

House Bill 264

By: Representatives Smith of the 138<sup>th</sup>, Rhodes of the 124<sup>th</sup>, Williams of the 148<sup>th</sup>, Corbett of the 174<sup>th</sup>, and Blackmon of the 146<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to  
2 creation of county boards of equalization, duties, review of assessments, and appeals, so as  
3 to revise certain deadlines and procedures for the handling of appeals of property tax  
4 assessments; to revise certain notice requirements and procedures; to revise provisions for  
5 certain automatic judgements; to provide for related matters; to provide for an effective date  
6 and applicability; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of  
10 county boards of equalization, duties, review of assessments, and appeals, is amended in  
11 subsection (e), relating to appeal, by revising subparagraph (e)(2)(B) and paragraphs (3) and  
12 (6) as follows:

13 "(B) If no changes or corrections are made in the valuation or decision, the county  
14 board of tax assessors shall send written notice thereof to the taxpayer, ~~to~~ and any  
15 authorized agent or representative of the taxpayer to whom the taxpayer has requested  
16 that such notice be sent, ~~and~~ The chief appraiser, or his or her designee, shall also send

17 notice to the county board of equalization which notice shall ~~also~~ constitute the  
 18 taxpayer's appeal to the county board of equalization without the necessity of the  
 19 taxpayer's filing any additional notice of appeal to the county board of tax assessors or  
 20 to the county board of equalization. The county board of tax assessors shall also send  
 21 or deliver all necessary papers to the county board of equalization. If, however, the  
 22 taxpayer and the county board of tax assessors execute a signed agreement as to  
 23 valuation, the appeal shall terminate as of the date of such signed agreement."

24 "(3)(A) In each year, the county board of tax assessors shall review the appeal and  
 25 notify the taxpayer:

26 (i) ~~if~~ If there are no changes or corrections in the valuation or decision; or  
 27 (ii) ~~of~~ Of any corrections or changes within ~~180~~ 90 days after receipt of the taxpayer's  
 28 notice of appeal. If the county board of tax assessors fails to respond to the taxpayer  
 29 within such ~~180~~ 90 day period, ~~the property valuation asserted by the taxpayer on the~~  
 30 ~~property tax return or the taxpayer's notice of appeal shall become the assessed fair~~  
 31 ~~market value for the taxpayer's property for the tax year under appeal. If no such~~  
 32 ~~assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the~~  
 33 county board of equalization.

34 (B) In any county in which the number of appeals exceeds a number equal to or greater  
 35 than 3 percent of the total number of parcels in the county or the sum of the current  
 36 assessed value of the parcels under appeal is equal to or greater than 3 percent of the  
 37 gross tax digest of the county, the county board of tax assessors may be granted an  
 38 additional 180 day period to make its determination and notify the taxpayer. However,  
 39 as a condition to receiving such an extension, the county board of tax assessors shall,  
 40 at least 30 days before the expiration of the ~~180~~ 90 day period provided under  
 41 subparagraph (A) of this paragraph, notify each affected taxpayer of the additional 180  
 42 day review period provided in this subparagraph by mail or electronic communication,  
 43 including posting notice on the website of the county board of tax assessors if such a

44 website is available. Such additional period shall commence immediately following the  
45 last day of the ~~180~~ 90 days provided for under subparagraph (A) of this paragraph. If  
46 the county board of tax assessors fails to review the appeal and notify the taxpayer of  
47 either no changes or of any corrections or changes not later than the last day of such  
48 additional 180 day period, then the most recent property tax valuation asserted by the  
49 taxpayer on the property tax return or on appeal shall prevail and shall be deemed the  
50 value established on such appeal unless a time extension is granted under  
51 subparagraph (C) of this paragraph. If no such assertion of value was submitted by the  
52 taxpayer, the appeal shall be forwarded to the county board of equalization.

53 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances  
54 proven to the commissioner at least 30 days prior to the expiration of the additional 180  
55 day period provided for under subparagraph (B) of this paragraph, the commissioner  
56 shall be authorized, in the commissioner's sole discretion, to provide for a time  
57 extension beyond the end of such additional 180 day period. The duration of any such  
58 time extension shall be specified in writing by the commissioner and, at least 30 days  
59 prior to the expiration of the extension provided for under subparagraph (B) of this  
60 paragraph, shall be sent to each affected taxpayer and shall also be posted on the  
61 website of the county board of tax assessors if such a website is available. If the county  
62 board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's  
63 attorney not later than 30 days before the last day of such time extension, the most  
64 recent property tax valuation asserted by the taxpayer on the property tax return or on  
65 the taxpayer's notice of appeal shall prevail and shall be deemed the value established  
66 on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal  
67 shall be forwarded to the county board of equalization. In addition, the commissioner  
68 shall be authorized to require additional training or require such other remediation as  
69 the commissioner may deem appropriate for failure to meet the deadline imposed by  
70 the commissioner under this subparagraph."

