5-494.

Each year every owner of a mobile home subject to taxation under this article shall return the mobile home for taxation and shall pay the taxes due on the mobile home at the time the owner applies for the mobile home location permit, or at the time of the first sale or transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first. If the owner returns such owner's mobile home for taxation prior to the date that the application for the mobile home location permit is required, such owner shall apply for the permit at the time such owner returns the mobile home for taxation."

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SECTION 23.

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Said title is further amended by revising subparagraph (c)(3)(A) and subdivision (c)(3)(B)(iii)(III) of Code Section 48-5C-1, relating to the alternative ad valorem tax on motor vehicles, as follows:

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"(A) The tag agent of the county shall within 20 days following the end of each calendar month allocate and distribute to the county governing authority and to municipal governing authorities, the board of education of the county school district, and the board of education of any independent school district located in such county and in a county in which a sales and use tax is levied for purposes of a metropolitan area system of public transportation, as authorized by the amendment to the Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965, Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at

1614 Ga. L. 1964, p. 1008, an amount of those proceeds necessary to offset any reduction
 1615 in (i) ad valorem tax on motor vehicles collected under Chapter 5 of this title in the
 1616 taxing jurisdiction of each governing authority and school district from the amount of
 1617 ad valorem taxes on motor vehicles collected under Chapter 5 of this title in each such
 1618 governing authority and school district during the same calendar month of 2012 and (ii)
 1619 with respect to the transportation authority, the monthly average portion of the sales and
 1620 use tax levied for purposes of a metropolitan area system of public transportation
 1621 applicable to any motor vehicle titled in a county which levied such tax in 2012. Such
 1622 amount of tax may be determined by the commissioner for counties which levied such
 1623 tax in 2012, and any counties which subsequently levy a tax pursuant to a metropolitan
 1624 area system of public transportation, as authorized by the amendment to the
 1625 Constitution set out at Ga. L. 1964, p. 1008, the governing body of the transportation
 1626 authority created by the Metropolitan Atlanta Rapid Transit Authority Act of 1965,
 1627 Ga. L. 1965, p. 2243, as amended, and the amendment to the Constitution set out at
 1628 Ga. L. 1964, p. 1008, the Commissioner may determine what amount of sales and use
 1629 tax would have been collected in 2012, had such tax been levied. This reduction shall
 1630 be calculated, with respect to (i) above, by subtracting the amount of ad valorem tax on
 1631 motor vehicles collected under Chapter 5 of this title in each such taxing jurisdiction
 1632 from the amount of ad valorem tax on motor vehicles collected under Chapter 5 of this
 1633 title in that taxing jurisdiction in the same calendar month of 2012. In the event that the
 1634 local title ad valorem tax fee proceeds are insufficient to fully offset such reduction in
 1635 ad valorem taxes on motor vehicles or the portion of the sales and use tax described in
 1636 (ii) above, the tag agent shall allocate a proportionate amount of the proceeds to each
 1637 governing authority and to the board of education of each such school district and the
 1638 transportation authority, and any remaining shortfall shall be paid from the following
 1639 month's local title ad valorem tax fee proceeds. In the event that a shortfall remains,
 1640 the tag agent shall continue to first allocate local title ad valorem tax fee proceeds to
 1641 offset such shortfalls until the shortfall has been fully repaid; and"

1642 "(III) If such tax is not currently in effect in a county in which a tax is levied for
 1643 purposes of a metropolitan area system of public transportation, as authorized by the
 1644 amendment to the Constitution set out at Ga. L. 1964, p. 1008; the continuation of
 1645 such amendment under Article XI, Section I, Paragraph IV(d) of the Constitution;
 1646 and the laws enacted pursuant to such constitutional amendment, such proceeds
 1647 shall be distributed ~~to the governing body of the authority created by local Act to~~
 1648 operate such metropolitan area system of public transportation in such county, in the
 1649 same manner as ad valorem tax on motor vehicles collected under Chapter 5 of this
 1650 title in the taxing jurisdiction of each governing authority and school district from

1651 the amount of ad valorem taxes on motor vehicles collected under Chapter 5 of this
 1652 title in each such governing authority and school district during the same calendar
 1653 month of 2012."

1654 **SECTION 24.**

1655 Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax
 1656 exemptions, by revising subsection (b) as follows:

1657 "(b) In order to exercise any exemption provided in this Code section, the total
 1658 consideration of the transfer ~~shall be shown~~ for real and personal property conveyed shall
 1659 be shown on the form prescribed in subsection (c) of Code Section 48-6-4."

1660 **SECTION 25.**

1661 Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax
 1662 payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows:

1663 "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to
 1664 the clerk of the superior court or his or her deputy, and that the actual consideration of real
 1665 and personal property conveyed shall be shown separately on the form prescribed in
 1666 subsection (c) of this Code section, prior to and as a prerequisite to the filing for record of
 1667 any deed, instrument, or other writing described in Code Section 48-6-1.

