

O.C.G.A. § 48-5-290

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*** Current through the 2010 Regular Session ***

TITLE 48. REVENUE AND TAXATION
CHAPTER 5. AD VALOREM TAXATION OF PROPERTY
ARTICLE 5. UNIFORM PROPERTY TAX ADMINISTRATION AND EQUALIZATION
PART 2. COUNTY BOARDS OF TAX ASSESSORS

O.C.G.A. § **48-5-290** (2010)

§ **48-5-290**. Creation of county board of tax assessors; appointment and number of members; commission; noneligibility of certain individuals

(a) There is established a county board of tax assessors in each of the several counties of this state.

(b) Except as provided in Code Section 48-5-309 with respect to the election of board members, each county board of tax assessors shall consist of not less than three nor more than five members to be appointed by the county governing authority.

(c) The order making an appointment to the county board of tax assessors shall be regularly entered upon the record of the superior court of the county. A certificate from the clerk of the superior court reciting the order and stating that the person appointed has taken the oath required by law shall constitute the commission of a member. No other commission shall be required. The clerk of the superior court shall transmit a copy of the certificate to the commissioner within five days of the date the oath is administered.

(d) No individual may be appointed or reappointed to a county board of tax assessors when the individual is related to a member of the county governing authority in one or more of the following degrees:

- (1) Mother or mother-in-law;
- (2) Father or father-in-law;
- (3) Sister or sister-in-law;
- (4) Brother or brother-in-law;
- (5) Grandmother or grandmother by marriage;
- (6) Grandfather or grandfather by marriage;

(7) Son or son-in-law; or

(8) Daughter or daughter-in-law.

HISTORY: Ga. L. 1913, p. 123, § 2; Code 1933, § 92-6903; Ga. L. 1951, p. 715, § 1; Ga. L. 1978, p. 1751, § 1; Code 1933, § 91A-1432, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 40; Ga. L. 1986, p. 1322, § 2; Ga. L. 2006, p. 819, § 2/HB 1502.

O.C.G.A. § **48-5-291** (2010)

§ 48-5-291. (For effective date, see note.) Qualifications for members; approved appraisal courses; rules and regulations

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age;

(2) (For effective date, see note.) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;

(3) (For effective date, see note.) Does not hold a high school diploma or its equivalent;

(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

(5) Has not obtained and maintained a certificate issued by the commissioner; and

(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.

(b) (For effective date, see note.) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.

(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

HISTORY: Ga. L. 1913, p. 123, § 4; Code 1933, § 92-6905; Ga. L. 1972, p. 1114, § 2; Ga. L. 1976, p. 1744, § 2; Ga. L. 1977, p. 302, § 1; Ga. L. 1977, p. 666, § 1; Code 1933, § 91A-1435, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1983, p. 576, § 1; Ga. L. 2006, p. 819, § 3/HB 1502; Ga. L. 2010, p. 1104, § 4-2/SB 346.

O.C.G.A. § **48-5-292** (2010)

§ 48-5-292. Ineligibility of county tax assessors to hold other offices; applicability in certain counties

(a) No member of a county board of tax assessors shall be eligible to hold any state, county, or municipal office during the time he holds such office. A member of the board may be reappointed to succeed himself as a member of the board.

(b) Reserved.

(c) In any county in this state with a population of 100,000 or more according to the United States decennial census of 1990 or any future such census, no member of a county board of tax assessors shall be eligible to hold any county property appraisal staff position during the time such person holds office as a member of a county board of tax assessors, except as otherwise provided by law.

(d) In any county in this state in which a chief appraiser or a member of the county property appraisal staff is not otherwise prohibited under this Code section from serving simultaneously as a member of the county board of tax assessors and is serving simultaneously in such capacity, such chief appraiser or member of the county property appraisal staff shall upon ceasing to serve as chief appraiser or member of the county property appraisal staff automatically cease to serve as a member of the county board of tax assessors. Any vacancy created on the county board of tax assessors under this subsection shall be filled in the manner provided under subsection (a) of Code Section 48-5-295.

HISTORY: Ga. L. 1913, p. 123, § 4; Code 1933, § 92-6907; Ga. L. 1961, p. 563, § 1; Code 1933, § 91A-1437, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 514, § 2; Ga. L. 1993, p. 603, § 1; Ga. L. 1994, p. 237, § 2; Ga. L. 1994, p. 507, § 2.

O.C.G.A. § **48-5-293** (2010)

§ 48-5-293. Oaths of office

Each member of the county board of tax assessors shall take an oath before the judge or the clerk of the superior court of the county to perform faithfully and impartially the duties imposed upon him by law. In addition, he shall also take the oath required of all public officers as provided in Code Section 45-3-1.

HISTORY: Ga. L. 1913, p. 123, § 4; Code 1933, § 92-6906; Code 1933, § 91A-1436, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-294** (2010)

§ 48-5-294. Compensation

Each member of the county board of tax assessors shall be paid as compensation for his services an amount to be determined from time to time by the county governing authority. The compensation to be paid to a member of the board shall not be less than \$20.00 per day for the time he is actually discharging the duties required of him. Attendance at required approved appraisal courses shall be part of the official duties of a member of the board and he shall be paid for each day in attendance at such courses and shall be allowed reasonable expenses necessarily incurred in connection with the courses. The compensation of the members of the board and other expenses as may necessarily be incurred in the performance of the duties of the board shall be paid from the county treasury in the same manner as other payments by the county are made.

HISTORY: Ga. L. 1913, p. 123, § 4; Code 1933, § 92-6908; Ga. L. 1972, p. 1114, § 3; Code 1933, § 91A-1438, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § 48-5-295 (2010)

§ 48-5-295. Terms of office; vacancies; removal by county governing authority

(a) Each member of the county board of tax assessors appointed to such office on and after July 1, 1996, shall be appointed by the county governing authority for a term of not less than three nor more than six years. A county governing authority shall, by resolution, within the range provided by this subsection, select the length of terms of office for members of its county board of tax assessors. Following the adoption of such resolution, all new appointments and reappointments to the county board of tax assessors shall be for the term lengths specified in the resolution; however, such resolution shall not have the effect of shortening or extending the terms of office of current members of the board of assessors whose terms have not yet expired. The county governing authority shall not be authorized to again change the term length until the expiration of the term of office of the first appointment or reappointment following the resolution that last changed such terms of office. If the resolution changing the terms of office of members of the board of tax assessors would result in a voting majority of the board of tax assessors having their terms expire in the same calendar year, the county governing authority shall provide in the resolution for staggered initial appointments or reappointments of a duration of not less than three nor more than six years that will prevent such an occurrence. The county governing authority shall transmit to the board of assessors a copy of the resolution setting the length of terms of members of the county board of tax assessors within ten days of the date the resolution is adopted. Any member of the county board of tax assessors shall be eligible for reappointment after review of his or her service on the board by the appointing authority. Such review shall include education and certification information furnished by the commissioner. Any member of the county board of tax assessors who fails to maintain the certification and qualifications specified pursuant to Code Section 48-5-291 shall not be eligible for reappointment until all requirements have been met. In case of a vacancy on the board at any time, whether caused by death, resignation, removal, or otherwise, the vacancy shall be immediately filled by appointment of the county governing authority. Any person appointed to fill a vacancy shall be appointed only to serve for

the remainder of the unexpired term of office and shall possess the same qualifications required under this part for regular appointment to a full term of office.

