

The Senate Finance Committee offers the following substitute to SB 346:

A BILL TO BE ENTITLED

AN ACT

1 To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and
2 taxation, so as to revise comprehensively provisions regarding ad valorem taxes; to change
3 certain provisions regarding ad valorem tax returns of taxpayers; to require annual notice
4 regardless of changes; to provide for uniform notice forms and uniform appeal forms; to
5 provide for powers, duties, and responsibilities of the state revenue commissioner; to provide
6 for the comprehensive revision of provisions regarding county boards of equalization and the
7 appeal of assessments for ad valorem tax purposes; to provide for appeal procedures,
8 conditions, and limitations; to eliminate real property ad valorem tax returns; to change
9 certain provisions regarding property returns; to change certain provisions regarding
10 returnable property; to change certain provisions regarding situs for returns by residents and
11 nonresidents; to change certain provisions regarding liability of nonresident for returns; to
12 change certain provisions regarding returns of taxable real property; to change certain
13 provisions regarding return of property located on certain airports; to change certain
14 provisions regarding proceedings with respect to returns and payment of taxes; to change
15 certain provisions regarding time for making returns; to change certain provisions regarding
16 oaths relating to returns; to change certain provisions regarding the effects of and penalties
17 for failure to make returns; to change certain provisions regarding return and collection of
18 taxes on unlawfully exempted property; to change certain provisions regarding criminal
19 penalties relating to tax receivers and tax commissioners; to change certain provisions
20 regarding payment of taxes in installments; to provide for powers, duties, and responsibilities
21 of the state revenue commissioner regarding training of certain local tax officials and staff;
22 to change certain provisions regarding training classes for county tax collectors and tax
23 commissioners; to change certain provisions regarding training courses for appraisers and
24 members of county appraisal staff; to change certain provisions regarding qualification and
25 training of members of county boards of tax assessors; to change certain provisions regarding
26 creation and training of county boards of equalization; to change and provide new definitions
27 regarding ad valorem taxation of property; to change certain provisions regarding digest
28 deficiencies attributable to the moratorium on increases in property valuation; to change

29 certain provisions regarding certain refunds of taxes; to change certain provisions regarding
 30 annual reports by the state revenue commissioner to county boards of tax assessors of all
 31 public utility property with the county; to change certain provisions regarding collection and
 32 payment of taxes in installments; to provide for forms of payment; to change certain
 33 provisions relating to certification of assessed taxable value of property and method of
 34 computation, resolution or ordinance required for millage rate, and advertisement of intent
 35 to increase property tax; to change certain provisions regarding approval of tax digests; to
 36 require notice of transfer of real property; to provide for correction of factual errors in county
 37 tax digests; to provide for an effective date; to repeal conflicting laws; and for other
 38 purposes.

39 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

40 **PART I**
 41 **SECTION 1-1.**

42 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is
 43 amended by revising Code Section 48-5-306, relating to notice of changes made in ad
 44 valorem tax returns of taxpayers, as follows:

45 "48-5-306.

46 (a) *Method of giving annual notice of current assessment to taxpayer of changes made in*
 47 *such taxpayer's return.* Each county board of tax assessors may meet at any time to receive
 48 and inspect the tax returns to be laid before it by the tax receiver or tax commissioner. The
 49 board shall examine all the returns of both real and personal property of each taxpayer, and
 50 if in the opinion of the board any taxpayer has omitted from such taxpayer's returns any
 51 property that should be returned or has failed to return any of such taxpayer's property at
 52 its fair market value, the board shall correct the returns, assess and fix the fair market value
 53 as of January 1 to be placed on the property, make a note of such assessment and valuation,
 54 and attach the note to the returns. The board shall see that all taxable property within the
 55 county is assessed and returned at its fair market value and that fair market values as
 56 between the individual taxpayers are fairly and justly equalized so that each taxpayer shall
 57 pay as nearly as possible only such taxpayer's proportionate share of taxes. ~~When any such~~
 58 ~~corrections or changes, including valuation increases or decreases, or equalizations have~~
 59 ~~been made by the board, the~~ The board shall give ~~written~~ annual notice to the taxpayer of
 60 ~~any such changes made in such taxpayer's returns~~ the current assessment of real property.
 61 The annual notice may be given personally by leaving the notice at the taxpayer's dwelling
 62 house, usual place of abode, or place of business with some person of suitable age and

63 discretion residing or employed in the house, abode, or business, or by sending the notice
 64 through the United States mail as first-class mail to the taxpayer's last known address. The
 65 taxpayer may elect in writing to receive all such notices required under this Code section
 66 by electronic transmission if electronic transmission is made available by the county board
 67 of tax assessors. When notice is given by mail, the county board of tax assessors' return
 68 address shall appear in the upper left corner of the face of the mailing envelope and with
 69 the United States Postal Service endorsement 'Return Service Requested' and the words
 70 'Official Tax Matter' clearly printed in boldface type in a location which meets United
 71 States Postal Service regulations.

72 (b) *Contents of notice.*

73 (1) The annual notice of current assessment required to be given by the county board of
 74 tax assessors under subsection (a) of this Code section shall be dated and shall contain
 75 the name and last known address of the taxpayer. ~~If the assessment of the value of the~~
 76 ~~taxpayer's property is changed, the~~ The annual notice shall conform with the state-wide
 77 uniform assessment notice which shall be established by the commissioner by rule and
 78 regulation and shall contain:

79 (A) Any changes or corrections, including valuation increases or decreases, or
 80 equalizations;

81 (B) The amount of the previous assessment;

82 ~~(B)~~(C) The amount of the current assessment;

83 ~~(C)~~(D) The year for which the new assessment is applicable;

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

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

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

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

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

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

99 'The amount of your ad valorem tax bill for this year will be based on the appraised and
 100 assessed values specified in this notice. You have the right to appeal these values (1)
 101 to the county board of tax assessors ~~either~~ followed by an appeal to the county board
 102 of equalization ~~or to arbitration and in either case, to~~ with appeal to the superior court,
 103 or (2) to binding arbitration without an appeal to the superior court.

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

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

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

114 (3) The annual notice required under this Code section shall be mailed between April 15
 115 and July 1.

116 ~~(e) *Posting notice on certain conditions.* In all cases where a notice is required to be given~~
 117 ~~to a taxpayer under subsection (a) of this Code section, if the notice is not given to the~~
 118 ~~taxpayer personally or if the notice is mailed but returned undelivered to the county board~~
 119 ~~of tax assessors, then a notice shall be posted in front of the courthouse door for a period~~
 120 ~~of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if~~
 121 ~~known, or, if the owner is unknown, a brief description of the property together with a~~
 122 ~~statement that the assessment has been made or the return changed or altered, as the case~~
 123 ~~may be, and the notice need not contain any other information. The judge of the probate~~
 124 ~~court of the county shall make a certificate as to the posting of the notice. Each certificate~~
 125 ~~shall be signed by the judge and shall be recorded by the county board of tax assessors in~~
 126 ~~a book kept for that purpose. A certified copy of the certificate of the judge duly~~
 127 ~~authenticated by the secretary of the board shall constitute prima-facie evidence of the~~
 128 ~~posting of the notice as required by law.~~

129 ~~(d)~~(c) *Records and information availability.* Notwithstanding the provisions of Code
 130 Section 50-18-71, in the case of all public records and information of the county board of
 131 tax assessors pertaining to the appraisal and assessment of ~~the~~ real property ~~subject to such~~
 132 ~~notice:~~

133 (1) The taxpayer may request, and the county board of tax assessors shall provide within
 134 ten business days, copies of such public records and information, including, but not
 135 limited to, all documents reviewed in making the assessment, the address and parcel

136 identification number of all real property utilized as qualified comparable properties, and
 137 all factors considered in establishing the new assessment, at a uniform copying fee not
 138 to exceed 25¢ per page; and

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

142 ~~(e)(d) *Basis for new Description of current assessment.* Where the assessment of the value~~
 143 ~~of the taxpayer's real property subject to taxation exceeds the returned value of such~~
 144 ~~property by 15 percent or more, the~~ The notice required by this subsection Code section
 145 shall be accompanied by a simple, nontechnical description of the basis for the new current
 146 assessment. All documents reviewed in making the assessment, the address of all real
 147 properties utilized as comparable properties, and all factors considered in establishing the
 148 new assessment shall be made available to the taxpayer pursuant to the terms and
 149 conditions of subsection (d) of this Code section, and the notice shall contain a statement
 150 of that availability.

151 ~~(e.1) *New assessment description.* Where the assessment of the value of the taxpayer's real~~
 152 ~~property subject to taxation exceeds the returned value of such property by less than 15~~
 153 ~~percent, a county governing authority may provide by ordinance or resolution that the~~
 154 ~~notice thereof to the taxpayer may be accompanied by a simple, nontechnical description~~
 155 ~~of the basis for the new assessment. Such notice may also contain a statement of the~~
 156 ~~availability of all documents reviewed in making the assessment, the address of all real~~
 157 ~~properties utilized as comparable properties, and all factors considered in establishing the~~
 158 ~~new assessment.~~

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

161 **SECTION 1-2.**

162 Said title is further amended by adding a new Code section to read as follows:

163 "48-5-306.2.

164 The commissioner shall establish by rule and regulation a uniform appeal form that the
 165 taxpayer may use and a uniform notice of assessment."

PART II

SECTION 2-1.

Said title is further amended by revising Code Section 48-5-311, relating to county boards of equalization and appeals of ad valorem tax assessments, as follows:

"48-5-311.

(a) *Establishment.*

(1) ~~There~~ 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,

202 notwithstanding any other provisions of this Code section. The decision shall be in
 203 writing and signed by at least two members of the board of equalization; and, except for
 204 the number of members necessary to decide an appeal, the decision shall conform to the
 205 requirements of this Code section.

206 (4) ~~Reserved~~ The governing authorities of two or more counties may by
 207 intergovernmental agreement establish regional boards of equalization for such counties
 208 which shall operate in the same manner and be subject to all of the requirements of this
 209 Code section specified for county boards of equalization. The intergovernmental
 210 agreement shall specify the manner in which the members of the regional board shall be
 211 appointed by the grand jury of each of the counties. All hearings and appeals before a
 212 regional board shall be conducted in the county in which the property which is the subject
 213 of the hearing or appeal is located.

214 (b) *Qualifications.*

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

223 (2)(A) Within the first year after a member's initial appointment to the board of
 224 equalization on or after January 1, 1981, each member shall satisfactorily complete not
 225 less than 40 hours of instruction in appraisal and equalization processes and procedures,
 226 as prepared and required by the commissioner. The failure of any member to fulfill the
 227 requirements of this subparagraph shall render that member ineligible to serve on the
 228 board; and the vacancy created thereby shall be filled in the same manner as other
 229 vacancies on the board are filled.

230 (B) No person shall be eligible to hear an appeal as a member of a board of
 231 equalization on or after January 1, 1995, unless prior to hearing such appeal, that person
 232 shall satisfactorily complete the 40 hours of instruction in appraisal and equalization
 233 processes and procedures required under subparagraph (A) of this paragraph. Any
 234 person appointed to such board shall be required to complete annually a continuing
 235 education requirement of at least eight hours of instruction in appraisal and equalization
 236 procedures, as prepared and required by the commissioner. The failure of any member
 237 to fulfill the requirements of this subparagraph shall render that member ineligible to

238 serve on the board; and the vacancy created thereby shall be filled in the same manner
239 as other vacancies on the board are filled.

240 (c) *Appointment.*

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

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

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

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

271 (5) Each member and alternate member of the county board of equalization, on the date
272 prescribed for appearance before the clerk of the superior court and before entering on
273 the discharge of such member and alternate member's duties, shall take and ~~subscribe~~
274 execute in writing before the clerk of the superior court the following oath:

275 'I, _____, agree to serve as a member of the board of equalization of the
 276 County of _____ and will decide any issue put before me without favor or
 277 affection to any party and without prejudice for or against any party. I will follow and
 278 apply the laws of this state. I also agree not to discuss any case or any issue with any
 279 person other than members of the board of equalization except when all of the parties
 280 are present. I ~~You~~ shall faithfully and impartially discharge ~~the duty of members and~~
 281 ~~alternate members of the board of equalization for the County of _____, my~~
 282 duties in accordance with the Constitution and laws of this state, to the best of ~~your~~ my
 283 skill and knowledge. So help ~~you~~ me God.