1668 (b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed
 1669 for record or recorded in the office of the clerk of the superior court or filed for record or
 1670 recorded in or on any other official record of this state or of any county until the tax
 1671 imposed by this article has been paid and until the actual consideration of real and personal
 1672 property conveyed has been shown separately on the form prescribed in subsection (c) of
 1673 this Code section; provided, however, that any such deed, instrument, or other writing filed
 1674 or recorded which would otherwise constitute constructive notice shall constitute such
 1675 notice whether or not such tax was in fact paid.

1676 (c) The amount of tax to be paid on a deed, instrument, or other writing shall be
 1677 determined on the basis of written disclosure of the actual consideration ~~or value~~ of the
 1678 interest in the property granted, assigned, transferred, or otherwise conveyed. The
 1679 disclosure of the amount of tax and the actual consideration shall be made on a form or in
 1680 electronic format prescribed by the commissioner and provided by the clerk of the superior
 1681 court. By the fifteenth day of the month following the month the deed, instrument, or other
 1682 writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or
 1683 made available electronically to the state auditor and to the tax commissioner and the board
 1684 of tax assessors in the county where the deed, instrument, or other writing is recorded."

SECTION 26.

Said title is further amended by revising paragraphs (94) and (95) of and by adding a new paragraph to Code Section 48-8-3, relating to exemptions from state sales and use tax, as follows:

"(94) The sale, use, consumption, or storage of materials, containers, labels, sacks, or bags used for packaging tangible personal property for shipment or sale. To qualify for the packaging exemption, the items shall be used solely for packaging and shall not be purchased for reuse. The packaging exemption shall not include materials purchased at a retail establishment for consumer use; ~~or~~

(95) The sale or purchase of any motor vehicle titled in this state on or after March 1, 2013, pursuant to Code Section 48-5C-1. Except as otherwise provided in this paragraph, this exemption shall not apply to rentals of motor vehicles for periods of 31 or fewer consecutive days. Lease payments for a motor vehicle that is leased for more than 31 consecutive days for which a state and local title ad valorem tax is paid shall be exempt from sales and use taxes as provided for in this paragraph. No sales and use taxes shall be imposed upon state and local title ad valorem tax fees imposed pursuant to Chapter 5C of this title as a part of the purchase price of a motor vehicle or any portion of a lease or rental payment that is attributable to payment of state and local title ad valorem tax fees under Chapter 5C of this title; ~~or~~

(96)(A) The sale or use of construction materials used for or in the construction of buildings at a private college to the extent provided in subparagraphs (B) and (C) of this paragraph. As used in this paragraph, the term 'private college' means a college in this state which is operated by an organization which is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and has an enrollment of between 1,000 and 3,000 students.

(B) This exemption shall apply from July 1, 2015, until June 30, 2016, or until the aggregate state sales and use tax refunded pursuant to this paragraph exceeds \$350,000.00, whichever occurs first. A qualifying private college shall pay sales and use tax on all purchases and uses of construction materials and may obtain the benefit of this exemption from state sales and use tax by filing a claim for refund of tax paid on qualifying items. All refunds made pursuant to this paragraph shall not include interest.

(C)(i) This exemption shall apply from July 1, 2015, until June 30, 2016. A qualifying private college shall pay sales and use tax on all purchases and uses of construction materials and may obtain the benefit of this exemption from local sales and use tax by filing a claim for refund of tax paid on qualifying items. All refunds made pursuant to this paragraph shall not include interest.

1722 (ii) For purposes of this subparagraph, local sales and use tax shall be defined as any
 1723 local sales and use tax levied or imposed at any time in any area consisting of less
 1724 than the entire state, however authorized, including, but not limited to, such taxes
 1725 authorized by or pursuant to Section 25 of an Act approved March 10, 1965 (Ga. L.
 1726 1965, p. 2243), as amended, the 'Metropolitan Atlanta Rapid Transit Authority Act
 1727 of 1965,' or such taxes as authorized by or pursuant to Article 2, 2A, 3, 4, or 5 of this
 1728 chapter.

1729 (D) Notwithstanding any provision of Code Section 48-8-63 to the contrary, purchases
 1730 by a contractor may qualify for the exemption provided for in this paragraph. However,
 1731 when a contractor purchases qualifying construction materials, the contractor shall pay
 1732 the tax at the time of purchase or at the time of first use in this state; and the ultimate
 1733 owner of the property may file a claim for refund of the tax paid on the qualifying
 1734 property.

1735 (E) Items qualifying for exemption include all construction materials that will remain
 1736 at the private college after completion of construction and all construction materials that
 1737 become incorporated into the real property structures of the private college. This
 1738 exemption excludes all items that remain in the possession of a contractor after the
 1739 completion of construction."

1740 **SECTION 27.**

- 1741 (a) Sections 1, 2, and 3, this section, and Section 28 of this Act shall become effective upon
 1742 their approval by the Governor or upon their becoming law without such approval.
- 1743 (b) Sections 13 and 15 of this Act shall become effective on July 1, 2015.
- 1744 (c) The remaining sections of this Act shall become effective on January 1, 2016, and
 1745 Sections 9, 12, and 15 of this Act shall be applicable to all appeals filed on or after such date.

1746 **SECTION 28.**

1747 All laws and parts of laws in conflict with this Act are repealed.