(b) A member of the county board of tax assessors may be removed by the county governing authority only for cause shown for the failure to perform the duties or requirements or meet the qualifications imposed upon such member by law including, but not limited to, the duties, requirements, and qualifications specified pursuant to Code Section 48-5-295.1 and subsection (e) of Code Section 48-5-262. No member of the board who is also employed by the county as a staff appraiser under Code Section 48-5-262 and no member whose removal is attempted based on this subsection may be removed by the county governing authority during such member's term of appointment until the member has been afforded an opportunity for a hearing before the judge of the superior court of the county for recommendations by the judge of the superior court to the county governing authority regarding such removal.

(c) As used in subsection (b) of this Code section, the term "failure to perform the duties" shall include a finding by the county governing authority that the member of the county board of tax assessors has shown a pattern of decisions in his or her capacity as such member that has provided substantially incorrect assessments or substantially inconsistent tax assessments between similar properties.

(d) The provisions of subsection (b) of this Code section shall be a supplemental alternative to proceedings for removal under Code Section 48-5-296; and the existence of one remedy shall not bar the other.

HISTORY: Ga. L. 1913, p. 123, § 3; Code 1933, § 92-6904; Ga. L. 1972, p. 1114, § 1; Code 1933, § 91A-1433, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1981, p. 1554, § 4; Ga. L. 1996, p. 190, § 2; Ga. L. 2000, p. 416, § 1; Ga. L. 2000, p. 1370, § 2; Ga. L. 2002, p. 1009, § 1; Ga. L. 2006, p. 819, § 4/HB 1502.

O.C.G.A. § **48-5-295.1** (2010)

§ 48-5-295.1. Performance review board

(a) The county governing authority may, upon adoption of a resolution, request that a performance review of the county board of tax assessors be conducted. Such resolution shall be transmitted to the commissioner who shall appoint an independent performance review board within 30 days after receiving such resolution. The commissioner shall appoint three competent persons to serve as members of the performance review board, one of whom shall be an employee of the department and two of whom shall be assessors or chief appraisers who are not members of the board or a chief appraiser for the county under review.

(b) It shall be the duty of a performance review board to make a thorough and complete investigation of the county board of tax assessors with respect to all actions of the county board of tax assessors and appraisal staff regarding the technical competency of appraisal techniques and compliance with state law and regulations. The performance review board shall issue a written report of its findings which shall include such evaluations, judgments, and recommendations as it deems appropriate. The county governing authority shall reimburse the members of the performance review board for reasonable expenses incurred in the performance of

their duties, including mileage, meals, lodging, and costs of materials.

(c) The findings of the report of the review board under subsection (b) of this Code section or of any audit performed by the Department of Revenue at the request of the Governor may be grounds for removal of one or more members of the county board of tax assessors pursuant to subsection (b) of Code Section 48-5-295.

(d) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

HISTORY: Code 1981, § 48-5-295.1, enacted by Ga. L. 2000, p. 1370, § 3; Ga. L. 2002, p. 1009, § 1; Ga. L. 2005, p. 159, § 6/HB 488.

O.C.G.A. § **48-5-296** (2010)

§ 48-5-296. Removal from office on petition of freeholders; appeals

Whenever by petition to the judge of the superior court any 100 or more freeholders of the county allege that any member of the county board of tax assessors is disqualified or is not properly and impartially discharging his duties or is discriminating in favor of certain citizens or classes of citizens and against others, the judge shall cite the member to appear before him at a time and place to be fixed in the citation, such time to be not less than 20 nor more than 40 days from the date of the presentation of the petition, and to answer to the petition. A copy of the petition shall be attached to the citation and service of the citation may be made by any sheriff, deputy sheriff, or constable of this state. The officer making the service shall serve copies and return the original petition and citation to the clerk of the court as other process is returned. At the time and place fixed in the citation, unless postponed for reasonable cause, the judge shall hear and determine the matter without a jury and shall render such judgment and order as may be right and proper, either dismissing the petition or removing the offending member of the county board of tax assessors from office and declaring a vacancy in the office. If either party to the controversy is dissatisfied with the judgment and order of the court, the party may appeal the issue as in other cases.

HISTORY: Ga. L. 1913, p. 123, § 4; Code 1933, § 92-6909; Ga. L. 1946, p. 726, § 29; Code 1933, § 91A-1439, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1980, p. 771, § 1.

O.C.G.A. § **48-5-297** (2010)

§ 48-5-297. Meetings

The first meeting of the county board of tax assessors shall be held no later than ten days after the date the tax receiver or tax commissioner is required by law to submit the tax digest for the year to the county board of tax assessors. The secretary of the board shall at that time and at every meeting of the board present to the board all of the appraisal staff information relating to the digest. The county board of tax assessors must consider the staff information in the performance of their duties. The county board of tax assessors shall adhere to the assessment standards and techniques as required by law, by the commissioner, and by the State

Board of Equalization. In each instance, however, the assessment placed on each parcel of property shall be the assessment established by the county board of tax assessors as provided in Code Section 48-5-306.

HISTORY: Ga. L. 1913, p. 123, § 6; Code 1933, § 92-6911; Ga. L. 1937, p. 517, § 2; Ga. L. 1970, p. 580, § 1; Ga. L. 1971, p. 33, § 1; Ga. L. 1972, p. 1114, § 5; Ga. L. 1974, p. 609, § 1; Ga. L. 1975, p. 1083, § 2; Ga. L. 1976, p. 518, § 2; Code 1933, § 91A-1448, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-298** (2010)

§ 48-5-298. Selection of chairman and secretary; employment contracts with persons to assist board; payment of expenses

(a) Each county board of tax assessors shall elect one of its members to serve as chairman for each tax year. The election of a chairman shall be the first order of business at the first meeting of the board for each tax year. At the same time, the board shall select from the county appraisal staff one appraiser to act as secretary to the board for that tax year. Each county board of tax assessors, subject to the approval of the county governing authority, may enter into employment contracts with persons to:

(1) Assist the board in the mapping, platting, cataloging, indexing, and appraising of taxable properties in the county;

(2) Make, subject to the approval of the board, reevaluations of taxable property in the county; and

(3) Search out and appraise unreturned properties in the county.

(b) Each county board of tax assessors may enter into a contract with any municipality or political subdivision of the state to provide any information for which the board could contract pursuant to subsection (a) of this Code section.

(c) The expenses of employees engaged and work performed pursuant to this Code section shall be paid, subject to the contracts and after approval by the county governing authority, out of county funds as a part of the expenses of the board. A county board of education or independent board of education may expend funds to assist in paying the expenses incurred in discovering unreturned properties pursuant to this Code Section for the purpose of collecting unpaid school taxes. The method of such expenditure as provided in this subsection and the amount thereof shall be within the discretion of the county board of education or independent board of education.

HISTORY: Ga. L. 1913, p. 123, § 5; Code 1933, § 92-6910; Ga. L. 1937, p. 517, § 1; Ga. L. 1953, Jan.-Feb. Sess., p. 189, § 1; Ga. L. 1972, p. 1114, § 4; Code 1933, § 91A-1447, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1990, p. 1830, § 1.