284 _____
 285 Signature of member or alternate member'

286 In addition to the oath of office prescribed in this paragraph, the judge of the superior
 287 court shall charge each member and alternate member of the county board of equalization
 288 with the law and duties relating to such office.

289 (6) Upon the failure of the grand jury to appoint members, alternate members, or both
 290 of county boards of equalization, either a taxpayer of the county or the county board of
 291 tax assessors shall be authorized to request in writing that the grand jury appoint such
 292 members. Upon receipt of such written request, the grand jury shall make such
 293 appointments no later than 30 days following the commencement of the next term.

294 (d) *Duties and powers.*

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

297 (2) If in the course of determining an appeal the county board of equalization finds
 298 reason to believe that the property involved in an appeal or the class of property in which
 299 is included the property involved in an appeal is not uniformly assessed with other
 300 property included in the digest, the board shall request the respective parties to the appeal
 301 to present relevant information with respect to that question. If the board determines that
 302 uniformity is not present, the board may order the county board of tax assessors to take
 303 such action as is necessary to obtain uniformity, except that, when a question of
 304 county-wide uniformity is considered by the board, the board may order a partial or total
 305 county-wide revaluation only upon a determination by a majority of all the members of
 306 the board that the clear and convincing weight of the evidence requires such action. The
 307 board of equalization may act pursuant to this paragraph whether or not the appellant has
 308 raised the issue of uniformity; provided, however, bank sales, foreclosures, or distress
 309 sales used for the determination of fair market value in the first year that the property is
 310 sold shall not be used in determining uniformity.

311 (3) The board shall establish by regulation procedures, ~~not in conflict~~ which comply
 312 strictly with the regulations promulgated by the commissioner pursuant to subparagraph
 313 (e)(5)(B) of this Code section; for the conducting of appeals before the board. The
 314 procedures shall be entered into the minutes of the board and a copy of the procedures
 315 shall be made available to any individual upon request.

316 (4) The clerk of the superior court of the county shall have oversight of all boards of
 317 equalization of the county.

318 (e) *Appeal.*

319 (1)(A) Any ~~resident or nonresident~~ taxpayer or property owner as of the last date for
 320 filing an appeal may appeal from an assessment by the county board of tax assessors
 321 to the county board of equalization or to an arbitrator or arbitrators as to matters of
 322 taxability, uniformity of assessment, and value, and, for residents, as to denials of
 323 homestead exemptions. In the case of condominiums or tracts of land with common
 324 ownership or with common management, group appeals shall be authorized; however,
 325 a separate decision shall be rendered for each tax parcel.

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

334 (C) Appeals to the county board of equalization shall be conducted in the manner
 335 provided in paragraph (2) of this subsection. Appeals to an arbitrator or arbitrators shall
 336 be conducted in the manner specified in subsection (f) of this Code section. Such
 337 appeal proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M.
 338 on a business day. Following the notification of the taxpayer of the date and time of
 339 ~~their~~ such taxpayer's scheduled hearing, the taxpayer shall be authorized to exercise a
 340 one-time option of changing the date and time of the taxpayer's scheduled hearing to
 341 a day and time acceptable to the taxpayer. The chairperson of the county board of
 342 equalization shall grant additional extensions to the taxpayer or the county board of tax
 343 assessors for good cause shown.

344 (2)(A) An appeal shall be effected by mailing to or filing with the county board of tax
 345 assessors a notice of appeal within 45 days from the date of mailing the notice pursuant
 346 to Code Section 48-5-306 ~~except that for counties or municipal corporations providing~~
 347 ~~for the collection and payment of ad valorem taxes in installments the time for filing~~

348 ~~the notice of appeal shall be 30 days.~~ A written objection to an assessment of real
 349 property received by a county board of tax assessors stating the location of the real
 350 property and the identification number, if any, contained in the tax notice shall be
 351 deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of
 352 this subsection. Any such notice of appeal which is mailed pursuant to this
 353 subparagraph shall be deemed to be filed as of the date of the United States Postal
 354 Service postmark on such notice of appeal. A written objection to an assessment of
 355 personal property received by a county board of tax assessors giving the account
 356 number, if any, contained in the tax notice and stating that the objection is to an
 357 assessment of personal property shall be deemed a notice of appeal by the taxpayer
 358 under the grounds listed in paragraph (1) of this subsection. The county board of tax
 359 assessors shall review the valuation or denial in question and, if any changes or
 360 corrections are made in the valuation or decision in question, the board shall send a
 361 notice of the changes or corrections to the taxpayer pursuant to Code Section 48-5-306.
 362 Such notice shall also explain the taxpayer's right to appeal to the county board of
 363 equalization as provided in subparagraph (C) of this paragraph if the taxpayer is
 364 dissatisfied with the changes or corrections made by the county board of tax assessors.
 365 (B) If no changes or corrections are made in the valuation or decision, the county board
 366 of tax assessors shall send written notice thereof to the taxpayer and to the county board
 367 of equalization which notice shall also constitute the taxpayer's appeal to the county
 368 board of equalization without the necessity of the taxpayer's filing any additional notice
 369 of appeal to the county board of tax assessors or to the county board of equalization.
 370 The county board of tax assessors shall also send or deliver all necessary papers to the
 371 county board of equalization. If, however, the taxpayer and the county board of tax
 372 assessors execute a signed agreement as to valuation, the appeal shall terminate as of
 373 the date of such signed agreement.
 374 (C) If changes or corrections are made by the county board of tax assessors, the board
 375 shall notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with
 376 such changes or corrections, the taxpayer shall, within ~~21~~ 30 days of the date of mailing
 377 of the change notice, institute an appeal to the county board of equalization by mailing
 378 to or filing with the county board of tax assessors a written notice of appeal. Any such
 379 notice of appeal which is mailed pursuant to this subparagraph shall be deemed to be
 380 filed as of the date of the United States Postal Service postmark on such notice of
 381 appeal, receipt for delivery by statutory overnight delivery, or if the board of tax
 382 assessors consents, receipt of a copy to the board of tax assessors via e-mail in portable
 383 document format using an e-mail address provided by the board of tax assessors and
 384 showing in the subject line of the e-mail message the words 'STATUTORY

385 ELECTRONIC SERVICE' in capital letters. Service by mail, statutory overnight
 386 delivery, or electronic transmittal is complete upon such service. Proof of service shall
 387 be made within 45 days of receipt of notice of the current assessment to the taxpayer
 388 by certificate of the taxpayer, his or her attorney, or his or her employee by written
 389 admission or by affidavit. Failure to make proof of service shall not affect the validity
 390 of service. The county board of tax assessors shall send or deliver the notice of appeal
 391 and all necessary papers to the county board of equalization.

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

397 (3) In any year in which no county-wide revaluation is implemented, the county board
 398 of tax assessors shall make its determination and notify the taxpayer within 180 days after
 399 receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to
 400 respond to the taxpayer within such 180 day period during such year, the appeal shall be
 401 automatically referred to the county board of equalization. ~~This paragraph shall not apply~~
 402 ~~to any county whose digest for the current year cannot be approved by the commissioner~~
 403 ~~pursuant to subsection (a) of Code Section 48-5-304.~~

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

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

411 (B) The commissioner, by regulation, ~~may~~ shall within 180 days following the
 412 effective date of this Code section adopt uniform procedures and standards which, ~~when~~
 413 ~~approved by the State Board of Equalization,~~ shall be followed by county boards of
 414 equalization in determining appeals. Such rules shall be updated and revised
 415 periodically but in no event no less frequently than every five years.

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

421 any such agent or representative prior to any appearance by the agent or representative
422 before the board.

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

427 (C) If more than one contiguous property of a taxpayer is under appeal, the board of
428 equalization shall, upon request of the taxpayer, consolidate all such appeals in one
429 hearing and render separate decisions as to each parcel or item of property. Any appeal
430 from such a consolidated board of equalization hearing to the superior court as provided
431 in this subsection shall constitute a single civil action, and, unless the taxpayer
432 specifically so indicates in his or her notice of appeal, shall apply to all such parcels or
433 items of property.

434 (D)(i) The decision of the county board of equalization shall be in writing, shall be
435 signed by each member of the board, shall specifically decide each question presented
436 by the appeal, shall specify the reason or reasons for each such decision as to the
437 specific issues of taxability, uniformity of assessment, value, or denial of homestead
438 exemptions depending upon the specific issue or issues raised by the taxpayer in the
439 course of such taxpayer's appeal, shall state that with respect to the appeal no member
440 of the board is disqualified from acting by virtue of subsection (j) of this Code
441 section, and shall certify the date on which notice of the decision is given to the
442 parties. Notice of the decision shall be given to each party by sending a copy of the
443 decision by registered or certified mail or statutory overnight delivery to the appellant
444 and by filing the original copy of the decision with the county board of tax assessors.
445 Each of the three members of the county board of equalization must be present and
446 must participate in the deliberations on any appeal. A majority vote shall be required
447 in any matter. All three members of the board must sign the decision indicating their
448 vote. The board of equalization shall render its decision within 12 months of
449 receiving an appeal if no extensions are granted.

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

456 (iii)(I) If the county's tax bills are issued before the county board of equalization
457 has rendered its decision on property which is on appeal, the county board of tax

458 assessors shall specify to the county tax commissioner the higher of the taxpayer's
 459 return valuation or 85 percent of the current year's valuation as set by the county
 460 board of tax assessors. This amount shall be the basis for a temporary tax bill to be
 461 issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill
 462 is a temporary tax bill pending the outcome of the appeal process. Such notice shall
 463 also indicate that upon resolution of the appeal, there may be additional taxes due
 464 or a refund issued.

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

472 (III) If the final determination of value on appeal is greater than the valuation thus
 473 used, the taxpayer shall be liable for the increase in taxes for the year in question
 474 due to the increased valuation fixed on appeal with interest at the rate as specified
 475 in Code Section 48-2-35. Such interest shall accrue from November 15 of the
 476 taxable year in question or the date the final installment of the tax was due to the
 477 date the additional taxes are remitted, but in no event shall the amount of such
 478 interest exceed \$150.00. ~~Any taxpayer shall be exempt each taxable year from any
 479 such interest owed under this subdivision with respect to such taxpayer's homestead
 480 property.~~

481 (7) The county governing authority shall furnish the county board of equalization
 482 necessary facilities and secretarial and clerical help. The secretary of the county board
 483 of tax assessors shall see that the records and information of the county board of tax
 484 assessors are transmitted to the county board of equalization. The county board of
 485 equalization must consider in the performance of its duties the information furnished by
 486 the county board of tax assessors and the taxpayer.

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

490 (9) All computations of time under this subsection shall be determined under this
 491 paragraph so that when a period of time measured in days, weeks, months, years, or other
 492 measurements of time except hours is prescribed for the exercise of any privilege or the
 493 discharge of any duty, the first day shall not be counted but the last day shall be counted;
 494 and, if the last day falls on Saturday or Sunday, the party having such privilege or duty

495 shall have through the following Monday to exercise the privilege or to discharge the
496 duty. When the last day prescribed for such action falls on a public and legal holiday as
497 set forth in Code Section 1-4-1, the party having the privilege or duty shall have through
498 the next business day to exercise the privilege or to discharge the duty. When the period
499 of time prescribed is less than seven days, intermediate Saturdays, Sundays, and legal
500 holidays shall be excluded in the computation.

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

509 (11) Appeals under this subsection may utilize the uniform appeal form following its
510 adoption and distribution by the commissioner.

511 (e.1)(1) For any dispute involving the value of nonhomestead real property with a fair
512 market value in excess of \$1 million, at the option of the taxpayer an appeal may be
513 submitted to a hearing officer in accordance with this subsection.

514 (2) Appeals to the hearing officer under this subsection shall be conducted between the
515 hours of 8:00 A.M. and 5:00 P.M. on a business day. Following the notification of the
516 taxpayer of the date and time of the scheduled hearing, the taxpayer shall be authorized
517 to exercise an option of changing the date and time of the taxpayer's scheduled hearing
518 for good cause.

