

The House Committee on Ways and Means offers the following substitute to HB 264:

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad  
2 valorem taxation of property, so as to revise provisions for application of a two-year  
3 valuation freeze following certain property tax appeals; to revise certain notice requirements  
4 and procedures; to revise provisions for certain automatic judgements; to provide for related  
5 matters; to provide for an effective date and applicability; to repeal conflicting laws; and for  
6 other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 **SECTION 1.**

9 Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to ad valorem  
10 taxation of property, is amended by revising subsection (c) of Code Section 48-5-299,  
11 relating to ascertainment of taxable property, assessments against unreturned personal  
12 property, penalty for unreturned property, and changing real property values established by  
13 appeal in prior year or stipulated by agreement, as follows:

14 "(c) When the value of real property is reduced or is unchanged from the value on the  
15 initial annual notice of assessment or a corrected annual notice of assessment issued by the  
16 board of tax assessors and such valuation has been established as the result of an appeal

H. B. 264 (SUB)

17 decision rendered by the board of equalization, hearing officer, arbitrator, or superior court  
18 pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board  
19 of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so  
20 established by appeal decision or agreement may not be increased by the board of tax  
21 assessors during the next two successive years, unless otherwise agreed in writing by both  
22 parties, subject to the following exceptions:

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

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

30 (3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal  
31 pursuant to Code Section 48-5-311 during the next two successive years, the board of tax  
32 assessors, the board of equalization, hearing officer, or arbitrator may increase or  
33 decrease the value of the real property based on the evidence presented by the taxpayer  
34 during the appeal process; and

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

41 **SECTION 2.**

42 Said chapter is further amended in Code Section 48-5-311, relating to creation of county  
 43 boards of equalization, duties, review of assessments, and appeals, by revising subparagraph  
 44 (e)(2)(B) and paragraphs (3) and (6) of subsection (e), relating to appeal, as follows:

45 "(B) If no changes or corrections are made in the valuation or decision, the county  
 46 board of tax assessors shall send written notice thereof to the taxpayer, ~~to~~ and any  
 47 authorized agent or representative of the taxpayer to whom the taxpayer has requested  
 48 that such notice be sent, ~~and~~ The chief appraiser, or his or her designee, shall also send  
 49 notice to the county board of equalization which notice shall ~~also~~ constitute the  
 50 taxpayer's appeal to the county board of equalization without the necessity of the  
 51 taxpayer's filing any additional notice of appeal to the county board of tax assessors or  
 52 to the county board of equalization. The county board of tax assessors shall also send  
 53 or deliver all necessary papers to the county board of equalization. If, however, the  
 54 taxpayer and the county board of tax assessors execute a signed agreement as to  
 55 valuation, the appeal shall terminate as of the date of such signed agreement."

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

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

66 (B) In any county in which the number of appeals exceeds a number equal to or greater  
 67 than 3 percent of the total number of parcels in the county or the sum of the current

68 assessed value of the parcels under appeal is equal to or greater than 3 percent of the  
69 gross tax digest of the county, the county board of tax assessors may be granted an  
70 additional 180 day period to make its determination and notify the taxpayer. However,  
71 as a condition to receiving such an extension, the county board of tax assessors shall,  
72 at least 30 days before the expiration of the ~~180~~ 90 day period provided under  
73 subparagraph (A) of this paragraph, notify each affected taxpayer of the additional 180  
74 day review period provided in this subparagraph by mail or electronic communication,  
75 including posting notice on the website of the county board of tax assessors if such a  
76 website is available. Such additional period shall commence immediately following the  
77 last day of the ~~180~~ 90 days provided for under subparagraph (A) of this paragraph. If  
78 the county board of tax assessors fails to review the appeal and notify the taxpayer of  
79 either no changes or of any corrections or changes not later than the last day of such  
80 additional 180 day period, then the most recent property tax valuation asserted by the  
81 taxpayer on the property tax return or on appeal shall prevail and shall be deemed the  
82 value established on such appeal unless a time extension is granted under  
83 subparagraph (C) of this paragraph. If no such assertion of value was submitted by the  
84 taxpayer, the appeal shall be forwarded to the county board of equalization.