O.C.G.A. § **48-5-299** (2010)

§ 48-5-299. Ascertainment of taxable property; assessments against unreturned property; penalty for unreturned property; changing real property values established

by appeal in prior year

(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

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

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

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

(c) Real property, the value of which was established by an appeal in any year, that has not been returned by the taxpayer at a different value during the next two successive years, may not be changed by the board of tax assessors during such two years for the sole purpose of changing the valuation established or decision rendered in an appeal to the board of equalization or superior court. In such cases, before changing such value or decision, the board of assessors shall first conduct an investigation into factors currently affecting the fair market value. The investigation necessary shall include, but not be limited to, a visual on-site inspection of the property to ascertain if there have been any additions, deletions, or improvements to such property or the occurrence of other factors that might affect the current fair market value. If a review to determine if there are any errors in the description and characterization of such property in the files and records of the board of tax assessors discloses any errors, such errors shall not be the sole sufficient basis for increasing the valuation during the two-year period.

(d) When real or personal property is located within a municipality whose boundaries extend into more than one county, it shall be the duty of each board of tax assessors of a county, wherein a portion of the municipality lies, to cooperatively investigate diligently into whether the valuation of such property is uniformly assessed with

other properties located within the municipality but outside the county where such property is located. Such investigation shall include, but is not limited to, an analysis of the assessment to sales ratio of properties that have recently sold within the municipality and a comparison of the average assessment level of such properties by the various counties wherein a portion of the municipality lies. The respective boards shall exchange such information as will facilitate this investigation and make any necessary adjustments to the assessment of the real and personal property that is located in their respective counties within the municipality to achieve a uniform assessment of such property throughout the municipality. Any uniformity adjustments pursuant to this subsection shall only apply to the assessment used for municipal ad valorem tax purposes within the applicable county.

HISTORY: Ga. L. 1913, p. 123, § 7; Code 1933, § 92-6913; Ga. L. 1937, p. 517, § 3; Ga. L. 1976, p. 1042, § 1; Ga. L. 1976, p. 1071, § 1; Code 1933, § 91A-1440, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1994, p. 786, § 1; Ga. L. 2000, p. 873, § 1; Ga. L. 2006, p. 431, § 1/ HB 560.

O.C.G.A. § **48-5-299.1** (2010)

§ 48-5-299.1. Designation of board of assessors to receive tax returns

Upon designation by the tax receiver or tax commissioner pursuant to paragraph (5) of Code Section 48-5-103, it shall be the duty of the board of assessors to receive tax returns as provided under paragraph (4) of Code Section 48-5-103 or to perform all duties of tax receivers or tax commissioners relating to the receiving of applications for homestead exemptions from ad valorem tax, or both, pursuant to such designation.

HISTORY: Code 1981, § 48-5-299.1, enacted by Ga. L. 1993, p. 577, § 2.

O.C.G.A. § **48-5-300** (2010)

§ 48-5-300. Power to summon witnesses and require production of documents; exempt documents; contempt proceedings

(a) (1) Except as otherwise provided in paragraph (2) of this subsection, the county board of tax assessors may issue subpoenas for the attendance of witnesses and may subpoena of any person any books, papers, or documents which may contain any information material to any question relative to the existence or liability of property subject to taxation or to the identity of the owner of property liable to taxation or relevant to other matters necessary to the proper assessment of taxes lawfully due the state or county. Such subpoenas may be issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is required.

(2) The authority provided for in paragraph (1) of this subsection shall not apply to the following documents or records:

- (A) Any income tax records or returns;
- (B) Any property appraisals prior to the appeal process;
- (C) All insurance policies; or
- (D) Any individual tenant sales information.

(b) If any witness subpoenaed by any county board of tax assessors fails or refuses to appear, fails or refuses to answer questions propounded, or fails or refuses to produce any books, papers, or documents required to be produced by an order of the board, except upon a legal excuse which would relieve the witness of the obligation to attend as a witness or to produce such documents before the superior court if lawfully required to do so, the person so failing or refusing shall be guilty of contempt and shall be cited by the board to appear before a judge of the superior court of the county. The judge of the superior court of the county shall have the same power and jurisdiction to punish the person failing or refusing to comply with the order for contempt and to require and compel the giving of the testimony or the production of the books and records as in cases of contempt committed in the presence of the court and as in cases pending in the court.

HISTORY: Ga. L. 1913, p. 123, § 7; Code 1933, § 92-6914; Ga. L. 1937, p. 517, § 4; Code 1933, § 91A-1441, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1996, p. 190, § 3.

O.C.G.A. § **48-5-300.1** (2010)

§ 48-5-300.1. Time period for taxation of personal property; extension by consent; refunds

(a) Except as otherwise provided in this Code section or this title, the amount of any tax imposed under this chapter with respect to personal property may be assessed at any time.

(b) Except as otherwise provided by subsection (c) of this Code section or by this title, in the case where a return or report is filed or deemed to be filed for personal property, the amount of any tax imposed by this chapter shall be assessed within three years from the date the original tax bill was paid, unless such personal property in question is the subject of an audit by the board of tax assessors.

(c) Except as otherwise provided by this title, in the case of a false or fraudulent personal property tax return or report filed with the intent to evade tax, or if the property owner has been notified of a pending audit of personal property, the amount of any tax imposed by this chapter may be assessed at any time.

(d) Where, before the expiration of the time prescribed in this Code section for the assessment of any tax imposed by this chapter with respect to personal property, both the board of tax assessors and the person subject to assessment have consented in writing to its assessment after such time, the tax may be assessed at any time prior to the expiration of the agreed upon period. The period so agreed upon may be extended by subsequent agreements in writing made before the expiration of the previously agreed upon period. The board of tax assessors is

authorized in any such agreement to extend similarly the period within which a claim for refund may be filed.

(e) If a claim for refund of such taxes paid for any taxable period is filed within the last six months of the period during which the board of tax assessors may assess the amount of such taxes, the assessment period shall be extended for a period of six months beginning on the day the claim for refund is filed.

(f) No action without assessment shall be brought for the collection of any such tax after the expiration of the period for assessment.

HISTORY: Code 1981, § 48-5-300.1, enacted by Ga. L. 2004, p. 464, § 2.

O.C.G.A. § **48-5-301** (2010)

§ 48-5-301. Time for presentation of returns by tax receiver or tax commissioner

(a) Except as provided in subsection (b) of this Code section, not later than April 11 in each year the tax receiver or tax commissioner of each county shall present the tax returns of the county for the current year to the county board of tax assessors.

(b) In all counties having a population of not less than 81,300 nor more than 89,000 according to the United States decennial census of 1990 or any future such census, the tax receiver or tax commissioner of each such county shall present the tax returns of the county for the current year to the county board of tax assessors not later than March 11 of that year.

HISTORY: Ga. L. 1913, p. 123, § 1; Code 1933, § 92-6902; Ga. L. 1945, p. 423, § 1; Code 1933, § 91A-1431, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 538, § 4; Ga. L. 1982, p. 575, §§ 4, 11; Ga. L. 1984, p. 22, § 48; Ga. L. 1992, p. 1187, § 1.

O.C.G.A. § **48-5-303** (2010)

§ 48-5-303. (For effective date, see note.) Correction of mistakes in digest; notification of correction

(a) The county board of tax assessors shall have authority to correct factual errors in the tax digest when discovered within three years and when such corrections are of benefit to the taxpayer. Such corrections, after approval of the county board of tax assessors, shall be communicated to the taxpayer and notice shall be provided to the tax commissioner.