519 (3) An appeal shall be effected by filing with the county board of tax assessors a notice
520 of appeal to a hearing officer within 45 days from the date of mailing the notice pursuant
521 to Code Section 48-5-306. A written objection to an assessment of real property received
522 by a county board of tax assessors stating the taxpayer's election to appeal to a hearing
523 officer and showing the location of the real property contained in the assessment notice
524 shall be deemed a notice of appeal by the taxpayer. Any such notice of appeal which is
525 mailed pursuant to this subparagraph shall be deemed to be filed as of the date of the
526 United States Postal Service postmark on such notice of appeal.

527 (4) The county board of tax assessors shall review the taxpayer's written appeal and if
528 changes or corrections are made by the county board of tax assessors, the board shall
529 notify the taxpayer in writing of such changes. If the taxpayer is dissatisfied with such
530 changes or corrections, the taxpayer shall, within 30 days of the date of mailing of the
531 change notice, institute an appeal to the hearing officer by filing with the county board

532 of tax assessors a written notice of appeal. Any such notice of appeal which is mailed
533 pursuant to this subparagraph shall be deemed to be filed as of the date of the United
534 States Postal Service postmark on such notice of appeal. The county board of tax
535 assessors shall send or deliver the notice of appeal and all necessary papers to the hearing
536 officer's secretary. If no changes or corrections are made in the valuation or decision, the
537 county board of tax assessors shall send written notice thereof to the taxpayer and the
538 hearing officer's secretary; the notice shall also constitute the taxpayer's appeal to the
539 hearing officer without the necessity of the taxpayer's filing any additional notice of
540 appeal. The secretary of the county board of tax assessors shall see that the records and
541 information of the county board of tax assessors are transmitted to the hearing officer's
542 secretary. At the conclusion of the hearing, the hearing officer shall determine the fair
543 market value based on the information furnished verbally or in writing by the county
544 board of tax assessors and the taxpayer. The secretary of the hearing officer shall notify
545 both parties of the decision in writing.

546 (5) The taxpayer or the board of tax assessors may appeal the fair market value as
547 determined by the hearing officer to the superior court as provided in subsection (g) of
548 this Code section.

549 (6) Individuals desiring to serve as hearing officers shall complete and submit an
550 application and be approved by the commissioner to serve as a hearing officer. The
551 commissioner shall furnish a list of qualified and approved hearing officers to each
552 county board of tax assessors.

553 (7) The secretary and clerical help described in paragraph (7) of subsection (e) of this
554 Code section shall randomly select hearing officers for each day of hearings and shall
555 perform scheduling, notification, and other duties required to administer appeals under
556 this subsection.

557 (8) The county governing authority shall furnish the county hearing officer necessary
558 facilities and secretarial and clerical help.

559 (9) If, at any time during the appeal under this subsection, the taxpayer and the county
560 board of tax assessors execute a signed written agreement on the fair market value, the
561 appeal shall terminate as of the date of such signed agreement and the fair market value
562 as set forth in such agreement shall become final.

563 (10) No hearing officer shall hear or review any appeal if he or she would be subject to
564 a challenge for cause if he or she were a member of a panel of jurors in a civil case
565 involving the same subject matter. The commissioner shall develop and make available
566 to each hearing officer a standard questionnaire regarding possible disqualification for
567 cause. Each question shall be phrased so that it can be answered by an affirmative or
568 negative response. The hearing officer shall, in writing under oath within five days of his

569 or her receipt of the appeal, complete the questionnaire. The completed questionnaire
 570 shall be part of the decision of the hearing officer and shall be served on each party by
 571 first-class mail. Unless the hearing officer recuses himself or herself for a potential
 572 conflict, the determination of disqualification shall be made by the judge of the superior
 573 court upon the request by either party when the request is made within five days of the
 574 response of the hearing officer to the questions.

575 (11) Each hearing officer shall be compensated by the county for time expended in
 576 considering appeals. The compensation shall be paid at a rate of not less than \$25.00 per
 577 hour as determined by the county governing authority. Compensation pursuant to this
 578 paragraph shall be paid from the county treasury upon certification by the hearing officer
 579 and verified by the hearing officer's secretary of the hours expended in hearing of
 580 appeals. The attendance at any training required by the commissioner shall be part of the
 581 qualifications of the hearing officer, and any nominal cost of such training shall be paid
 582 by the hearing officer.

583 (12) The commissioner shall promulgate rules and regulations for the proper
 584 administration of this subsection, including but not limited to a uniform appeal form,
 585 qualifications, training, disqualification questionnaire, selection, removal, and any other
 586 matters necessary to the proper administration of this subsection. The commissioner shall
 587 seek input from all interested parties prior to such promulgation.

588 (f) Arbitration Binding arbitration.

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

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

594 ~~(2) Following an election by the taxpayer under paragraph (1) of this subsection, an~~
 595 ~~arbitration appeal shall be effected by the taxpayer's filing a written notice of arbitration~~
 596 ~~with the county board of tax assessors. The notice of arbitration shall specifically state~~
 597 ~~the grounds for arbitration. The notice shall be filed within 45 days from the date of~~
 598 ~~mailing the notice pursuant to Code Section 48-5-306 except that for counties or~~
 599 ~~municipal corporations providing for the collection and payment of ad valorem taxes in~~
 600 ~~installments the time for filing the notice of appeal shall be 30 days. The county board~~
 601 ~~of tax assessors shall certify to the clerk of the superior court the notice of arbitration and~~
 602 ~~any other papers specified by the person seeking arbitration including, but not limited to,~~
 603 ~~the staff information from the file used by the county board of tax assessors. All papers~~
 604 ~~and information certified to the clerk shall become a part of the record on arbitration.~~

605 Within 15 days of the filing of the certification to the clerk of the superior court, the judge
 606 shall issue an order authorizing the arbitration and appointing a referee.

607 (3) The arbitration of the correctness of the decision of the county board of tax assessors
 608 shall be conducted pursuant to the procedures outlined in Article 2 of Chapter 9 of Title 9
 609 with the following exceptions:

610 (A) If both parties agree, the matter may be submitted to a single arbitrator. If both
 611 parties agree, the referee may serve as the single arbitrator;

612 (B) If the parties do not agree to a single arbitrator, then three arbitrators shall hear the
 613 appeal. Such arbitrators shall be appointed as provided in Code Section 9-9-67. If one
 614 or both parties are unable to select an arbitrator, the appeal shall be heard by a single
 615 arbitrator who shall be appointed by the judge of the superior court as provided in Code
 616 Section 9-9-67;

617 (C) In order to be qualified to serve as an arbitrator, a person must be at least a
 618 registered real estate appraiser as classified by the Georgia Real Estate Appraisers
 619 Board;

620 (D) The arbitrator or a majority of the arbitrators, as applicable, within 30 days after
 621 their appointment shall render a decision regarding the correctness of the decision of
 622 the county board of tax assessors and, if correction of the decision is required, regarding
 623 the extent and manner in which the decision should be corrected. The decision of the
 624 arbitrator or arbitrators, as applicable, may be appealed to the superior court in the same
 625 manner as a decision of the board of equalization;

626 (E) The taxpayer shall be responsible for the fees and costs of such taxpayer's arbitrator
 627 and the county shall be responsible for the fees and costs of such county's arbitrator.
 628 The two parties shall each be responsible for one-half of the fees and costs of the third
 629 arbitrator. In the event the appeal is submitted to a single arbitrator, the two parties
 630 shall each be responsible for one-half of the fees and costs of such arbitrator; and

631 (F) The board of tax assessors shall have the burden of proving their opinions of value
 632 and the validity of their proposed assessment by a preponderance of evidence.

633 (4) For any dispute involving the value of real property, at the option of the taxpayer,
 634 an appeal may be submitted to binding arbitration in accordance with this paragraph:

635 (3)(A) Following an election by the taxpayer to use the binding arbitration provisions
 636 of this subsection, a binding arbitration appeal shall be effected by the taxpayer filing
 637 a written notice of binding arbitration appeal with the county board of tax assessors.
 638 The notice of binding arbitration appeal shall specifically state the grounds for
 639 arbitration. The notice shall be filed within 45 days from the date of mailing the notice
 640 pursuant to Code Section 48-5-306 except that for counties or municipal corporations
 641 providing for the collection and payment of ad valorem taxes in installments, the time

642 ~~for filing the notice of appeal shall be 30 days.~~ Within ten days of receipt of a
643 taxpayer's notice of binding arbitration appeal, the board of tax assessors shall send to
644 the taxpayer an acknowledgment of receipt of the appeal; a notice that the taxpayer
645 must, within 45 days of the filing of the notice, provide to the board of assessors for
646 consideration a copy of a certified appraisal; and a confirmation of the amount of the
647 filing fees, if any, required under Code Section 15-6-77 and notice that within 45 days
648 the taxpayer shall pay to the clerk of the superior court the fees. Failure of the taxpayer
649 to provide such certified appraisal and filing fees within such 45 days shall terminate
650 the appeal unless the taxpayer within such 45 day period elects to have the appeal
651 forwarded to the board of equalization. Prior to appointment of the arbitrator and
652 within ~~30~~ 45 days of filing the notice of appeal, the taxpayer shall provide a copy of the
653 ~~value certified appraisal by a professional real estate appraiser as classified by the~~
654 ~~Georgia Real Estate Appraisers Board~~ as specified in this paragraph to the board of
655 assessors for consideration. ~~If, within 30~~ Within 45 days of receiving the taxpayer's
656 certified appraisal, the board of assessors ~~accepts~~ shall either accept the taxpayer's
657 appraisal, in which case that value shall become final. ~~If or~~ the county board of tax
658 assessors ~~rejects~~ shall reject the taxpayer's appraisal, in which case the county board of
659 tax assessors shall certify within ~~30~~ 45 days the appeal to the clerk of the superior court
660 of the circuit in which the property is located along with any other papers specified by
661 the person seeking binding arbitration under this subsection, including, but not limited
662 to, the staff information from the file used by the county board of tax assessors. In the
663 event that the county board of tax assessors neither accepts nor rejects the value set out
664 in the certified appraisal within such 45 day period, then the certified appraisal shall
665 become the final value. In any case where a taxpayer properly filed for the 2009 tax
666 year a notice of binding arbitration appeal and provided the required certified appraisal
667 in accordance with this paragraph and the board of assessors neither accepted nor
668 rejected the value set out in such certified appraisal within the 30 day period formerly
669 specified under this subparagraph, then for purposes of the 2009 tax year, the value set
670 forth in the taxpayer's certified appraisal shall be deemed the final value. All papers
671 and information certified to the clerk shall become a part of the record on arbitration.
672 At the time of certification of the appeal, the county board of tax assessors shall serve
673 the taxpayer and his or her attorney of record, if any, or employee with a copy of the
674 certification along with any other papers specified by the person seeking arbitration
675 along with the civil action file number assigned to the appeal. If more than one
676 property is under appeal, upon request of the taxpayer, all such appeals shall be
677 consolidated in one hearing and separate decisions shall be rendered for each parcel or
678 item of property. Within 15 days of filing the certification to the clerk of the superior

679 court, the chief judge of the superior court of the circuit in which the property is located
 680 shall issue an order authorizing the arbitration, ~~and~~

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

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

686 (ii) In order to be qualified to serve as an arbitrator, a person shall be classified as
 687 a State Certified General Property Appraiser pursuant to the rules and regulations of
 688 the Georgia Real Estate Appraisers Board and shall have experience or expertise in
 689 appraising the type of property that is the subject of the arbitration;

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

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

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

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

706 (vii) Within 30 days of the date of the hearing, the arbitrator shall render a decision
 707 regarding the value of the property subject to arbitration;

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

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

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

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

723 ~~(5)(4)~~ The provisions in ~~subsection (c)~~ of Code Section ~~48-5-299~~ 48-5-29 shall not
 724 apply to the valuation established or rendered by any arbitrator or board of arbitration
 725 binding arbitration or to appeals to superior court from the county board of equalization.