85 (C) Upon a sufficient showing of good cause by reason of unforeseen circumstances  
86 proven to the commissioner at least 30 days prior to the expiration of the additional 180  
87 day period provided for under subparagraph (B) of this paragraph, the commissioner  
88 shall be authorized, in the commissioner's sole discretion, to provide for a time  
89 extension beyond the end of such additional 180 day period. The duration of any such  
90 time extension shall be specified in writing by the commissioner and, at least 30 days  
91 prior to the expiration of the extension provided for under subparagraph (B) of this  
92 paragraph, shall be sent to each affected taxpayer and shall also be posted on the  
93 website of the county board of tax assessors if such a website is available. If the county  
94 board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's

95 attorney not later than 30 days before the last day of such time extension, the most  
96 recent property tax valuation asserted by the taxpayer on the property tax return or on  
97 the taxpayer's notice of appeal shall prevail and shall be deemed the value established  
98 on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal  
99 shall be forwarded to the county board of equalization. In addition, the commissioner  
100 shall be authorized to require additional training or require such other remediation as  
101 the commissioner may deem appropriate for failure to meet the deadline imposed by  
102 the commissioner under this subparagraph."

103 "(6)(A) Within ~~15~~ 90 days of the receipt of the notice of appeal, the county board of  
104 equalization shall ~~set a date for~~ hold a hearing on the questions presented and shall so  
105 notify the taxpayer and the county board of tax assessors in writing. Such notice shall  
106 be sent by first-class mail or email, if the taxpayer or taxpayer's authorized agent or  
107 representative chooses to have correspondence sent electronically, to the taxpayer and  
108 to any authorized agent or representative of the taxpayer to whom the taxpayer has  
109 requested that such notice be sent. Such notice shall be transmitted by email to the  
110 county board of tax assessors if such board has adopted a written policy consenting to  
111 electronic service, and, if it has not, then such notice shall be sent to such board by  
112 first-class mail or intergovernmental mail. Such written notice shall advise each party  
113 that he or she may request a list of witnesses, documents, or other written evidence to  
114 be presented at the hearing by the other party. Such request ~~must~~ shall be made not less  
115 than ten days prior to the hearing date, and such information shall be provided to the  
116 requesting party not less than seven days prior to the time of the hearing. Any failure  
117 to comply with this requirement shall be grounds for an automatic continuance or for  
118 exclusion of such witness, documents, or other written evidence. A taxpayer may  
119 appear before the board of equalization concerning any appeal in person, by his or her  
120 authorized agent or representative, or both. The appeal administrator, in his or her  
121 discretion and with the consent of all parties, may alternatively conduct the hearing by

122 audio or video teleconference or any other remote communication medium. The  
 123 taxpayer shall specify in writing to the board of equalization the name of any such agent  
 124 or representative prior to any appearance by the agent or representative before the  
 125 board.

126 (B) ~~Within 30 days of the date of notification to the taxpayer of the hearing required~~  
 127 ~~in this paragraph but not earlier than 20 days from the date of such notification to the~~  
 128 ~~taxpayer, the county board of equalization shall hold such hearing to determine the~~  
 129 ~~questions presented.~~ The appeal administrator shall schedule a hearing within 180 days  
 130 from the date of the appeal.

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

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

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

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

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

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

149 ~~(V) State shall state~~ that with respect to the appeal no member of the board is  
150 disqualified from acting by virtue of subsection (j) of this Code section; and  
151 ~~(VI) Certify shall certify~~ the date on which notice of the decision is given to the  
152 parties. Notice of the decision shall be delivered by hand to each party, with written  
153 receipt, or given to each party by sending a copy of the decision by electronic means  
154 with receipt confirmation, registered or certified mail, or statutory overnight  
155 delivery to the appellant and by filing the original copy of the decision with the  
156 county board of tax assessors. Each of the three members of the county board of  
157 equalization ~~must~~ shall be present and ~~must~~ shall participate in the deliberations on  
158 any appeal. A majority vote shall be required in any matter. All three members of  
159 the board shall sign the decision indicating their vote.

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

166 (iii)(I) If the county's tax bills are issued before an appeal has been finally  
167 determined, the county board of tax assessors shall specify to the county tax  
168 commissioner the lesser of the valuation in the last year for which taxes were finally  
169 determined to be due on the property or 85 percent of the current year's value,  
170 unless the property in issue is homestead property and has been issued a building  
171 permit and structural improvements have occurred, or structural improvements have  
172 been made without a building permit, in which case, it shall specify 85 percent of  
173 the current year's valuation as set by the county board of tax assessors. Depending  
174 on the circumstances of the property, this amount shall be the basis for a temporary  
175 tax bill to be issued; provided, however, that a nonhomestead owner of a single