(b) If a tax receiver or tax commissioner makes a mistake in the digest which is not corrected by the county board of tax assessors or county board of equalization, the commissioner, with the sanction of the Governor, shall correct the mistake by making the necessary entries in the digest furnished the commissioner. The commissioner shall notify the county governing authority and the tax collector of the county from which the digest comes of the mistake and correction.

HISTORY: Laws 1845, Cobb's 1851 Digest, p. 1077; Code 1863, § 782; Code 1868, § 846; Code 1873, § 850; Code 1882, § 850; Civil Code 1895, § 843; Civil Code 1910, § 1101; Code 1933, § 92-6501; Code 1933, § 91A-1444.1, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 2010, p. 1104, § 12-1/SB 346.

O.C.G.A. § **48-5-304** (2010)

§ 48-5-304. (For effective date, see note.) Approval of tax digests when assessments in arbitration or on appeal; procedure; withholding of grants by Office of the State Treasurer

(a) (For effective date, see note.) The commissioner shall not be required to disapprove or withhold approval of the digest of any county solely because appeals have been filed or arbitrations demanded on the assessment of any property or number of properties in the county. Where appeals have been filed or arbitrations demanded, the assessment or assessments fixed by the board of tax assessors shall be listed together with the return value on the assessments and forwarded in a separate listing to the commissioner at the time the digest is filed for examination and approval.

(b) The Office of the State Treasurer shall withhold any and all grants appropriated to any county until the county tax digest for the previous calendar year has been submitted to the commissioner as required by law.

HISTORY: Ga. L. 1971, p. 301, §§ 1, 2; Ga. L. 1972, p. 824, § 1; Code 1933, § 91A-1445, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1982, p. 3, § 48; Ga. L. 1986, p. 747, § 1; Ga. L. 1993, p. 1402, § 18; Ga. L. 2000, p. 136, § 48; Ga. L. 2000, p. 1705, § 1; Ga. L. 2010, p. 863, § 2/SB 296; Ga. L. 2010, p. 1104, § 11-1/SB 346.

O.C.G.A. § **48-5-305** (2010)

§ 48-5-305. Valuation of property not in digest

(a) The county board of tax assessors may provide, pursuant to rules or regulations promulgated by the board and consistent with this article, the manner of ascertaining the fair market value for taxation of any real or personal property not appearing in the digest of any year within the period of the statute of limitations.

(b) It is the purpose and intent of this Code section to confer upon the county board of tax assessors full power and authority necessary to have placed upon the digest an assessment of the fair market value of all property in the county of every character which is subject to taxation and for which either state or county taxes have not been paid in full.

(c) Nothing contained in this Code section shall apply to those persons who are required to make their returns to the commissioner.

HISTORY: Ga. L. 1913, p. 123, § 8; Code 1933, § 92-6915; Ga. L. 1937, p. 517, § 5; Code 1933, § 91A-1442, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 5, § 41.

O.C.G.A. § 48-5-306 (2010)

§ 48-5-306. (For effective date, see note.) Annual notice of current assessment; contents; posting notice; new assessment description

(a) (For effective date, see note.) *Method of giving annual notice of current assessment to taxpayer.* . Each county board of tax assessors may meet at any time to receive and inspect the tax returns to be laid before it by the tax receiver or tax commissioner. The board shall examine all the returns of both real and personal property of each taxpayer, and if in the opinion of the board any taxpayer has omitted from such taxpayer's returns any property that should be returned or has failed to return any of such taxpayer's property at its fair market value, the board shall correct the returns, assess and fix the fair market value to be placed on the property, make a note of such assessment and valuation, and attach the note to the returns. The board shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes. The board shall give annual notice to the taxpayer of the current assessment of taxable real property. When any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns, the board shall give written notice to the taxpayer of any such changes made in such taxpayer's returns. The annual notice may be given personally by leaving the notice at the taxpayer's dwelling house, usual place of abode, or place of business with some person of suitable age and discretion residing or employed in the house, abode, or business, or by sending the notice through the United States mail as first-class mail to the taxpayer's last known address. The taxpayer may elect in writing to receive all such notices required under this Code section by electronic transmission if electronic transmission is made available by the county board of tax assessors. When notice is given by mail, the county board of tax assessors' return address shall appear in the upper left corner of the face of the mailing envelope and with the United States Postal Service endorsement "Return Service Requested" and the words "Official Tax Matter" clearly printed in boldface type in a location which meets United States Postal Service regulations.

(b) (For effective date, see note.) *Contents of notice.*

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

- (A) The amount of the previous assessment;
- (B) The amount of the current assessment;
- (C) The year for which the new assessment is applicable;

(D) A brief description of the assessed property broken down into real and personal property classifications;

(E) The fair market value of property of the taxpayer subject to taxation and the assessed value of the taxpayer's property subject to taxation after being reduced;

(F) The name, phone number, and contact information of the person in the assessors' office who is administratively responsible for the handling of the appeal and who the taxpayer may contact if the taxpayer has questions about the reasons for the assessment change or the appeals process;

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

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

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

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

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

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

(iii) For a parcel of nonhomestead property with a fair market value in excess of \$1 million, to a hearing officer with appeal to the superior court.

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

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

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

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

(c) (For effective date, see note.) *Posting notice on certain conditions.* In all cases where a notice is required to be given to a taxpayer under subsection (a) of this

Code section, if the notice is not given to the taxpayer personally or if the notice is mailed but returned undelivered to the county board of tax assessors, then a notice shall be posted in front of the courthouse door or shall be posted on the website of the office of the county board of tax assessors for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law.

(d) (For effective date, see note.) *Records and information availability.*

Notwithstanding the provisions of Code Section 50-18-71, in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of real property:

(1) The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment, at a uniform copying fee not to exceed 25 cent(s) per page; and

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

(e) (For effective date, see note.) *Description of current assessment.* The notice required by this Code section shall be accompanied by a simple, nontechnical description of the basis for the current assessment.

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

HISTORY: Ga. L. 1913, p. 123, § 6; Code 1933, § 92-6911; Ga. L. 1937, p. 517, § 2; Ga. L. 1970, p. 580, § 1; Ga. L. 1971, p. 33, § 1; Ga. L. 1972, p. 1114, § 5; Ga. L. 1974, p. 609, § 1; Ga. L. 1975, p. 1083, § 2; Ga. L. 1976, p. 518, § 2; Code 1933, § 91A-1448, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1985, p. 1262, § 2; Ga. L. 1994, p. 1823, § 1; Ga. L. 1999, p. 1043, § 2; Ga. L. 1999, p. 1212, § 1; Ga. L. 2009, p. 27, § 4/SB 55; Ga. L. 2009, p. 216, § 2C/SB 240; Ga. L. 2010, p. 1104, § 1-1/SB 346.