726 ~~(6)(5)~~ If the county's tax bills are issued before an arbitrator or board of arbitration has
 727 rendered its decision on property which is on appeal, the county board of tax assessors
 728 shall specify to the county tax commissioner the higher of the taxpayer's return valuation
 729 or 85 percent of the current year's valuation as set by the county board of tax assessors.
 730 This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall
 731 be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending
 732 the outcome of the appeal process. Such notice shall also indicate that upon resolution
 733 of the appeal, there may be additional taxes due or a refund issued.

734 (6) An attorney acting on behalf of or representing a taxpayer shall be provided a copy
 735 of all notices required to be provided to the taxpayer regarding hearing times, dates,
 736 certifications, or official actions within the same time period that such notices are
 737 required to be provided to the taxpayer.

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

739 (1) The taxpayer or, except as otherwise provided in this paragraph and except for a
 740 determination of value ~~by an arbitrator~~ under binding arbitration pursuant to ~~paragraph~~
 741 ~~(4)~~ of subsection (f) of this Code section, the county board of tax assessors may appeal
 742 decisions of the county board of equalization, the arbitrator, or the arbitrators, as
 743 applicable, to the superior court of the county in which the property lies. By mutual
 744 written agreement, the taxpayer and the county board of tax assessors may waive an
 745 appeal to the county board of equalization and initiate an appeal under this subsection.
 746 A county board of tax assessors shall not appeal a decision of the county board of
 747 equalization or arbitrator or board of arbitration, as applicable, other than an arbitration
 748 pursuant to paragraph ~~(4)~~ (3) of subsection (f) of this Code section changing an
 749 assessment by 20 percent or less unless the board of tax assessors gives the county
 750 governing authority a written notice of its intention to appeal, and, within ten days of
 751 receipt of the notice, the county governing authority by majority vote does not prohibit
 752 the appeal. In the case of a joint city-county board of tax assessors, such notice shall be

753 given to the city and county governing authorities, either of which may prohibit the
754 appeal by majority vote within the allowed period of time.

755 (2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be
756 effected by mailing to or filing with the county board of tax assessors a written notice of
757 appeal. Any such notice of appeal which is mailed pursuant to this paragraph shall be
758 deemed to be filed as of the date of the United States Postal Service postmark on such
759 notice of appeal. An appeal by the county board of tax assessors shall be effected by
760 giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain
761 the name and the last known address of the taxpayer. The notice of appeal shall
762 specifically state the grounds for appeal. The notice shall be mailed or filed within 30
763 days from the date on which the decision of the county board of equalization is mailed
764 pursuant to subparagraph (e)(6)(D) of this Code section or within 30 days from the date
765 on which the arbitration decision is rendered pursuant to ~~subparagraph (f)(3)(D)~~
766 paragraph (3) of subsection (f) of this Code section, whichever is applicable. The county
767 board of tax assessors shall certify to the clerk of the superior court the notice of appeal
768 and any other papers specified by the person appealing including, but not limited to, the
769 staff information from the file used by either the county board of tax assessors or the
770 county board of equalization. All papers and information certified to the clerk shall
771 become a part of the record on appeal to the superior court. At the time of certification
772 of the appeal, the county board of tax assessors shall serve the taxpayer and his or her
773 attorney of record, if any, with a copy of the notice of appeal and with the civil action file
774 number assigned to the appeal. Such service shall be effected in accordance with
775 subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may
776 be filed by the county board of tax assessors in the appeal until such service has been
777 made.

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

784 (4)(A) The appeal shall be ~~heard before a jury at the first term~~ placed on the court's
785 next available jury or bench trial calendar, at the taxpayer's expense, following the
786 filing of the appeal unless continued by the court upon a showing of good cause. If
787 only questions of law are presented in the appeal, the appeal shall be heard as soon as
788 practicable before the court sitting without a jury. Each hearing before the court sitting
789 without a jury shall be held within 30 days following the date on which the appeal is

790 filed with the clerk of the superior court. The time of any hearing shall be set in
 791 consultation with the taxpayer and at a time acceptable to the taxpayer between the
 792 hours of 8:00 A.M. and 7:00 P.M. on a business day.

793 (B)(i) The county board of tax assessors shall use the valuation of the county board
 794 of equalization or the arbitrator or arbitrators, as applicable, in compiling the tax
 795 digest for the county. If the final determination of value on appeal is less than the
 796 valuation set by the county board of equalization, the arbitrator, or the arbitrators, as
 797 applicable, the taxpayer shall receive a deduction in such taxpayer's taxes for the year
 798 in question. Such deduction shall be refunded to the taxpayer and shall include
 799 interest on the amount of such deduction at the same rate as specified in Code Section
 800 48-2-35 which shall accrue from November 15 of the taxable year in question or the
 801 date the final installment of the tax was due or was paid, whichever is later. In no
 802 event shall the amount of such interest exceed \$150.00.

803 (ii) If the final determination of value on appeal is 80 percent or less of the valuation
 804 set by the county board of equalization as to commercial property, or 85 percent or
 805 less of the valuation set by the county board of tax assessors as to other property, the
 806 taxpayer, in addition to the interest provided for by this paragraph, shall recover costs
 807 of litigation and reasonable attorney's fees incurred in the action. This division shall
 808 not apply when the property owner has failed to return for taxation the property that
 809 is under appeal.

810 (iii) If the final determination of value on appeal is greater than the valuation set by
 811 the county board of equalization, the arbitrator, or the arbitrators, as applicable, the
 812 taxpayer shall be liable for the increase in taxes for the year in question due to the
 813 increased valuation fixed on appeal with interest at the same rate as specified in Code
 814 Section 48-2-35. Such interest shall accrue from November 15 of the taxable year in
 815 question or the date the final installment of tax was due to the date the additional taxes
 816 are remitted, but in no event shall the amount of such interest exceed \$150.00. Any
 817 taxpayer shall be exempt each taxable year from any such interest owed under this
 818 subparagraph with respect to such taxpayer's homestead property.

819 (h) Recording of interviews. In the course of any assessment, appeal, or arbitration, or any
 820 related proceeding, the taxpayer shall be entitled to make ~~audio~~ recordings of any interview
 821 with any officer or employee of the taxing authority relating to the valuation of the
 822 taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding,
 823 at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer
 824 or employee may refuse to participate in an interview relating to such valuation for reason
 825 of the taxpayer's choice to record such interview.

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

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

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

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

837 (j) *Disqualification.*

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

841 (2) The parties to an appeal to the county board of equalization shall file in writing with
842 the appeal, in the case of the person appealing, or, in the case of the county board of tax
843 assessors, with the certificate transmitting the appeal, questions relating to the
844 disqualification of members of the county board of equalization. Each question shall be
845 phrased so that it can be answered by an affirmative or negative response. The members
846 of the county board of equalization shall, in writing under oath within two days of their
847 receipt of the appeal, answer the questions and any question which may be adopted
848 pursuant to subparagraph (e)(5)(B) of this Code section. Answers of the county board
849 of equalization shall be part of the decision of the board and shall be served on each party
850 by first-class mail. Determination of disqualification shall be made by the judge of the
851 superior court upon the request of any party when the request is made within two days
852 of the response of the board to the questions. The time prescribed under subparagraph
853 (e)(6)(A) of this Code section shall be tolled pending the determination by the judge of
854 the superior court.

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

862 subsection shall be paid from the county treasury upon certification by the member of the
863 days expended in consideration of appeals.

864 (l) *Military service.* In the event of the absence of an individual from such individual's
865 residence because of duty in the armed forces, the filing requirements set forth in
866 ~~subparagraph (c)(2)(A) of this Code section and paragraph (2) (3)~~ of subsection (f) of this
867 Code section shall be tolled for a period of 90 days. During this period any member of the
868 immediate family of the individual, or a friend of the individual, may notify the tax receiver
869 or the tax commissioner of the individual's absence due to military service and submit
870 written notice of representation for the limited purpose of the appeal. Upon receipt of this
871 notice, the tax receiver or the tax commissioner shall initiate the appeal.

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

877 (n) *Service of notice.* A notice of appeal to a board of equalization under subsection (e)
878 of this Code section or a notice of binding arbitration under subsection (f) of this Code
879 section shall be deemed filed as of the date of the United States Postal Service postmark,
880 receipt of delivery by statutory overnight delivery, or, if the board of tax assessors
881 consents, by transmitting a copy to the board of tax assessors via e-mail in portable
882 document format using all e-mail addresses provided by the board of tax assessors and
883 showing in the subject line of the e-mail message the words 'STATUTORY ELECTRONIC
884 SERVICE' in capital letters. Service by mail, statutory overnight delivery, or electronic
885 transmittal is complete upon such service. Proof of service may be made within 45 days
886 of receipt of the notice of current assessment to the taxpayer by certificate of the taxpayer,
887 his or her attorney, or his or her employee by written admission or by affidavit. Failure to
888 make proof of service shall not affect the validity of service."

889 **PART III**
890 **SECTION 3-1.**

891 Said title is further amended by revising Code Section 48-5-6, relating to property returns,
892 as follows:

893 "48-5-6.

894 All real property ~~shall~~ may be returned for taxation at its fair market value except as
895 otherwise provided in this chapter."

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SECTION 3-2.

Said title is further amended by revising Code Section 48-5-10, relating to returnable property, as follows:

"48-5-10.

All personal property shall be returned by the taxpayers for taxation to the tax commissioner or tax receiver as provided by law. Each return by a taxpayer shall be for personal property held and subject to taxation on January 1 next preceding each return."

SECTION 3-3.

Said title is further amended by revising Code Section 48-5-11, relating to situs for returns by residents, as follows:

"48-5-11.

Unless otherwise provided by law, all:

- (1) Real property of a resident or nonresident shall be ~~returned for~~ subject to taxation to ~~the tax commissioner or tax receiver of~~ in the county where the property is located; and
- (2) Personal property of a resident individual shall be returned for taxation to the tax commissioner or tax receiver of the county where the individual maintains a permanent legal residence."

SECTION 3-4.

Said title is further amended by revising Code Section 48-5-12, relating to situs of returns by nonresidents, as follows:

"48-5-12.

Unless otherwise provided by law, all ~~real and~~ personal property of nonresidents shall be returned for taxation to the tax commissioner or tax receiver of the county where the property is located."

SECTION 3-5.

Said title is further amended by revising Code Section 48-5-14, relating to liability of nonresidents for returns, as follows:

"48-5-14.

A nonresident person, all persons who return personal property for a nonresident, and the nonresident's personal property located in this state shall be liable for the taxes on the personal property."

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SECTION 3-6.

Said title is further amended by revising Code Section 48-5-15, relating to returns of taxable real property, as follows:

"48-5-15.

(a) All improved and unimproved real property in this state which is subject to taxation ~~shall~~ may be returned in person or by mail by the person owning the real property or by ~~his~~ the person's agent or attorney to the tax receiver or tax commissioner of the county where the real property is located. Any such return shall be for such real property held and subject to taxation on January 1 next preceding such return. Any such property which is not returned shall remain subject to ad valorem taxation on the taxpayer who was authorized to return such real property as of that January 1.

(b) If the real property has a district, number, and section designation, the tax receiver or tax commissioner shall require the person making a return of the real property to return it by district, number, and section designation. If the real property has no designation by district, number, and section, it shall be returned by such description as will enable the tax receiver or tax commissioner to identify it.

(c) No tax receiver or tax commissioner shall receive any return of real property which does not designate the real property as provided in this Code section. The commissioner shall not allow any tax receiver or tax commissioner who receives returns in any manner other than as provided in this Code section any compensation or percentage for his or her services."

SECTION 3-7.

Said title is further amended by revising Code Section 48-5-15.1, relating to returns of property located on certain airports, as follows:

"48-5-15.1.

(a) All ~~real property and~~ tangible personal property shall be returned for taxation, and all real property and tangible personal property shall be subject to taxation as provided in this Code section where such property is located on the premises of an airport and:

(1) Such airport is divided by one or more county lines such that the airport is located in two or more counties; and

(2) Such airport is owned or operated by a local airport authority which authority functions on behalf of one of the counties within which the airport is located.