71       "(6)(A) Within ~~15~~ 90 days of the receipt of the notice of appeal, the county board of  
72       equalization shall ~~set a date for~~ hold a hearing on the questions presented and shall so  
73       notify the taxpayer and the county board of tax assessors in writing. Such notice shall  
74       be sent by first-class mail or email, if an email is provided by the appellant, to the  
75       taxpayer and to any authorized agent or representative of the taxpayer to whom the  
76       taxpayer has requested that such notice be sent. Such notice shall be transmitted by  
77       email to the county board of tax assessors if such board has adopted a written policy  
78       consenting to electronic service, and, if it has not, then such notice shall be sent to such  
79       board by first-class mail or intergovernmental mail. Such written notice shall advise  
80       each party that he or she may request a list of witnesses, documents, or other written  
81       evidence to be presented at the hearing by the other party. Such request ~~must~~ shall be  
82       made not less than ten days prior to the hearing date, and such information shall be  
83       provided to the requesting party not less than seven days prior to the time of the  
84       hearing. Any failure to comply with this requirement shall be grounds for an automatic  
85       continuance or for exclusion of such witness, documents, or other written evidence. A  
86       taxpayer may appear before the board of equalization concerning any appeal in person,  
87       by his or her authorized agent or representative, or both. The appeal administrator, in  
88       his or her discretion and with the consent of all parties, may alternatively conduct the  
89       hearing by audio or video teleconference or any other remote communication medium.  
90       The taxpayer shall specify in writing to the board of equalization the name of any such  
91       agent or representative prior to any appearance by the agent or representative before the  
92       board.

93       (B) ~~Within 30 days of the date of notification to the taxpayer of the hearing required~~  
94       ~~in this paragraph but not earlier than 20 days from the date of such notification to the~~  
95       ~~taxpayer, the county board of equalization shall hold such hearing to determine the~~  
96       ~~questions presented~~ If there is no hearing scheduled by the appeal administrator within  
97       180 days from the date of appeal, the property valuation asserted by the taxpayer on the

98 property tax return or the taxpayer's notice of appeal shall become the assessed fair  
 99 market value for the taxpayer's property for the tax year under appeal. If the taxpayer  
 100 receives his or her indicated value because no hearing was scheduled, the new value  
 101 shall not be used as a comparison in other tax appeals.

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

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

113 (I) Be ~~be~~ in writing;

114 (II) Be ~~shall be~~ signed by each member of the board;

115 (III) Specifically ~~shall specifically~~ decide each question presented by the appeal;

116 (IV) Specify ~~shall specify~~ the reason or reasons for each such decision as to the  
 117 specific issues of taxability, uniformity of assessment, value, or denial of homestead  
 118 exemptions depending upon the specific issue or issues raised by the taxpayer in the  
 119 course of such taxpayer's appeal;

120 (V) State ~~shall state~~ that with respect to the appeal no member of the board is  
 121 disqualified from acting by virtue of subsection (j) of this Code section; and

122 (VI) Certify ~~shall certify~~ the date on which notice of the decision is given to the  
 123 parties. Notice of the decision shall be delivered by hand to each party, with written  
 124 receipt, or given to each party by sending a copy of the decision by electronic means

125 with receipt confirmation, registered or certified mail, or statutory overnight  
126 delivery to the appellant and by filing the original copy of the decision with the  
127 county board of tax assessors. Each of the three members of the county board of  
128 equalization ~~must~~ shall be present and ~~must~~ shall participate in the deliberations on  
129 any appeal. A majority vote shall be required in any matter. All three members of  
130 the board shall sign the decision indicating their vote.

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

137 (iii)(I) If the county's tax bills are issued before an appeal has been finally  
138 determined, the county board of tax assessors shall specify to the county tax  
139 commissioner the lesser of the valuation in the last year for which taxes were finally  
140 determined to be due on the property or 85 percent of the current year's value,  
141 unless the property in issue is homestead property and has been issued a building  
142 permit and structural improvements have occurred, or structural improvements have  
143 been made without a building permit, in which case, it shall specify 85 percent of  
144 the current year's valuation as set by the county board of tax assessors. Depending  
145 on the circumstances of the property, this amount shall be the basis for a temporary  
146 tax bill to be issued; provided, however, that a nonhomestead owner of a single  
147 property valued at \$2 million or more may elect to pay the temporary tax bill which  
148 specifies 85 percent of the current year's valuation; or, such owner may elect to pay  
149 the amount of the difference between the 85 percent tax bill based on the current  
150 year's valuation and the tax bill based on the valuation from the last year for which  
151 taxes were finally determined to be due on the property in conjunction with the

152 amount of the tax bill based on valuation from the last year for which taxes were  
153 finally determined to be due on the property, to the tax commissioner's office. Only  
154 the amount which represents the difference between the tax bill based on the current  
155 year's valuation and the tax bill based on the valuation from the last year for which  
156 taxes were finally determined to be due will be held in an escrow account by the tax  
157 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
158 released by the tax commissioner's office to the prevailing party. The taxpayer may  
159 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
160 valuation if no substantial property improvement has occurred. The county tax  
161 commissioner shall have the authority to adjust such tax bill to reflect the 100  
162 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
163 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
164 the appeal process. Such notice shall also indicate that, upon resolution of the  
165 appeal, there may be additional taxes due or a refund issued.