O.C.G.A. § 48-5-306.1 (2010)

§ 48-5-306.1. Brochures describing exemptions and preferential assessments available to taxpayers

(a) The tax commissioner shall annually prepare and maintain a brochure or other publication describing the exemptions and preferential assessments available to the

taxpayers of the county along with the conditions of eligibility and deadlines for applying for each. Such brochure or other publication shall also describe the requirements and deadlines for the return of property for taxation and the appeal procedures and such other information as the tax commissioner or board of tax assessors may determine to be helpful to the property owner. Such brochure or other publication shall be available freely to taxpayers in the office of the tax commissioner and board of assessors and shall also be mailed or otherwise delivered to the appropriate taxpayer under the following conditions:

(1) Upon the transfer of residential or agricultural property for which a properly completed real estate transfer tax form has been filed;

(2) Whenever a homestead exemption has been newly approved or whenever an existing homestead exemption has been modified with new conditions of eligibility; and

(3) Whenever a preferential assessment with respect to ad valorem property taxes is enacted or modified.

(b) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

HISTORY: Code 1981, § 48-5-306.1, enacted by Ga. L. 1999, p. 1043, § 2.

O.C.G.A. § **48-5-307** (2010)

§ 48-5-307. Service of papers; fees

Whenever, pursuant to this part, any notice, subpoena, or writing is required to be given or served, the notice, subpoena, or writing may be served by any sheriff, deputy sheriff, or lawful constable. Each such officer shall be paid for his services the same fees as are paid officers for serving similar process in civil actions; and the fees shall be paid from the county treasury in the same manner as other payments by the county are made.

HISTORY: Ga. L. 1913, p. 123, § 9; Code 1933, § 92-6916; Code 1933, § 91A-1443, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-308** (2010)

§ 48-5-308. Effect of part on laws granting additional authority to county boards of tax assessors

It is not the intention or the purpose of this part to repeal any law enacted prior to January 1, 1980, granting to any county board of tax assessors additional powers or authority not contained in this part.

HISTORY: Ga. L. 1937, p. 517, § 6; Code 1933, § 91A-1446, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-309** (2010)

§ 48-5-309. Applicability to counties electing members of board of tax assessors

Nothing contained in Code Sections 48-5-291 through 48-5-300 and 48-5-302 through 48-5-308 regarding appointment, terms of office, vacancies, removals, qualifications, or compensation of members of county boards of tax assessors shall apply to any county which has elected to elect the members of its county board of tax assessors.

HISTORY: Ga. L. 1972, p. 1114, § 6; Code 1933, § 91A-1434, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-310** (2010)

§ 48-5-310. Temporary collection of taxes pending approval or appeal of disapproval of digest

(a) The governing authority of a county whose digest has not been approved by the commissioner may petition the superior court of the county for an order authorizing the immediate and temporary collection of taxes when:

(1) (A) An appeal is or has been filed as provided by law to prevent the approval of the digest by the commissioner;

(B) The digest has not otherwise been approved by the commissioner; or

(C) The digest is otherwise not enforceable or collectable by law; and

(2) The appeal, disapproval, or disability prohibits or prevents collections from being made or enforced on the digest.

(b) (1) The petition filed by the governing authority shall be styled "In the Matter of the (year) Tax Digest for (name of county) County." In the petition, the governing authority of the county shall assert that unless the court authorizes the immediate, temporary collection of the taxes the county authority will not be able to either:

(A) Pay the county's debts as they mature;

(B) Pay appropriate salaries of employees, other government officials, and other persons entitled to receive either compensation by or funds from the county as provided by law;

(C) Maintain an orderly and normal function of county business and governmental affairs;

(D) Maintain an adequate, proper, or desirable credit rating either to maintain or affect existing or future interest rates on bonded indebtedness or indebtedness on loans incurred or obligated by the county governing authority; or

(E) Avoid by practical means the suffering of immediate and irreparable injury, loss, damage, or any other significant matter.

(2) The petition shall further identify the last year in which the county had an approved tax digest as provided in this title and shall state the particular year for which the tax collections are sought.

(c) After the filing of the petition, a judge of the superior court in which the petition was filed shall set a time and date for a hearing on the petition. The hearing shall be held not less than ten days from the date of the filing of the petition. The court shall direct that the county governing authority have the petition published at least once prior to the hearing in the official newspaper of the county for publication of official notices. The court shall further order that the governing authority post a copy of the petition in a prominent place in the courthouse. No hearing shall be held on the petition until the petition has been so published and posted.

(d) After the petition has been filed and before the hearing, each interested party may intervene for the purpose of opposing the issuance of an order allowing the immediate and temporary collection of taxes.

(e) At the hearing on the petition, the governing authority shall bear the burden of proof of establishing the existence of one or more of the conditions set forth in subsection (b) of this Code section. The court may not issue an order allowing the temporary collection of taxes unless it finds that the evidence adduced at the hearing preponderates in favor of a finding that one of the conditions referred to in subsection (b) of this Code section exists. If the court so determines, the court shall enter an order containing findings of fact and conclusions of law to that end and shall order the temporary collection of taxes as sought by the county governing authority.

(f) In the court's order, the court shall establish the basis on which the temporary tax on each parcel of property shall be established and the manner in which the taxes shall be billed, collected, and otherwise received. The basis upon which the temporary taxes may be collected shall be one of the following:

(1) Any tax digest for the tax year in question which has been submitted to the commissioner but which has been rejected or is otherwise unenforceable;

(2) The most recently submitted and approved tax digest as amended to reflect changes in ownership of property; or

(3) Any other reasonable method which will do substantial justice to the parties under the exigencies of all the circumstances.

(g) Any taxes collected or paid after the entry of the order for collection as provided for in this Code section shall not be considered as, and shall not be deemed to be, voluntary payments. Collection or payment of such taxes after the entry of an order by the court as provided in this Code section shall not in any manner affect or limit anyone who pays the taxes from receiving and enjoying the full benefits of any adjustments, benefits, refunds, or additional assessments determined by the final disposition of the validity of the tax digest.

(h) The temporary collection of taxes on the basis ordered by the superior court shall proceed and shall be of full force and effect exactly as if the tax digest used as the basis for the court's order had been approved by the commissioner or otherwise approved or in force as provided by law, except as may be modified by court order.

The court shall retain jurisdiction to issue any appropriate order necessary to enforce the court's order allowing the temporary collection of taxes.

(i) (1) Any governing authority filing a petition seeking an order allowing the temporary collection of taxes shall serve the commissioner with a copy of the petition.

(2) The commissioner may not be joined in an action seeking the temporary collection of taxes without the commissioner's specific consent.

(j) The procedures provided by this Code section shall apply to the tax digest of any municipality using as a basis for municipal tax purposes the fair market value determined for county ad valorem tax purposes. For the purposes of this subsection, the provisions of this Code section applicable to the governing authority of a county shall also be applicable to the governing authority of any such municipality, and the methods, procedures, and conditions for temporary collection and enforcement of taxes for municipalities shall be under the same terms and conditions as provided for counties in this Code section.

HISTORY: Ga. L. 1977, p. 903, § 1; Code 1933, § 91A-1449.1, enacted by Ga. L. 1979, p. 5, § 43.

O.C.G.A. § **48-5-311** (2010)

Protesting a Property Tax Assessment in Georgia

§ 48-5-311. (For effective date, see note.) Creation of county boards of equalization; duties; review of assessments; appeals

(a) *Establishment.*

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

(2) Notwithstanding any part of this subsection to the contrary, at any time the governing authority of a county makes a request to the grand jury of the county for additional alternate members of boards of equalization, the grand jury shall appoint the number of alternate members so requested to each board of equalization, such number not to exceed a maximum of 21 alternate members for each of the boards. The alternate members of the boards shall be duly qualified and authorized to serve on any of the boards of equalization of the county. The grand jury of any such county may designate a chairperson and two vice chairpersons of each such board of equalization. The chairperson and vice chairpersons shall be vested with full administrative authority in calling and conducting the business of the board. Any combination of members or alternate members of any such board of equalization of

the county shall be competent to exercise the power and authority of the board. Any person designated as an alternate member of any such board of equalization of the county shall be competent to serve in such capacity as provided in this Code section upon appointment and taking of oath.