176 property valued at \$2 million or more may elect to pay the temporary tax bill which  
177 specifies 85 percent of the current year's valuation; or, such owner may elect to pay  
178 the amount of the difference between the 85 percent tax bill based on the current  
179 year's valuation and the tax bill based on the valuation from the last year for which  
180 taxes were finally determined to be due on the property in conjunction with the  
181 amount of the tax bill based on valuation from the last year for which taxes were  
182 finally determined to be due on the property, to the tax commissioner's office. Only  
183 the amount which represents the difference between the tax bill based on the current  
184 year's valuation and the tax bill based on the valuation from the last year for which  
185 taxes were finally determined to be due will be held in an escrow account by the tax  
186 commissioner's office. Once the appeal is concluded, the escrowed funds shall be  
187 released by the tax commissioner's office to the prevailing party. The taxpayer may  
188 elect to pay the temporary tax bill in the amount of 100 percent of the current year's  
189 valuation if no substantial property improvement has occurred. The county tax  
190 commissioner shall have the authority to adjust such tax bill to reflect the 100  
191 percent value as requested by the taxpayer. Such tax bill shall be accompanied by  
192 a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of  
193 the appeal process. Such notice shall also indicate that, upon resolution of the  
194 appeal, there may be additional taxes due or a refund issued.

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

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



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### SECTION 3.

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

"(5) The county board of tax assessors may for no more than ~~90~~ 60 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. Within ~~30~~ 15 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify the county board of tax assessors in writing that the changes or corrections made by the county board of tax assessors are not acceptable, in which case, the county board of tax assessors shall, within ~~30~~ 15 days of the date of mailing of such taxpayer's notification, send or deliver all necessary documentation to the appeal administrator, in paper or electronic format as agreed upon by the county board of tax assessors and appeal administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the board of equalization if so elected by the taxpayer and such election is included in the taxpayer's notification that the changes are not acceptable. If, after review, the county board of tax assessors determines that no changes or corrections are warranted, the county board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect to forward the appeal to the board of equalization by notifying the county board of tax assessors within ~~30~~ 15 days of the mailing of the county board of tax assessor's notice of no changes or corrections. Upon the expiration of ~~30~~ 15 days following the mailing of the county board of tax assessors' notice of no changes or corrections, the county board of tax assessors shall certify the notice of appeal and send or deliver all necessary documentation to the appeal administrator, in paper or electronic format as agreed upon by the county board of tax assessors and appeal administrator, for the appeal to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the taxpayer. If the county board of tax assessors fails to respond in writing, either with changes or no changes, to the taxpayer within ~~180~~ 90 days after receiving the taxpayer's

230 notice of appeal, the ~~property valuation asserted by the taxpayer on the property tax~~  
231 ~~return or the taxpayer's notice of appeal shall become the assessed fair market value for~~  
232 ~~the taxpayer's property for the tax year under appeal~~ shall be forwarded to the appeal  
233 administrator.

234 (6)(A) The appeal administrator shall randomly select from such list a hearing officer  
235 who shall have experience or expertise in hearing or appraising the type of property that  
236 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of  
237 tax assessors mutually agree upon a hearing officer from such list. The appeal  
238 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with  
239 subsection (o) of this Code section of the name of the hearing officer and transmit a  
240 copy of the hearing officer's disqualification questionnaire and resume provided for  
241 under paragraph (2) of this subsection. If no hearing officer is appointed or if no  
242 hearing is scheduled within 180 days after the county board of tax assessors receives  
243 the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the  
244 property tax return or the taxpayer's notice of appeal shall become the assessed fair  
245 market value for the taxpayer's property for the tax year under appeal, and subsection  
246 (c) of Code Section 48-5-299 shall apply. ~~The hearing officer~~ appeal administrator, in  
247 conjunction with all parties to the appeal and the hearing officer, shall set a time and  
248 place to hear evidence and testimony from both parties. The hearing shall take place  
249 in the county where the property is located, or such other place as mutually agreed to  
250 by the parties and the hearing officer. The hearing officer shall provide electronic or  
251 written notice to the parties personally or by registered or certified mail or statutory  
252 overnight delivery not less than ten days before the hearing. Such written notice shall  
253 advise each party that he or she may request a list of witnesses, documents, or other  
254 written evidence to be presented at the hearing by the other party. Such request ~~must~~  
255 shall be made not less than ten days prior to the hearing date, and such information shall  
256 be provided to the requesting party not less than seven days prior to the time of the

257 hearing. Any failure to comply with this requirement shall be grounds for an automatic  
258 continuance or for exclusion of such witnesses, documents, or other written evidence.  
259 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing  
260 officer who is willing to serve, the appeal administrator shall transfer the certification  
261 of the appeal to the county or regional board of equalization and notify the taxpayer and  
262 the taxpayer's attorney in compliance with subsection (o) of this Code section and the  
263 county board of tax assessors of the transmittal of such appeal."

264 **SECTION 4.**

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

267 **SECTION 5.**

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