(b) For the purposes of this Code section, an authority shall be considered as functioning on behalf of a county where a majority of the members of the authority are members who meet any of the following descriptions:

- 962 (1) An authority member who is also a member of the county governing authority or an
 963 official or employee of the county;
- 964 (2) An authority member appointed by the county governing authority or appointed by
 965 an officer of the county;
- 966 (3) An authority member who is also a member of the governing authority of a city
 967 within the county or an official or employee of a city within the county; or
- 968 (4) An authority member appointed by the governing authority of a city within the
 969 county or appointed by an officer of a city within the county.
- 970 (c) All such ~~real property~~ and tangible personal property located on the premises of an
 971 airport as described in subsections (a) and (b) of this Code section shall be returned for
 972 taxation to the tax commissioner or tax receiver of the county on behalf of which the
 973 airport authority functions. All such real and tangible personal property shall be subject
 974 to taxation by only the county on behalf of which the airport authority functions and not
 975 by any other county.
- 976 (d) Nothing in this Code section shall apply with respect to any airport certificated under
 977 Title 14, Part 139; of the Code of Federal Regulations or shall apply with respect to the
 978 taxation of commercial airliners which shall be subject to Article 12 of this chapter and
 979 other applicable provisions of law. With respect to aircraft which would otherwise be
 980 subject to the provisions of Code Section 48-5-16, the provisions of this Code section shall
 981 control over the provisions of Code Section 48-5-16. Except as specifically provided
 982 otherwise in the first sentence of this subsection, this Code section shall control over any
 983 other conflicting provisions of this chapter; but nothing in this Code section shall be
 984 construed as taking away the tax-exempt status of any property which is otherwise
 985 exempted by law from ad valorem taxation."

986 **SECTION 3-8.**

987 Said title is further amended by revising Code Section 48-5-17, relating to proceedings
 988 regarding returns and payment of taxes, as follows:

989 "48-5-17.

- 990 (a)(1) If a county claims to be entitled to the return and taxation of any personal property
 991 returned or about to be returned in another county, the county claiming to be so entitled
 992 may apply to the superior court of the county in which the personal property has been or
 993 is about to be returned, in a petition to which the taxpayer and all the counties claiming
 994 the taxes shall be made parties, for direction and judgment as to which county is entitled
 995 under the law to the return and taxes.
- 996 (2) If a county claims to be entitled to the return and taxation of any personal property
 997 returned or about to be returned in another county by any person to the commissioner, the

998 county disputing the return may apply to the superior court of the county in which the
999 taxpayer has located the personal property in the return to the commissioner for direction
1000 and judgment as to which county under the law is entitled to the return and taxes. All
1001 counties claiming the taxes, the taxpayer, and the commissioner shall be made parties to
1002 the action.

1003 (3) The proceedings under this Code section shall be the same in all respects as in other
1004 actions seeking equitable relief except that the petition shall be triable at the first term of
1005 the court and, as in other cases, shall be reviewed by appeal to the Supreme Court of
1006 Georgia.

1007 (4) This subsection shall not affect the law relating to returns to be made to the
1008 commissioner other than by providing a venue for determining a dispute on tax rights as
1009 set forth in this subsection.

1010 (b) If any officer having charge of the fiscal affairs of the county bringing the action can
1011 make the affidavit required by Code Section 9-10-51, the judge of the superior court before
1012 whom the action is brought shall change the venue to an adjoining county. The losing
1013 party in the contest shall pay all costs.

1014 (c) The taxes due the state and the undisputed taxes due the counties contesting shall not
1015 be held up by an action brought pursuant to this Code section, and the restraint shall apply
1016 only to the taxes in dispute under the issue, which shall be plainly set forth in the petition.

1017 (d) Pending the determination of the case, accruing taxes shall be collected by the officers
1018 of the county to which the return has been made by the taxpayer. Should another county
1019 be found to be entitled to the taxes, judgment shall be entered in favor of the county
1020 entitled to the taxes and against the county collecting the taxes for the portion of the taxes
1021 paid into the treasury of the collecting county.

1022 (e) Should the amount of taxes recovered by an entitled county for any year exceed the
1023 amount that would have been assessed for that year on the return as made by the taxpayer
1024 had the return been made in the county entitled, the excess shall be returned to the
1025 taxpayer. Should the amount of taxes recovered fall short, execution shall be issued, as in
1026 the case of defaulting taxpayers, by the officer of the county entitled.

1027 (f) No commission shall be paid to the tax receiver, tax collector, or tax commissioner on
1028 state and county taxes collected when an action concerning the collection is pending as
1029 provided in this Code section. The county's portion of the tax, together with commissions
1030 on state and county taxes allowed the tax receiver, tax collector, or tax commissioner shall
1031 be paid into the county treasury of the county collecting to await the outcome of the
1032 litigation. Upon the final determination, the officers of the county determined to be entitled
1033 to the taxes shall receive their legal commissions. The state taxes collected pending the
1034 action shall be forwarded to the commissioner by the officer collecting as though no such

1035 action were pending. Commissions allowed on state taxes shall be paid into the county
 1036 treasury of the county collecting to await the determination of the action, as provided in
 1037 this Code section."

1038 **SECTION 3-9.**

1039 Said title is further amended by revising Code Section 48-5-18, relating to time for making
 1040 returns, as follows:

1041 "48-5-18.

1042 ~~(a) Except as otherwise provided in this Code section, each~~ Each tax commissioner and
 1043 tax receiver shall open his or her books for the return of real or personal property ad
 1044 valorem taxes on January 1 and shall close his those books on April 1 of each year.

1045 ~~(b) Reserved.~~

1046 ~~(c) Reserved.~~

1047 ~~(d) Reserved.~~

1048 ~~(e) Reserved.~~

1049 ~~(f) Reserved.~~

1050 ~~(g) Reserved.~~

1051 ~~(h) In all counties having a population of not less than 100,000 nor more than 103,000~~
 1052 ~~according to the United States decennial census of 2000 or any future such census, the~~
 1053 ~~officer authorized to receive tax returns shall open his books for the return of taxes on~~
 1054 ~~January 1 and shall close them on March 1 of each year.~~

1055 ~~(i) In all counties having therein the greater part of a city having a population of more than~~
 1056 ~~350,000 according to the United States decennial census of 1970 or any future such census,~~
 1057 ~~the officers authorized to receive tax returns for all such cities and counties shall open their~~
 1058 ~~books for the return of taxes on January 2 of each year and shall close them on March 1 of~~
 1059 ~~each year.~~

1060 ~~(j) Reserved.~~

1061 ~~(k) Unless a different date is provided therefor under subsections (b) through (j) of this~~
 1062 ~~Code section, in each county or municipality providing for the collection and payment of~~
 1063 ~~ad valorem taxes in installments pursuant to Code Section 48-5-23 or any other law, the~~
 1064 ~~person authorized to receive tax returns shall open his books for the return of taxes on~~
 1065 ~~January 1 and close them no sooner than March 1 and no later than April 1 of each year.~~
 1066 ~~Unless the governing authority of a county or municipality subject to this subsection~~
 1067 ~~establishes by the last day of February of any year a date for closing books in that year for~~
 1068 ~~the return of taxes in that county or municipality, which date is authorized by this~~
 1069 ~~subsection, the date for closing such books in that year shall be the date such books were~~
 1070 ~~required to be closed in the immediately preceding year."~~

1071 **SECTION 3-10.**

1072 Said title is further amended by revising Code Section 48-5-19, relating to oaths regarding
1073 returns, as follows:

1074 "48-5-19.

1075 (a) Each return of taxable personal property shall be signed by or for the person
1076 responsible for filing the return and shall contain or be verified by the following written
1077 declaration:

1078 'I do solemnly swear that I have carefully read (or have heard read) and have duly
1079 considered the questions propounded in the foregoing tax list, and that the value placed
1080 by me on the property returned, as shown by the list, is the true market value thereof; and
1081 I further swear that I returned, for the purpose of being taxed thereon, every species of
1082 property that I own in my own right or have control of either as agent, executor,
1083 administrator, or otherwise; and that in making this return, for the purpose of being taxed
1084 thereon, I have not attempted either by transferring my property to another or by any
1085 other means to evade the laws governing taxation in this state. I do further swear that in
1086 making this return I have done so by estimating the true worth and value of every species
1087 of property contained therein.'

1088 (b) The fact that a person appears to have signed a return of taxable personal property on
1089 behalf of a person required to file a return shall be prima-facie evidence that the person was
1090 authorized to sign on behalf of such person.

1091 (c) Any person who shall make any false statement in any return of taxable personal
1092 property shall be guilty of false swearing, whether or not an oath is actually administered
1093 to him or her, if such statement shall purport to be under oath. On conviction of such
1094 offense, such person shall be punished as provided by Code Section 16-10-71.

1095 (d)(1) As used in this subsection, the term 'digital signature' means a digital or electronic
1096 method executed or adopted by a party with the intent to be bound by or to authenticate
1097 a record, which is unique to the person using it, is capable of verification, is under the
1098 sole control of the person using it, and is linked to data in such a manner that if the data
1099 are changed, the digital or electronic signature is invalidated.

1100 (2) Notwithstanding any provision of law to the contrary, the commissioner is authorized
1101 to promulgate rules and regulations setting forth the procedure for satisfying the signature
1102 requirement for returns whether by electronic digital signature, voice signature, or other
1103 means, so long as appropriate security measures are implemented which assure security
1104 and verification of the signature procedure."

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SECTION 3-11.

1106 Said title is further amended by revising Code Section 48-5-20, relating to effects of and
 1107 penalties for failure to make returns, as follows:

1108 "48-5-20.

1109 (a)(1) Any taxpayer of any county who returned personal property or paid personal
 1110 property taxes in the county for the preceding tax year and who fails to return ~~his~~ such
 1111 property for taxation for the current tax year as required by this chapter shall be deemed
 1112 to have returned for taxation the same property as was returned or deemed to have been
 1113 returned in the preceding tax year at the same valuation as the property was finally
 1114 determined to be subject to taxation in the preceding year. Each such taxpayer shall also
 1115 be deemed to have claimed the same homestead exemption and personal property
 1116 exemption as allowed in the preceding year.

1117 ~~(2) Any taxpayer of any county who acquired real property by transfer in the preceding~~
 1118 ~~tax year for which a properly completed real estate transfer tax form has been filed and~~
 1119 ~~the real estate transfer tax required under Article 1 of Chapter 6 of this title has been paid,~~
 1120 ~~and where no subdivision of the real property has occurred at the time of transfer, shall~~
 1121 ~~be deemed to have returned for taxation the same real property as was acquired by~~
 1122 ~~transfer at the same valuation as the real property was finally determined to be subject to~~
 1123 ~~taxation in the preceding year.~~ Nothing in this paragraph shall be construed to relieve the
 1124 taxpayer of the responsibility to file a new timely claim for a homestead exemption and
 1125 personal property exemption ~~or to file a timely return where improvements have been~~
 1126 ~~made to the real property since it was last returned for taxation.~~

1127 (b) Any penalty prescribed by this title or by any other law for the failure of a taxpayer to
 1128 return ~~his~~ personal property for taxation within the time provided by law shall apply only
 1129 to the property:

1130 (1) Which the taxpayer did not return prior to the expiration of the time for making
 1131 returns; and

1132 (2) Which the taxpayer has acquired since ~~his~~ such taxpayer's last tax return or which
 1133 represents improvements on existing personal property since ~~his~~ such taxpayer's last
 1134 return.

1135 ~~(e) Reserved."~~

1136

SECTION 3-12.

1137 Said title is further amended by revising Code Section 48-5-21, relating to return and
 1138 collection of taxes on unlawfully exempted property, as follows:

1139 "48-5-21.
 1140 Each tax receiver and tax commissioner shall have all personal property which is required
 1141 by law to be returned for taxes, whether or not exempted by the county authorities, returned
 1142 for taxation. The tax collector or tax commissioner shall collect the taxes due upon the
 1143 personal property."

1144 **SECTION 3-13.**

1145 Said title is further amended by revising Code Section 48-5-22, relating to criminal penalties
 1146 regarding tax receivers and tax commissioners, as follows:

1147 "48-5-22.