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

(4) (For effective date, see note.) The governing authorities of two or more counties may by intergovernmental agreement establish regional boards of equalization for such counties which shall operate in the same manner and be subject to all of the requirements of this Code section specified for county boards of equalization. The intergovernmental agreement shall specify the manner in which the members of the regional board shall be appointed by the grand jury of each of the counties and shall specify which clerk of the superior court shall have oversight over and supervision of such regional board. All hearings and appeals before a regional board shall be conducted in the county in which the property which is the subject of the hearing or appeal is located.

(b) *Qualifications.*

(1) Each person who is, in the judgment of the appointing grand jury, qualified and competent to serve as a grand juror, who is the owner of real property, and who is at least a high school graduate shall be qualified, competent, and compellable to serve as a member or alternate member of the county board of equalization. No member of the governing authority of a county, municipality, or consolidated government; member of a county or independent board of education; member of the county board of tax assessors; employee of the county board of tax assessors; or county tax appraiser shall be competent to serve as a member or alternate member of the county board of equalization.

(2) (For effective date, see note.) (A) Within the first year after a member's initial appointment to the board of equalization on or after January 1, 1981, each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

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

paragraph. Any person appointed to such board shall be required to complete annually a continuing education requirement of at least eight hours of instruction in appraisal and equalization procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(c) *Appointment.*

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

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

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

(4) Within five days after the names of the members and alternate members of the county board or boards of equalization have been selected, the clerk of the superior court shall issue and deliver to the sheriff or deputy sheriff a precept containing the names of the persons so selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names are written on the precept to be served personally or by leaving the summons at their place of residence. The summons shall direct the persons named on the summons to appear before the clerk of the superior court on a date specified in the summons, which date shall not be later than December 15.

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

"I, _____, agree to serve as a member of the board of equalization of the County

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

Signature of member or alternate member"

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

(d) *Duties and powers.*

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

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

(3) (For effective date, see note.) The board shall establish procedures which comply strictly with the regulations promulgated by the commissioner pursuant to subparagraph (e)(5)(B) of this Code section for the conducting of appeals before the board. The procedures shall be entered into the minutes of the board and a copy of the procedures shall be made available to any individual upon request.

(4) (For effective date, see note.) (A) The clerk of the superior court shall have oversight over and supervision of all boards of equalization of the county and hearing officers. This oversight and supervision shall include, but not be limited to, requiring appointment of members of county boards of equalization by the grand jury; giving the notice of the appointment of members and alternates of the county board of equalization by the county grand jury as required by Code Section 15-12-81; collecting the names of possible appointees; collecting information from possible appointees as to their qualifications; presenting the names of the possible appointees to the county grand jury; processing the appointments as required by paragraph (4) of subsection (c) of this Code section, including administering the oath of office to the newly appointed members and alternates of the county board of equalization as required by paragraph (5) of such subsection; instructing the newly appointed

members and alternates as to the training they must receive and the operations of the county board of equalization; presenting to the grand jury of the county the names of possible appointees to fill vacancies as provided in paragraph (3) of such subsection; maintaining a roster of board members and alternates, maintaining a record showing that the board members and alternates completed training, keeping attendance records of board members and alternates for the purpose of payment for service, and keeping a record of the appointment dates of board members and alternates and their terms in office; and informing the county board of equalization that it must establish by regulation procedures for conducting appeals before the board as required by paragraph (3) of subsection (d) of this Code section. Oversight and supervision shall also include the scheduling of board hearings, hearings before hearing officers, and giving notice of the date, time, and place of hearings to the taxpayers and the county board of tax assessors and giving notice of the decisions of the county board of equalization or hearing officer to the taxpayer and county board of tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

(D) The clerk of superior court shall maintain any county records from the hearings before the board of equalization and before hearing officers until the deadline to file any appeal to the superior court expires. If an appeal is not filed to the superior court, the clerk of superior court is authorized to properly destroy any records from the hearings before the county board of equalization or hearing officers. If an appeal to the superior court is filed, the clerk of superior court shall file such records in the civil action that is considered open by the clerk of superior court for such appeal and such records shall become part of the record on appeal in accordance with paragraph (2) of subsection (g) of this Code section.

(e) (For effective date, see note.) *Appeal.*

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

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

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

(iii) A hearing officer as to matters of value and uniformity for a parcel of nonhomestead real property with a fair market value in excess of \$1 million pursuant to subsection (e.1) of this Code section.

The commissioner shall establish by rule and regulation a uniform appeal form that the taxpayer may use.

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

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

(D) The commissioner, by regulation, shall adopt uniform procedures and standards which shall be followed by county boards of equalization, hearing officers, and arbitrators in determining appeals. Such rules shall be updated and revised periodically and reviewed no less frequently than every five years.

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

(B) If no changes or corrections are made in the valuation or decision, the county board of tax assessors shall send written notice thereof to the taxpayer and to the county board of equalization which notice shall also constitute the taxpayer's appeal to the county board of equalization without the necessity of the taxpayer's filing any additional notice of appeal to the county board of tax assessors or to the county board of equalization. The county board of tax assessors shall also send or

deliver all necessary papers to the county board of equalization. If, however, the taxpayer and the county board of tax assessors execute a signed agreement as to valuation, the appeal shall terminate as of the date of such signed agreement.

(C) If changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with such changes or corrections, the taxpayer shall, within 30 days of the date of mailing of the change notice, institute an appeal to the county board of tax assessors by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal. The county board of tax assessors shall send or deliver the notice of appeal and all necessary papers to the county board of equalization.

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

(3) In any year in which no county-wide revaluation is implemented, the county board of tax assessors shall make its determination and notify the taxpayer within 180 days after receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the taxpayer within such 180 day period during such year, the appeal shall be automatically referred to the county board of equalization.

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

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

(6) (A) Within 15 days of the receipt of the notice of appeal, the county board of equalization shall set a date for a hearing on the questions presented and shall so notify the taxpayer and the county board of tax assessors in writing. A taxpayer may appear before the board concerning any appeal in person, by his or her authorized agent or representative, or both. The taxpayer shall specify in writing to the board the name of any such agent or representative prior to any appearance by the agent or representative before the board.

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

(C) If more than one contiguous property of a taxpayer is under appeal, the board of equalization shall, upon request of the taxpayer, consolidate all such appeals in one hearing and render separate decisions as to each parcel or item of property. Any appeal from such a consolidated board of equalization hearing to the superior court as provided in this subsection shall constitute a single civil action, and,

unless the taxpayer specifically so indicates in his or her notice of appeal, shall apply to all such parcels or items of property.

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

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

(iii) (I) If the county's tax bills are issued before the county board of equalization has rendered its decision on property which is on appeal, the county board of tax assessors shall specify to the county tax commissioner the higher of the taxpayer's return valuation or 85 percent of the current year's valuation as set by the county board of tax assessors. This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that upon resolution of the appeal, there may be additional taxes due or a refund issued.