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

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

174 **SECTION 2.**

175 Said Code section is further amended in subsection (e.1), relating to appeals to hearing  
176 officer, by revising paragraphs (5) and (6) as follows:

177 "(5) The county board of tax assessors may for no more than ~~90~~ 60 days review the  
178 taxpayer's written appeal, and if changes or corrections are made by the county board of  
179 tax assessors, the board shall notify the taxpayer in writing of such changes. Within ~~30~~  
180 15 days of the county board of tax assessors' mailing of such notice, the taxpayer may  
181 notify the county board of tax assessors in writing that the changes or corrections made  
182 by the county board of tax assessors are not acceptable, in which case, the county board  
183 of tax assessors shall, within ~~30~~ 15 days of the date of mailing of such taxpayer's  
184 notification, send or deliver all necessary documentation to the appeal administrator, in  
185 paper or electronic format as agreed upon by the county board of tax assessors and appeal  
186 administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the  
187 board of equalization if so elected by the taxpayer and such election is included in the  
188 taxpayer's notification that the changes are not acceptable. If, after review, the county  
189 board of tax assessors determines that no changes or corrections are warranted, the county  
190 board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect  
191 to forward the appeal to the board of equalization by notifying the county board of tax  
192 assessors within ~~30~~ 15 days of the mailing of the county board of tax assessor's notice of  
193 no changes or corrections. Upon the expiration of ~~30~~ 15 days following the mailing of  
194 the county board of tax assessors' notice of no changes or corrections, the county board  
195 of tax assessors shall certify the notice of appeal and send or deliver all necessary  
196 documentation to the appeal administrator, in paper or electronic format as agreed upon  
197 by the county board of tax assessors and appeal administrator, for the appeal to the  
198 hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the  
199 taxpayer. If the county board of tax assessors fails to respond in writing, either with  
200 changes or no changes, to the taxpayer within ~~180~~ 90 days after receiving the taxpayer's  
201 notice of appeal, the ~~property valuation asserted by the taxpayer on the property tax~~  
202 ~~return or the taxpayer's notice of appeal shall become the assessed fair market value for~~



203 ~~the taxpayer's property for the tax year under appeal shall be forwarded to the appeal~~  
204 ~~administrator.~~

205 (6)(A) The appeal administrator shall randomly select from such list a hearing officer  
206 who shall have experience or expertise in hearing or appraising the type of property that  
207 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of  
208 tax assessors mutually agree upon a hearing officer from such list. The appeal  
209 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with  
210 subsection (o) of this Code section of the name of the hearing officer and transmit a  
211 copy of the hearing officer's disqualification questionnaire and resume provided for  
212 under paragraph (2) of this subsection. If no hearing officer is appointed or if no  
213 hearing is scheduled within 180 days after the county board of tax assessors receives  
214 the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the  
215 property tax return or the taxpayer's notice of appeal shall become the assessed fair  
216 market value for the taxpayer's property for the tax year under appeal, and subsection  
217 (c) of Code Section 48-5-299 shall apply. ~~The hearing officer~~ appeal administrator, in  
218 conjunction with all parties to the appeal and the hearing officer, shall set a time and  
219 place to hear evidence and testimony from both parties. The hearing shall take place  
220 in the county where the property is located, or such other place as mutually agreed to  
221 by the parties and the hearing officer. The hearing officer shall provide electronic or  
222 written notice to the parties personally or by registered or certified mail or statutory  
223 overnight delivery not less than ten days before the hearing. Such written notice shall  
224 advise each party that he or she may request a list of witnesses, documents, or other  
225 written evidence to be presented at the hearing by the other party. Such request ~~must~~  
226 shall be made not less than ten days prior to the hearing date, and such information shall  
227 be provided to the requesting party not less than seven days prior to the time of the  
228 hearing. Any failure to comply with this requirement shall be grounds for an automatic  
229 continuance or for exclusion of such witnesses, documents, or other written evidence.

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

235 **SECTION 3.**

236 This Act shall become effective on January 1, 2024, and shall be applicable to appeals first  
237 made on or after January 1, 2024.

238 **SECTION 4.**

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