1148 (a) It shall be unlawful for any tax receiver or tax commissioner to fail to:

1149 (1) Have returned for taxation all personal property required by law to be returned for
 1150 taxation pursuant to Code Section 48-5-21; or

1151 (2) Collect taxes assessed on all property pursuant to Code Section 48-5-21.

1152 (b) Any person who violates subsection (a) of this Code section shall be guilty of a
 1153 misdemeanor."

1154 **SECTION 3-14.**

1155 Said title is further amended by revising subsection (a) of Code Section 48-5-24, relating to
 1156 payment of taxes in installments, as follows:

1157 "(a) All resident and nonresident persons who are required or directed by law to return any
 1158 personal property for taxation to a tax commissioner or tax receiver shall pay the taxes on
 1159 the personal property to the county in which the personal property is required or directed
 1160 by law to be returned."

1161 **PART IV**

1162 **SECTION 4-1.**

1163 Said title is further amended in Code Section 48-5-13 by replacing the reserved designation
 1164 with the following:

1165 "48-5-13.

1166 ~~Reserved.~~ (a) As used in this Code section, the term 'local tax officials and staff' means:

1167 (1) All county tax collectors and county tax commissioners;

1168 (2) All county appraisers and county appraisal staff; and

1169 (3) All members of county boards of tax assessors.

1170 (b) The commissioner shall prepare, instruct, operate, and administer courses of instruction
 1171 deemed necessary to provide training of and continuing education to all local tax officials
 1172 and staff and members of the county boards of equalization. Course materials for such

1173 training shall be updated not less than once every five years. All such training materials
 1174 shall be made available online, and the commissioner shall determine what training may
 1175 be offered or available online instead of attended in person in order to reduce the cost to
 1176 taxpayers to pay for such training.

1177 (c) All such courses of instruction shall be open and made available by the commissioner
 1178 to taxpayers or attorneys representing taxpayers upon request and upon payment of such
 1179 reasonable instruction fee as set by the commissioner and upon available space as
 1180 determined by the commissioner."

1181 **SECTION 4-2.**

1182 Said title is further amended by revising Code Section 48-5-126.1, relating to training classes
 1183 for county tax collectors or tax commissioners, as follows:

1184 "48-5-126.1.

1185 (a)(1) It shall be the responsibility of each county tax collector or tax commissioner in
 1186 this state to complete training as required pursuant to Code Section 48-5-13. Any tax
 1187 collector or tax commissioner who has never served in such office prior to January 1,
 1188 ~~1982~~ 2011, to attend shall complete 40 hours of training classes pertaining to all areas of
 1189 county taxation, particularly property taxation and motor vehicle titling and registration,
 1190 during the initial term of office served by such local tax official.

1191 (2) Of the 40 hours of required training classes, 20 hours of such classes shall be
 1192 ~~attended~~ completed during the period between the election of the local tax official and the
 1193 date such official assumes office.

1194 (3) The remaining 20 hours of required training classes shall be ~~attended~~ completed
 1195 during the first year of the local tax official's initial term of office (unless sickness,
 1196 emergency, or some other unforeseen circumstance prohibits ~~attendance~~ completion
 1197 during that year). If approved by the commissioner pursuant to Code Section 48-5-13,
 1198 such training may be by attending at the seminar on county taxation and related matters
 1199 held at the University of Georgia under the supervision of the Georgia Center for
 1200 Continuing Education.

1201 (b) In the event a county tax collector or tax commissioner who has never served in such
 1202 office prior to January 1, ~~1982~~ 2011, assumes the office during a regular term of office,
 1203 such local tax official shall be required to obtain special training and instruction from the
 1204 ~~Department of Revenue~~ commissioner in lieu of the training requirements of subsection (a)
 1205 of this Code section.

1206 (c) ~~Beginning January 1, 2005, each~~ Each county tax collector or tax commissioner shall
 1207 be required to ~~attend~~ complete 15 hours of training classes on county tax administration,
 1208 property taxation, motor vehicle titling and registration, or related matters during each year

1209 of service as a county tax collector or tax commissioner. For the purposes of satisfying the
 1210 requirements of this subsection and if approved by the commissioner under Code Section
 1211 48-5-13, credit ~~will~~ may be given for attendance of the county taxation seminar conducted
 1212 by the University of Georgia under the supervision of the Georgia Center for Continuing
 1213 Education or any seminar conducted by the ~~Department of Revenue~~ department, the
 1214 Georgia Association of Tax Officials, or other similarly qualified organization of affiliated
 1215 tax officials, or certain management, supervisory, leadership, or accounting seminars that
 1216 qualify for continuing education credits. This training shall be generally devoted to
 1217 contemporary business and taxation practices and shall be germane to the duties and
 1218 operational functions of the office of county tax collector or tax commissioner. This
 1219 subsection shall not apply to a county tax collector or tax commissioner who is serving the
 1220 first year of such official's initial term of office.

1221 (d) The costs of ~~attending~~ completing the training classes required by this Code section
 1222 shall be met by the payment of registration fees by each local tax official ~~attending or~~
 1223 member of a county board of equalization completing such classes. Each local tax official
 1224 or member of a county board of equalization shall be reimbursed by such official's or
 1225 member's county for the amount of such fees and related travel expenses, if any.

1226 (e) The instructors for the training classes required by this Code section shall consist of
 1227 representatives of the ~~Department of Revenue~~ department, the Georgia Association of Tax
 1228 Officials or other similarly qualified organization of affiliated tax officials, the Georgia
 1229 Center for Continuing Education, the Carl Vinson Institute of Government, the Georgia
 1230 Real Estate Appraisers Board, or any other qualified persons with expertise in the field of
 1231 county tax administration, property taxation, motor vehicle titling and registration, or
 1232 related matters.

1233 (f) The ~~state revenue~~ commissioner ~~may~~ shall adopt and enforce reasonable rules and
 1234 regulations governing the establishment and administration of the training classes provided
 1235 for by this Code section.

1236 (g) The ~~state revenue~~ commissioner is authorized to work with officials and personnel of
 1237 the Georgia Center for Continuing Education, the Carl Vinson Institute of Government, the
 1238 Georgia Real Estate Appraisers Board, or any other qualified persons with expertise in the
 1239 field of county tax administration, property taxation, motor vehicle titling and registration,
 1240 or related matters in establishing ~~the~~ any training classes ~~to~~ that may be held at that
 1241 ~~institution~~ center.

1242 (h) Any county tax collector or tax commissioner who, without good cause such as
 1243 sickness or other emergency, fails to comply with the training requirements of this Code
 1244 section may be subject to removal from office by the Governor."

1245 **SECTION 4-3.**

1246 Said title is further amended by revising Code Section 48-5-268, relating to training courses
 1247 and continuing education for appraisers and staff, as follows:

1248 "48-5-268.

1249 (a) The ~~department~~ commissioner may prepare, instruct, operate, and administer courses
 1250 of instruction deemed necessary to provide for the training of new appraisers and the
 1251 continuing education of experienced appraisers as required pursuant to Code Section
 1252 48-5-13.

1253 (b)(1) The ~~department~~ commissioner shall prepare, instruct, operate, and administer
 1254 courses of instruction for the training of new appraisers and the continuing education of
 1255 experienced appraisers in the appraisal of tangible personal property or approve
 1256 instruction by the Georgia Center for Continuing Education, the Carl Vinson Institute of
 1257 Government, the Georgia Real Estate Appraisers Board, or any other qualified persons
 1258 with expertise in the field of county tax administration, property taxation, motor vehicle
 1259 titling and registration, or related matters.

1260 (2) In all counties except Class I counties, the chief appraiser shall designate at least one
 1261 person on the county appraisal staff to be responsible for the appraisal of tangible
 1262 personal property. Any person or persons so designated shall be required to ~~attend~~
 1263 complete the standard approved training courses operated by the ~~department~~
 1264 commissioner or the commissioner's approved providers in accordance with this
 1265 subsection as part of their duties specified in subsection (b) of Code Section 48-5-263.

1266 (c) The ~~department~~ commissioner may contract with any institution of higher education
 1267 in this state, the Georgia Center for Continuing Education, the Carl Vinson Institute of
 1268 Government, the Georgia Real Estate Appraisers Board, or any other qualified persons with
 1269 expertise in the field of county tax administration, property taxation, motor vehicle titling
 1270 and registration, or related matters to provide the courses of instruction, or any part of the
 1271 courses, called for in this Code section as required pursuant to Code Section 48-5-13."

1272 **SECTION 4-4.**

1273 Said title is further amended by revising Code Section 48-5-291, relating to qualification and
 1274 training of members of county boards of tax assessors, as follows:

1275 "48-5-291.

1276 (a) No individual shall serve as a member of the county board of tax assessors who:

1277 (1) Is less than 21 years of age;

1278 (2) Fails to make his or her residence within the county within six months after taking
 1279 the oath of office as a member of the board;

- 1280 (3) Does not hold a high school diploma or its equivalent. ~~An individual who has held~~
 1281 ~~an equivalent responsible position of employment for a period of five years shall not be~~
 1282 ~~required to meet the high school education requirement provided in this paragraph. The~~
 1283 ~~commissioner is authorized to specify by regulation the types of employment qualifying~~
 1284 ~~as equivalent responsible positions of employment under the terms of this paragraph;~~
 1285 (4) Has not successfully completed 40 hours of training either prior to or within 180 days
 1286 of appointment as provided in subsection (b) of this Code section;
 1287 (5) Has not obtained and maintained a certificate issued by the commissioner; and
 1288 (6) In addition to the training required in paragraph (4) of this Code section, does not
 1289 successfully complete an additional 40 hours of approved appraisal courses as provided
 1290 in subsection (b) of this Code section during each two calendar years of tenure as a
 1291 member of the county board of tax assessors.
- 1292 (b) Approved appraisal courses shall be courses of instruction covering the basic principles
 1293 of appraisal and assessing of all classes and types of property including instruction in the
 1294 fundamentals of Georgia law covering the appraisal and assessing of property for ad
 1295 valorem tax purposes as prescribed and designated by the commissioner pursuant to Code
 1296 Section 48-5-13. To ensure that the assessment functions are performed in a professional
 1297 manner by competent assessors, meeting clearly specified professional qualifications, the
 1298 commissioner shall develop, approve, and administer courses of instruction designed to
 1299 qualify applicants or tax assessors under this Code section and to specify qualification
 1300 requirements for certification. The commissioner may contract with any professional
 1301 appraisal organization or firm or institution of higher education in this state to provide the
 1302 necessary courses of instruction or any part of any such course pursuant to Code Section
 1303 48-5-13.
- 1304 (c) The commissioner shall promulgate such rules and regulations as may be necessary for
 1305 the administration of this Code section."

1306 **SECTION 4-5.**

1307 Said title is further amended by revising paragraph (2) of subsection (b) of Code Section
 1308 48-5-311, relating to creation of county boards of equalization, as follows:

- 1309 "(2)(A) Within the first year after a member's initial appointment to the board of
 1310 equalization on or after January 1, 1981, each member shall satisfactorily complete not
 1311 less than 40 hours of instruction in appraisal and equalization processes and procedures,
 1312 as prepared and required by the commissioner pursuant to Code Section 48-5-13. The
 1313 failure of any member to fulfill the requirements of this subparagraph shall render that
 1314 member ineligible to serve on the board; and the vacancy created thereby shall be filled
 1315 in the same manner as other vacancies on the board are filled.

1316 (B) No person shall be eligible to hear an appeal as a member of a board of
 1317 equalization on or after January 1, ~~1995~~ 2011, unless prior to hearing such appeal, that
 1318 person shall satisfactorily complete the 40 hours of instruction in appraisal and
 1319 equalization processes and procedures required under subparagraph (A) of this
 1320 paragraph. Any person appointed to such board shall be required to complete annually
 1321 a continuing education requirement of at least eight hours of instruction in appraisal and
 1322 equalization procedures, as prepared and required by the commissioner pursuant to
 1323 Code Section 48-5-13. The failure of any member to fulfill the requirements of this
 1324 subparagraph shall render that member ineligible to serve on the board; and the vacancy
 1325 created thereby shall be filled in the same manner as other vacancies on the board are
 1326 filled."