(II) If the final determination of the value on appeal is less than the valuation thus used, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in question. Such deduction shall be refunded to the taxpayer and shall include interest on the amount of such deduction at the same rate as specified in Code Section 48-2-35 which shall accrue from November 15 of the taxable year in question or the date the final installment of the tax was due or was paid, whichever is later. In no event shall the amount of such interest exceed \$150.00.

(III) If the final determination of value on appeal is greater than the valuation thus used, the taxpayer shall be liable for the increase in taxes for the year in question due to the increased valuation fixed on appeal with interest at the rate as specified in Code Section 48-2-35. Such interest shall accrue from November 15 of the taxable year in question or the date the final installment of the tax was due to the date the additional taxes are remitted, but in no event shall the amount of such interest exceed \$150.00.

(7) The clerk of the superior court shall furnish the county board of equalization necessary facilities and secretarial and clerical help. The clerk of the superior court shall see that the records and information of the county board of tax assessors are transmitted to the county board of equalization. The county board of equalization must consider in the performance of its duties the information furnished by the county board of tax assessors and the taxpayer.

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

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

(e.1) (For effective date, see note.) (1) For any dispute involving the value or uniformity of a parcel of nonhomestead real property with a fair market value in excess of \$1 million, at the option of the taxpayer an appeal may be submitted to a hearing officer in accordance with this subsection.

(2) Individuals desiring to serve as hearing officers and who are either state certified general real property appraisers or state certified residential real property appraisers as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board shall complete and submit an application, a list of counties the hearing officer is willing to serve, disqualification questionnaire, and resume and be approved by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall annually publish a list of qualified and approved hearing officers for Georgia.

(3) The clerk of the superior court shall furnish any hearing officer so selected the necessary facilities.

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

(5) The county board of tax assessors may for no more than 90 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. If within 30 days of the mailing of such notice the taxpayer notifies the county board of tax assessors in writing that such changes or corrections are not acceptable, the county board of tax assessors shall, within 30 days of the date of

mailing of such taxpayer's notification, send or deliver the notice of appeal and all necessary papers to the clerk of the superior court.

(6) The clerk of superior court shall randomly select from such list a hearing officer who shall have experience or expertise in hearing or appraising the type of property that is the subject of appeal to hear the appeal, unless the taxpayer and the county board of tax assessors mutually agree upon a hearing officer from such list.

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

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

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

(10) Each hearing officer shall be compensated by the county for time expended in considering appeals. The compensation shall be paid at a rate of not less than \$25.00 per hour as determined by the county governing authority. Compensation pursuant to this paragraph shall be paid from the county treasury upon certification by the hearing officer of the hours expended in hearing of appeals. The attendance at any training required by the commissioner shall be part of the qualifications of the hearing officer, and any nominal cost of such training shall be paid by the hearing officer. If the clerk of the superior court, after diligent search, cannot find a qualified hearing officer who is willing to serve, the clerk of the superior court shall notify the county board of tax assessors in writing. The county board of tax assessors shall then certify the appeal to the county or regional board of equalization.

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including but not limited to a uniform appeal form; qualifications; training, including an eight-hour course on Georgia property law, Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence; disqualification questionnaire; selection; removal; and any other matters necessary to the proper administration of this subsection. The commissioner shall seek input from all interested parties prior to such promulgation.

(f) *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 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; a notice that the taxpayer must, within 45 days of the filing of the notice, provide to the board of assessors for consideration a copy of a certified appraisal; and a confirmation of the amount of the filing fees, if any, required under Code Section 15-6-77 and notice that within 45 days the taxpayer shall pay to the clerk of the superior court the fees. Failure of the taxpayer to provide such certified appraisal and filing fees within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal forwarded to the board of equalization. Prior to appointment of the arbitrator and within 45 days of filing the notice of appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the board of assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the board of 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, in which case the county board of tax assessors shall certify within 45 days the appeal to the clerk of the superior court 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 the county board of tax assessors. In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified appraisal within such 45 day period, then the certified appraisal shall become the final value. In any case where a taxpayer properly filed for the 2009 tax year a notice of binding arbitration appeal and provided the required certified appraisal in accordance with this paragraph and the board of assessors neither accepted nor rejected the value set out in such certified appraisal within the 30 day period formerly specified under this subparagraph, then for purposes of the 2009 tax year, the value set forth in the taxpayer's certified appraisal shall be deemed the final value. All papers and information certified to the clerk shall become a part of the record on arbitration. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record, if any, or employee with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal. Within 15 days of filing the certification to the clerk of the superior court, the chief judge of the superior court of the circuit in which the property is located shall issue an order authorizing the arbitration.

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

(i) If the parties agree, the matter shall be submitted to a single arbitrator chosen by the parties. If the parties cannot agree on the single arbitrator, the arbitrator shall be chosen by the chief judge of the superior court of the circuit in which the property is located;

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

(iii) The arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. The arbitrator shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. The arbitrator may adjourn or postpone the hearing. The chief judge of the superior court of the circuit in which the property is located may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party;

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

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

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

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

(viii) In order to determine the value, the arbitrator shall consider a single value for the property submitted by the board of assessors and a single value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any appraisal by the taxpayer's appraiser;

(ix) Upon consideration of the single value submitted by the board of assessors and the single value submitted by the taxpayer, and evidence supporting the values submitted by the board of assessors and the taxpayer, the arbitrator shall determine which value is the value for the property under appeal;

(x) If the taxpayer's value is determined by the arbitrator to be the value, the county shall be responsible for the clerk of the superior court's fees, if any, and the fees and costs of such arbitrator. If the board of tax assessors' value is determined by the arbitrator to be the value, the taxpayer shall be responsible for the clerk of the superior court's fees, if any, and the fees and costs of such arbitrator; and

(xi) The board of tax assessors shall have the burden of proving its opinion of

value and the validity of its proposed assessment by a preponderance of evidence.

(4) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation established or rendered by any county board of equalization, arbitrator, hearing officer, or superior court.

(5) If the county's tax bills are issued before an arbitrator has rendered its decision on property which is on appeal, the county board of tax assessors shall specify to the county tax commissioner the higher of the taxpayer's return valuation or 85 percent of the current year's valuation as set by the county board of tax assessors. This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that upon resolution of the appeal, there may be additional taxes due or a refund issued.

(g) (For effective date, see note.) *Appeals to the superior court.*

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

(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal. An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The notice of appeal shall specifically state the grounds for appeal. The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization or hearing officer is mailed pursuant to subparagraph (e)(6)(D) or paragraph (6) of subsection (e.1) of this Code section. The county board of tax assessors shall certify to the clerk of the superior court the notice of appeal and any other papers specified by the person appealing including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, or the hearing officer. All papers and information certified to the clerk shall become a part of the record on appeal to the superior court. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of tax assessors in the appeal until such service has been made.

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

(4) (A) The appeal shall be placed on the court's next available jury or bench trial calendar, at the taxpayer's election, following the filing of the appeal unless continued by the court upon a showing of good cause. If only questions of law are presented in the appeal, the appeal shall be heard as soon as practicable before the court sitting without a jury. Each hearing before the court sitting without a jury shall be held within 30 days following the date on which the appeal is filed with the clerk of the superior court. The time of any hearing shall be set in consultation with the taxpayer and at a time acceptable to the taxpayer between the hours of 8:00 A.M. and 7:00 P.M. on a business day.

(B) (i) The county board of tax assessors shall use the valuation of the county board of equalization or the hearing officer, as applicable, in compiling the tax digest for the county. If the final determination of value on appeal is less than the valuation set by the county board of equalization or hearing officer, as applicable, the taxpayer shall receive a deduction in such taxpayer's taxes for the year in question. Such deduction shall be refunded to the taxpayer and shall include interest on the amount of such deduction at the same rate as specified in Code Section 48-2-35 which shall accrue from November 15 of the taxable year in question or the date the final installment of the tax was due or was paid, whichever is later. In no event shall the amount of such interest exceed \$150.00.

(ii) If the final determination of value on appeal is 80 percent or less of the valuation set by the county board of equalization or hearing officer as to commercial property, or 85 percent or less of the valuation set by the county board of tax assessors as to other property, the taxpayer, in addition to the interest provided for by this paragraph, shall recover costs of litigation and reasonable attorney's fees incurred in the action.

(iii) If the final determination of value on appeal is greater than the valuation set by the county board of equalization or hearing officer, as applicable, the taxpayer shall be liable for the increase in taxes for the year in question due to the increased valuation fixed on appeal with interest at the same rate as specified in Code Section 48-2-35. Such interest shall accrue from November 15 of the taxable year in question or the date the final installment of tax was due to the date the additional taxes are remitted, but in no event shall the amount of such interest exceed \$150.00.

(h) (For effective date, see note.) *Recording of interviews.* In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to make recordings of any interview with any officer or employee of the taxing authority relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer or employee may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview.

(i) *Alternate members.* Alternate members of the county board of equalization in the order in which selected shall serve:

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

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

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

(j) (For effective date, see note.) *Disqualification.*

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

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

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

(l) (For effective date, see note.) *Military service.* In the event of the absence of an individual from such individual's residence because of duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this period any member of the

immediate family of the individual, or a friend of the individual, may notify the tax receiver or the tax commissioner of the individual's absence due to military service and submit written notice of representation for the limited purpose of the appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

(m) (For effective date, see note.) *Refunds.* In the event a refund is owed to the taxpayer, such refund shall be paid to the taxpayer within 60 days of the last date upon which an appeal may be filed, or the date the final determination of value is established on appeal, whichever is later. Any refund paid after the sixtieth day shall accrue interest from the sixtieth day until paid with interest at the same rate as specified in Code Section 48-2-35.

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

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

HISTORY: Ga. L. 1913, p. 123, § 6; Ga. L. 1918, p. 230, § 1; Ga. L. 1931, p. 7, § 85; Code 1933, § 92-6912; Ga. L. 1958, p. 387, § 1; Ga. L. 1972, p. 1094, §§ 1-9; Ga. L. 1973, p. 709, § 1; Ga. L. 1974, p. 609, §§ 2-4; Ga. L. 1975, p. 1090, §§ 1, 2; Ga. L. 1976, p. 276, § 1; Ga. L. 1976, p. 366, § 1; Ga. L. 1976, p. 1744, § 1; Ga. L. 1977, p. 588, § 1; Ga. L. 1977, p. 903, § 1; Ga. L. 1977, p. 1009, § 1; Code 1933, § 91A-1449, enacted by Ga. L. 1978, p. 309, § 2; Ga. L. 1979, p. 519, § 2; Ga. L. 1980, p. 1722, § 1; Ga. L. 1981, p. 1554, § 5; Ga. L. 1983, p. 576, § 2; Ga. L. 1983, p. 1158, § 1; Ga. L. 1984, p. 22, § 48; Ga. L. 1984, p. 352, § 3; Ga. L. 1986, p. 419, § 1; Ga. L. 1988, p. 220, §§ 1, 2; Ga. L. 1988, p. 487, §§ 1, 2; Ga. L. 1990, p. 1122, § 4; Ga. L. 1990, p. 1361, § 1; Ga. L. 1991, p. 664, § 1; Ga. L. 1991, p. 1110, § 2; Ga. L. 1992, p. 1678, § 1; Ga. L. 1992, p. 2352, § 1; Ga. L. 1993, p. 435, §§ 1, 2; Ga. L. 1993, p. 1777, § 3; Ga. L. 1994, p. 318, §§ 1, 2; Ga. L. 1994, p. 787, §§ 1, 2; Ga. L. 1994, p. 1051, § 1; Ga. L. 1994, p. 1088, § 1; Ga. L. 1994, p. 1823, § 2; Ga. L. 1995, p. 10, § 48; Ga. L. 1999, p. 1043, § 3; Ga. L. 2000, p. 136, § 48; Ga. L. 2000, p. 873, §§ 2, 3; Ga. L. 2000, p. 1589, § 3; Ga. L. 2001, p. 495, § 1; Ga. L. 2004, p. 455, § 3; Ga. L. 2006, p. 769, § 1/SB 597; Ga. L. 2008, p. 1149, §§ 4, 5, 6/HB 1081; Ga. L. 2009, p. 216, §§ 1, 2/SB 240; Ga. L. 2010, p. 1104, §§ 2-1, 4-3, 6-1/SB 346.

§ 48-5-312. Status of ad valorem taxes pending review in certain counties and municipalities; petition for lower assessment due to casualty.

Reserved. Repealed by Ga. L. 1996, p. 798, § 1, effective July 1, 1996.

[Repealed]

O.C.G.A. § **48-5-313** (2010)

§ 48-5-313. Applicability of part

Nothing contained in this part shall apply to those persons who are required to make their returns to the commissioner.

HISTORY: Ga. L. 1913, p. 123, § 8; Code 1933, § 92-6901; Code 1933, § 91A-1430, enacted by Ga. L. 1978, p. 309, § 2.

O.C.G.A. § **48-5-314** (2010)

§ 48-5-314. Confidentiality of taxpayer records; exceptions; penalties

(a) (1) All records of the county board of tax assessors which consist of materials other than the return obtained from or furnished by an ad valorem taxpayer shall be confidential and shall not be subject to inspection by any person other than authorized personnel of appropriate tax administrators. As an illustration of the foregoing, materials which are confidential shall include, but shall not be limited to, taxpayers' accounting records, profit and loss statements, income and expense statements, balance sheets, and depreciation schedules. Such information shall remain confidential when it is made part of an appeal file. Nothing in this Code section, however, shall prevent any disclosure necessary or proper to the collection of any tax in any administrative or court proceeding.

(2) Records which consist of materials containing information gathered by personnel of the county board of tax assessors, such as field cards, shall not be confidential and are subject to inspection at all times during office hours. The provisions of this paragraph shall not remove the confidentiality of materials such as are specified in paragraph (1) of this subsection.

(3) Failure of the county board of tax assessors to make available records which are not confidential as provided in paragraph (2) of this subsection shall be a misdemeanor.

(b) Any person who knowingly and willfully furnishes information which is confidential under this Code section to a person who is not authorized by law to receive such information shall upon conviction be subject to a civil penalty not to exceed \$1,000.00.

HISTORY: Code 1981, § 48-5-314, enacted by Ga. L. 1986, p. 747, § 2; Ga. L. 1987, p. 558, § 1; Ga. L. 1999, p. 81, § 48.