1327 **PART V**

1328 **SECTION 5-1.**

1329 Said title is further amended in Code Section 48-5-2, relating to definitions, by adding new
 1330 paragraphs to read as follows:

1331 "(1) 'Arm's length, bona fide sale' means a transaction carried out by unrelated or
 1332 unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her
 1333 own self-interest, including a bona fide distress sale or sale at public auction."

1334 "(2.1) 'Distress sale' means a transaction which has occurred in good faith without fraud
 1335 or deceit and includes, but is not limited to, a foreclosure, short sale, or bank sale."

1336 **SECTION 5-2.**

1337 Said title is further amended in Code Section 48-5-2, relating to definitions regarding ad
 1338 valorem taxation of property, by revising the introductory language of paragraph (3)
 1339 preceding subparagraph (A) as follows:

1340 "(3) 'Fair market value of property' means the amount a knowledgeable buyer would pay
 1341 for the property and a willing seller would accept for the property at an arm's length, bona
 1342 fide sale. The income approach, if data is available, shall be used in determining the fair
 1343 market value of income-producing property. Notwithstanding any other provision of this
 1344 chapter to the contrary, on or after January 1, 2010, the transaction amount shall be the
 1345 maximum allowable fair market value for a period of one year following the transaction.
 1346 With respect to the valuation of equipment, machinery, and fixtures when no ready
 1347 market exists for the sale of the equipment, machinery, and fixtures, fair market value
 1348 may be determined by resorting to any reasonable, relevant, and useful information
 1349 available, including, but not limited to, the original cost of the property, any depreciation

1350 or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall
 1351 have access to any public records of the taxpayer for the purpose of discovering such
 1352 information."

1353 **SECTION 5-3.**

1354 Said Code section is further amended in paragraph (3) by revising subparagraph (B) as
 1355 follows:

1356 "(B) The tax assessor shall ~~consider~~ apply the following criteria in determining the fair
 1357 market value of real property:

1358 (i) Existing zoning of property;

1359 (ii) Existing use of property, including any restrictions or limitations on the use of
 1360 property resulting from state or federal law or rules or regulations adopted pursuant
 1361 to the authority of state or federal law, and in no event shall future or highest and best
 1362 use be considered;

1363 (iii) Existing covenants or restrictions in deed dedicating the property to a particular
 1364 use;

1365 (iv) Foreclosure sales, bank sales, other financial institution owned sales, or
 1366 distressed sales, or any combination thereof, of comparable real property;

1367 (v) Decreased value of the property based on limitations and restrictions resulting
 1368 from the property being in a conservation easement; and

1369 (vi) Any other existing factors provided by law or by rule and regulation of the
 1370 commissioner deemed pertinent in arriving at fair market value."

1371 **PART VI**

1372 **SECTION 6-1.**

1373 Said title is further amended in Code Section 48-5B-1, relating to moratorium on increases
 1374 in property valuation, by revising subsection (j) as follows:

1375 "(j) During the period of time in which this Code section is in effect, the commissioner
 1376 shall continue to examine and review county tax digests as required under this chapter;
 1377 provided, however, that, ~~in the event a deficiency in the tax digest of a county is~~
 1378 ~~attributable directly to the limitations required by this Code section, no~~ the county board
 1379 of tax assessors shall not be required to maintain any other valuation other than that
 1380 required under this Code section. No penalties shall be levied against such county shall be
 1381 subject to one-fourth mill recovery or \$5.00 parcel penalties regarding such deficiency."

PART VII

SECTION 7-1.

1382

1383

1384 Said title is further amended by revising Code Section 48-5-380, relating to refunds of taxes
 1385 and license fees by counties and municipalities, as follows:

1386

"48-5-380.

1387

(a) As provided in this Code section, each ~~Each~~ county and municipality ~~may~~ shall refund
 1388 to taxpayers any and all taxes and license fees:

1389

(1) Which ~~which~~ are determined to have been erroneously or illegally assessed and
 1390 collected from the taxpayers under the laws of this state or under the resolutions or
 1391 ordinances of any county or municipality; or

1392

(2) Which ~~which~~ are determined to have been voluntarily or involuntarily overpaid by
 1393 the taxpayers.

1394

(b) In any case in which it is determined that an erroneous or illegal collection of any tax
 1395 or license fee has been made by a county or municipality or that a taxpayer has voluntarily
 1396 or involuntarily overpaid any tax or license fee, the taxpayer from whom the tax or license
 1397 fee was collected may file a claim for a refund with the governing authority of the county
 1398 or municipality at any time within one year or, in the case of taxes, three years after the
 1399 date of the payment of the tax or license fee to the county or municipality. The claim for
 1400 refund shall be in writing and shall be in the form and shall contain the information
 1401 required by the appropriate governing authority. The claim shall include a summary
 1402 statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires
 1403 a conference or hearing before the governing authority in connection with any claim for a
 1404 refund, ~~he~~ the taxpayer shall so specify in writing in the claim. If the claim conforms to
 1405 the requirements of this Code section, the governing authority shall grant a conference at
 1406 a time specified by the governing authority. The governing authority shall consider
 1407 information contained in the taxpayer's claim for a refund and such other information as
 1408 is available. The governing authority shall approve or disapprove the taxpayer's claim and
 1409 shall notify the taxpayer of its action. In the event any claim for refund is approved, the
 1410 governing authority shall proceed under subsection (a) of this Code section to give effect
 1411 to the terms of that subsection. No refund provided for in this Code section shall be
 1412 assignable.

1413

(c) Any taxpayer whose claim for refund is denied by the governing authority of the
 1414 county or municipality or whose claim is not denied or approved by the governing
 1415 authority within one year from the date of filing the claim shall have the right to bring an
 1416 action for a refund in the superior court of the county in which the claim arises. No action
 1417 or proceeding for the recovery of a refund shall be commenced before the expiration of one

1418 year from the date of filing the claim for refund unless the governing authority of the
 1419 county or municipality renders a decision on the claim within the one-year period. No
 1420 action or proceeding for the recovery of a refund shall be commenced after the expiration
 1421 of one year from the date the claim is denied. The one-year period prescribed in this
 1422 subsection for filing an action for a refund shall be extended for such period as may be
 1423 agreed upon in writing between the taxpayer and the governing authority of the county or
 1424 municipality during the one-year period or any extension of the one-year period.

1425 (d) Any refunds approved or allowed under this Code section shall be paid from funds of
 1426 the county, ~~or municipality,~~ the board of education, the state, or any other entity to which
 1427 the taxes or license fees were originally paid. Refunds shall be paid within 60 days of the
 1428 approval of the taxpayer's claim or within 60 days of the entry of a final decision in any
 1429 action for a refund.

1430 (e) The governing authority of any county, by resolution, and the governing authority of
 1431 any municipality, by ordinance, ~~may~~ shall adopt rules and regulations governing the
 1432 administration of this Code section and may delegate the administration of this Code
 1433 section, including the approval or disapproval of claims where the reason for the claim is
 1434 based on an obvious clerical error, to an appropriate department in local government. In
 1435 disputed cases where there is no obvious error, the approval or disapproval of claims may
 1436 not be delegated by the governing authority."

1437 **PART VIII**
 1438 **SECTION 8-1.**

1439 Said title is further amended by revising Code Section 48-5-524, relating to annual reports
 1440 of public utility property by the state revenue commissioner, as follows:

1441 "48-5-524.

1442 (a) At least once each year, the commissioner shall make a report to the board of tax
 1443 assessors in each county as to the return of property located within the county for purposes
 1444 of ad valorem taxation by each person required to make returns of the value of its
 1445 properties and franchises to the commissioner under this article and Article 9 of this
 1446 chapter. Each report shall be itemized by public utility and by parcel of real property or
 1447 type of personal property returned and shall specify clearly the value returned by the utility
 1448 for each parcel of real property or type of personal property together with any change as
 1449 to value made by the commissioner, by the State Board of Equalization or, where
 1450 appropriate, by both.

1451 (b) A copy of each report made under this Code section shall be made reasonably available
 1452 for public inspection at the office of the county board of tax assessors and at the office of

1453 the commissioner or at such other reasonably accessible place within the headquarters
1454 building of the department as may be designated by the commissioner.

1455 (c) If the report required under this Code section is made to a county board of tax assessors
1456 on or after August 1 of a tax year, the county board of tax assessors may use the report of
1457 the immediately preceding year for use in the current tax year."

1458 **PART IX**
1459 **SECTION 9-1.**

1460 Said title is further amended by revising Code Section 48-5-23, relating to collection and
1461 payment of taxes in installments, as follows:

1462 "48-5-23.

1463 (a)(1) The governing authority of each county and of each municipal corporation is
1464 authorized to provide by appropriate resolution or ordinance for the collection and
1465 payment of ad valorem taxes on tangible property other than motor vehicles in ~~two~~
1466 installments. If the governing authority of any county or municipal corporation elects to
1467 provide for installment payments, any ad valorem taxes due the state, county, and county
1468 board of education or the municipality and any municipal board of education which are
1469 levied upon tangible property other than motor vehicles shall become due and payable
1470 as provided in this Code section.

1471 (2) The resolution or ordinance required pursuant to this subsection shall be adopted by
1472 the governing authority of the county or municipal corporation on or before December
1473 31 for the next succeeding tax year. Any governing authority of a county or municipal
1474 corporation electing to collect taxes in installments shall file with the commissioner a
1475 certified copy of the appropriate resolution or ordinance within ten days of its adoption.
1476 The resolution or ordinance shall continue in full force and effect in all subsequent tax
1477 years unless repealed by the governing authority of the respective county or municipal
1478 corporation, in which case the governing authority shall notify the commissioner of the
1479 repeal within ten days after such action is taken.

1480 (b)(~~1~~) Notwithstanding that the governing authority of any county or municipal
1481 corporation, pursuant to this Code section, provides for the collection and payment of ad
1482 valorem taxes on tangible property other than motor vehicles in ~~two~~ installments based on
1483 the fraction of taxes levied on the property for the preceding tax year, the governing
1484 authority of any county or municipal corporation is further authorized to provide by
1485 appropriate resolution or ordinance for the collection and payment of ad valorem taxes on
1486 tangible property other than motor vehicles in ~~two~~ installments with a single billing for the
1487 current tax year based on the current final tax digest as authorized by the commissioner

1488 pursuant to Code Section 48-5-345, or on a temporary digest authorized by the judge of
 1489 superior court pursuant to Code Section 48-5-310. The resolution or ordinance required
 1490 by this subsection shall be adopted by the governing authority of the county or municipal
 1491 corporation on or before December 31 for the next succeeding tax year. The resolution or
 1492 ordinance shall be filed with the commissioner and shall continue in full force and effect
 1493 as provided in subsection (a) of this Code section. Notification of the repeal of the
 1494 resolution or ordinance shall be made as provided in subsection (a) of this Code section.

1495 ~~(2) Those taxes payable in installments and based on the current final tax digest as~~
 1496 ~~provided in this subsection shall be billed on July 1 or as soon as practical after the~~
 1497 ~~commissioner has issued an order authorizing the use of said digest for the collection of~~
 1498 ~~taxes or the issuance of an order from a judge of superior court for the temporary~~
 1499 ~~collection of taxes, whichever date is later. The first installment on such taxes shall be~~
 1500 ~~one-half of the entire amount due for the year and shall become due 60 days from the date~~
 1501 ~~of billing. The second installment on the taxes shall be one-half of the entire amount due~~
 1502 ~~for the year and shall become due on December 20. Each installment shall become~~
 1503 ~~delinquent on the day following its due date and, upon becoming delinquent, shall be~~
 1504 ~~subject to a penalty of 5 percent. That part of the entire amount of a tax bill due which~~
 1505 ~~is unpaid after December 20 shall be subject to interest at the rate specified in Code~~
 1506 ~~Section 48-2-40 from December 21 until paid. Paragraph (3) of subsection (e) of this~~
 1507 ~~Code section, relating to penalty and interest, shall not apply to installment payments~~
 1508 ~~authorized by this subsection.~~

1509 ~~(c) For the purposes of subsection (a) of this Code section, The resolution or ordinance~~
 1510 ~~providing for taxes due and payable in installments on tangible property shall be as~~
 1511 ~~follows: establish the due dates for the installments.~~

1512 ~~(1) One-half of the taxes levied on the property for the preceding tax year shall be due~~
 1513 ~~and payable at the time specified in the resolution or ordinance for the first installment;~~
 1514 ~~and~~

1515 ~~(2) The remaining taxes shall be due and payable on the final installment, which shall~~
 1516 ~~become due on December 20 of each year or 60 days from the date of billing, whichever~~
 1517 ~~comes later, shall be the total taxes due on the property for the current year after credit~~
 1518 ~~has been given for tax payments made in accordance with paragraph (1) of this~~
 1519 ~~subsection.~~

1520 (d) Nothing contained in this Code section shall be construed to impose any liability for
 1521 the payment of any ad valorem taxes upon any person for property which was not owned
 1522 on January 1 of the applicable tax year.

1523 (e)(1) This Code section shall apply to all persons required by law to make annual tax
 1524 returns of all their property in this state to the commissioner.

1525 (2) The governing authority of each county and of each municipal corporation is
 1526 authorized to collect taxes in accordance with the installment provisions of subsection (c)
 1527 of this Code section even though no assessment has been placed on the subject tangible
 1528 property for the tax year for which the installments are being collected.

1529 (3) Taxes not paid when due under any installment authorized pursuant to this Code
 1530 section shall bear interest at the rate provided by law for unpaid ad valorem taxes from
 1531 the due date of any such installment. Any taxes not paid in full by December 20 or 60
 1532 days from the date of billing, whichever comes later, of any year shall be subject to the
 1533 penalties and interest provided by law.

1534 (f) The governing authority of each county may, ~~pursuant to Code Section 48-5-150~~, by
 1535 ordinance or resolution provide for an earlier due date for the final installment authorized
 1536 by this Code section. When the governing authority elects to establish an earlier due date,
 1537 the final installment shall bear interest at the rate specified in Code Section 48-2-40 from
 1538 the earlier date so established."

1539 **SECTION 9-2.**

1540 Said title is further amended by adding a new Code section to read as follows:

1541 "48-5-9.1.

1542 The governing authority of each county or municipality may by appropriate resolution or
 1543 ordinance elect to receive in payment of ad valorem taxes any form of payment."

1544 **PART X**

1545 **SECTION 10-1.**

1546 Said title is further amended by revising Code Section 48-5-32.1, relating to certification of
 1547 assessed taxable value of property and method of computation, resolution or ordinance
 1548 required for millage rate, and advertisement of intent to increase property tax, as follows:

1549 "48-5-32.1.

1550 (a) As used in this Code section, the term:

1551 (1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real
 1552 property.

1553 (2) 'Certified tax digest' means the total net assessed value on the annual property tax
 1554 digest certified by the tax commissioner of a taxing jurisdiction to the department and
 1555 authorized by the commissioner for the collection of taxes, or, in the case where the
 1556 governing authority of a county whose digest has not been approved by the commissioner
 1557 has petitioned the superior court of the county for an order authorizing the immediate and
 1558 temporary collection of taxes, the temporary digest so authorized.

- 1559 (3) 'Levying authority' means a county, a municipality, or a consolidated city-county
 1560 governing authority or other governing authority of a political subdivision of this state
 1561 that exercises the power to levy ad valorem taxes to carry out the governing authority's
 1562 purposes.
- 1563 (4) 'Mill' means one one-thousandth of a United States dollar.
- 1564 (5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the
 1565 governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's
 1566 expenses for ~~their~~ its fiscal year.
- 1567 (6) 'Millage equivalent' means the number of mills which would result when the total net
 1568 assessed value added by reassessments is divided by the certified tax digest and the result
 1569 is multiplied by the previous year's millage rate.
- 1570 (7) 'Net assessed value' means the taxable assessed value of property after all
 1571 exemptions.
- 1572 (8) 'Recommending authority' means a county, independent, or area school board of
 1573 education that exercises the power to cause the levying authority to levy ad valorem taxes
 1574 to carry out the purposes of such board of education.
- 1575 (9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent
 1576 of the total net assessed value added by reassessments;
 1577 (A) As calculated and certified to the commissioner by the tax commissioner for
 1578 county and educational tax purposes; and
 1579 (B) As calculated by the collecting officer of the municipality for municipal tax
 1580 purposes.
- 1581 (10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific
 1582 levying authority or the recommended levy of a specific recommending authority.
- 1583 (11) 'Total net assessed value added by reassessments' means the total net assessed value
 1584 added to the certified tax digest as a result of revaluation of existing real property that has
 1585 not been improved since the previous tax digest year.
- 1586 (b) At the time of certification of the digest, the tax receiver or tax commissioner shall also
 1587 certify to the recommending authority and levying authority of each taxing jurisdiction the
 1588 total net assessed value added by reassessments contained in the certified tax digest for that
 1589 tax digest year of the taxing jurisdiction.
- 1590 (c)(1) Whenever a recommending authority or levying authority shall propose to adopt
 1591 a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at
 1592 an advertised public meeting and at a time and place which is convenient to the taxpayers
 1593 of the taxing jurisdiction, in accordance with the procedures specified under Code Section
 1594 48-5-32.

1595 (2) In those instances in which the recommending authority or levying authority
 1596 proposes to establish ~~any~~ a general maintenance and operation millage rate which would
 1597 require increases beyond the roll-back rate, the recommending authority or levying
 1598 authority shall advertise its intent to do so and shall conduct at least three public hearings
 1599 thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00
 1600 P.M., inclusive, on a business weekday. The recommending authority or levying
 1601 authority shall place an advertisement in a newspaper of general circulation serving the
 1602 residents of the unit of local government, which shall read as follows:

1603 NOTICE OF PROPERTY TAX INCREASE

1604 The (name of recommending authority or levying authority) has tentatively adopted a
 1605 millage rate which will require an increase in property taxes by (percentage increase
 1606 over roll-back rate) percent.

1607 All concerned citizens are invited to the public hearing on this tax increase to be held
 1608 at (place of meeting) on (date and time).

1609 Times and places of additional public hearings on this tax increase are at (place of
 1610 meeting) on (date and time).

1611 This tentative increase will result in a millage rate of (proposed millage rate) mills, an
 1612 increase of (millage rate increase above the roll-back rate) mills. Without this tentative
 1613 tax increase, the millage rate will be no more than (roll-back millage rate) mills. The
 1614 proposed tax increase for a home with a fair market value of (average home value from
 1615 previous year's digest rounded to the nearest \$25,000.00) is approximately \$(increase)
 1616 and the proposed tax increase for nonhomestead property with a fair market value of
 1617 (average nonhomestead property value from previous year's digest rounded to nearest
 1618 \$25,000.00) is approximately \$(increase).'

1619 Simultaneously with this notice the recommending authority or levying authority shall
 1620 provide a press release to the local media.

1621 (3) The advertisement shall appear at least one week prior to each hearing, ~~and shall~~ be
 1622 prominently displayed, be not less than 30 square inches, and ~~shall~~ not be placed in that
 1623 section of the newspaper where legal notices appear. In addition to the advertisement
 1624 specified under this paragraph, the levying or recommending authority may include in the
 1625 notice reasons or explanations for such tax increase.

1626 (4) No recommending authority shall recommend and no levying authority shall levy a
 1627 millage rate in excess of the proposed millage rate as established pursuant to paragraph
 1628 (2) of this subsection without beginning anew the procedures and hearings required by
 1629 this Code section and those required by Code Section 48-5-32.

1630 (5) Any notice or hearing required under this Code section may be combined with any
 1631 notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code
 1632 Section 48-5-32.

1633 (d) Nothing contained in this Code section shall serve to extend or authorize any millage
 1634 rate in excess of the maximum millage rate permitted by law or to prevent the reduction of
 1635 the millage rate.

1636 ~~(e) The commissioner shall not accept for review the digest of any county which does not~~
 1637 ~~submit simultaneously with such digest evidence of compliance with this Code section by~~
 1638 ~~the levying authorities and recommending authorities with the exception of municipal~~
 1639 ~~governing authorities. The commissioner shall not accept a digest for review or issue an~~
 1640 ~~order authorizing the collection of taxes if the recommending authority or levying authority~~
 1641 ~~other than municipal governing authorities has established a millage rate that is in excess~~
 1642 ~~of the correct rollback without complying fully with the procedures required by this Code~~
 1643 ~~section.~~ In the event a digest is not accepted for review by the commissioner pursuant to
 1644 this subsection, it shall be accepted for review upon satisfactory submission by such
 1645 authorities of such evidence. The levies of each of the levying authorities other than the
 1646 county governing authority shall be invalid and unenforceable until such time as the
 1647 provisions of this Code section have been met.

1648 (f) The commissioner shall promulgate such rules and regulations as may be necessary for
 1649 the administration of this Code section."

1650 **PART XI.**

1651 **SECTION 11-1.**

1652 Said title is further amended in Code Section 48-5-304, relating to the approval of tax digests
 1653 when assessments are in arbitration or on appeal, by revising subsection (a) as follows:

1654 "(a) The commissioner shall not be required to disapprove or withhold approval of the
 1655 digest of any county solely because appeals have been filed or arbitrations demanded on
 1656 the assessment of any property or number of properties in the county. ~~In such cases~~ For
 1657 digests submitted for the 2010 tax year and all tax years thereafter, where appeals have
 1658 been filed or arbitrations demanded, the assessment or assessments fixed by the board of
 1659 tax assessors shall be listed together with the return value on the assessments and
 1660 forwarded in a separate listing to the commissioner at the time the digest is filed for
 1661 examination and approval. ~~The commissioner shall not approve any digest when the~~
 1662 ~~assessed value that is in dispute for any property or properties on appeal or in arbitration~~
 1663 ~~exceeds 3 percent of the total assessed value of the total taxable tangible digest of the~~
 1664 ~~county for the same year. In any year when a complete revaluation or reappraisal program~~

1665 is implemented, the commissioner shall not approve a digest when 5 percent or more of the
 1666 property by assessed value in dispute is in arbitration or on appeal and 5 percent or more
 1667 of the number of properties is in arbitration or on appeal. When the assessed value in
 1668 dispute on any one appeal or arbitration exceeds 1.5 percent of the total assessed value of
 1669 the total taxable digest of the county for the same year, such appeal or arbitration may be
 1670 excluded by the commissioner in making his or her determination of whether the digest
 1671 may be approved under the limitations of the Code section."

1672 **PART XII**

1673 **SECTION 12-1.**

1674 Said title is further amended by adding a new Code section to read as follows:

1675 "48-5-306.3.

1676 As soon as reasonably possible after the transfer of any real property for which a properly
 1677 completed real estate transfer tax form has been filed, the clerk of the superior court in the
 1678 county in which the property is located shall send a notice of transfer to the tax
 1679 commissioner of such county."

1680 **PART XIII**

1681 **SECTION 13-1.**

1682 Said title is further amended by revising Code Section 48-5-303, relating to correction of
 1683 mistakes in county tax digests, as follows:

1684 "48-5-303.

1685 (a) The county board of tax assessors shall have authority to correct factual errors in the
 1686 tax digest when discovered within three years and when such corrections are of benefit to
 1687 the taxpayer. Such corrections, after approval of the county board of tax assessors, shall
 1688 be communicated to the taxpayer and notice shall be provided to the tax commissioner.

1689 (b) If a tax receiver or tax commissioner makes a mistake in his the digest which is not
 1690 corrected by the county board of tax assessors or county board of equalization, the
 1691 commissioner, with the sanction of the Governor, shall correct the mistake by making the
 1692 necessary entries in the digest furnished the commissioner. The commissioner shall notify
 1693 the county governing authority and the tax collector of the county from which the digest
 1694 comes of the mistake and correction."

1695

PART XIV

1696

SECTION 14-1.

1697

This Act shall become effective January 1, 2011.

1698

SECTION 14-2.

1699

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