

The Senate Committee on Finance offered 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 certain notice requirements, deadlines, and
3 procedures; to revise provisions for certain automatic judgements; to provide eligibility for
4 certified public accountants to serve as hearing officers; to provide for related matters; to
5 provide for an effective date and applicability; to repeal conflicting laws; and for other
6 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 in Code Section 48-5-311, relating to creation of county
11 boards of equalization, duties, review of assessments, and appeals, by revising subparagraph
12 (e)(2)(B) and paragraphs (3) and (6) of subsection (e), relating to appeal, 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 the taxpayer or taxpayer's authorized agent or
75 representative chooses to have correspondence sent electronically, to the taxpayer and
76 to any authorized agent or representative of the taxpayer to whom the taxpayer has
77 requested that such notice be sent. Such notice shall be transmitted by email to the
78 county board of tax assessors if such board has adopted a written policy consenting to
79 electronic service, and, if it has not, then such notice shall be sent to such board by
80 first-class mail or intergovernmental mail. Such written notice shall advise each party
81 that he or she may request a list of witnesses, documents, or other written evidence to
82 be presented at the hearing by the other party. Such request ~~must~~ shall be made not less
83 than ten days prior to the hearing date, and such information shall be provided to the
84 requesting party not less than seven days prior to the time of the hearing. Any failure
85 to comply with this requirement shall be grounds for an automatic continuance or for
86 exclusion of such witness, documents, or other written evidence. A taxpayer may
87 appear before the board of equalization concerning any appeal in person, by his or her
88 authorized agent or representative, or both. The appeal administrator, in his or her
89 discretion and with the consent of all parties, may alternatively conduct the hearing by
90 audio or video teleconference or any other remote communication medium. The
91 taxpayer shall specify in writing to the board of equalization the name of any such agent
92 or representative prior to any appearance by the agent or representative before the
93 board.

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

97 ~~questions presented.~~ The appeal administrator shall schedule a hearing within 180 days
 98 from the date of the appeal.

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

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

110 (I) Be ~~be~~ in writing;:

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

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

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

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

119 (VI) Certify ~~shall certify~~ the date on which notice of the decision is given to the
 120 parties. Notice of the decision shall be delivered by hand to each party, with written
 121 receipt, or given to each party by sending a copy of the decision by electronic means
 122 with receipt confirmation, registered or certified mail, or statutory overnight
 123 delivery to the appellant and by filing the original copy of the decision with the

124 county board of tax assessors. Each of the three members of the county board of
125 equalization ~~must~~ shall be present and ~~must~~ shall participate in the deliberations on
126 any appeal. A majority vote shall be required in any matter. All three members of
127 the board shall sign the decision indicating their vote.

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

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

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

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

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

171 **SECTION 2.**

172 Said chapter is further amended in said Code section by revising paragraphs (2), (5), and (6)
173 of subsection (e.1), relating to appeals to hearing officer, as follows:

174 "(2)(A) Individuals desiring to serve as hearing officers and who are:

175 (i) Certified public accountants;

176 (ii) State ~~either state~~ certified general real property appraisers or state certified
 177 residential real property appraisers as classified by the Georgia Real Estate
 178 Commission and the Georgia Real Estate Appraisers Board for real property appeals;
 179 or

180 (iii) Certified as ~~are~~ designated appraisers by a nationally recognized appraiser's
 181 organization for wireless property appeals

182 shall complete and submit an application, a list of counties the hearing officer is willing
 183 to serve, disqualification questionnaire, and resume and be approved by the Georgia
 184 Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a
 185 hearing officer.

186 (B) The Georgia Real Estate Appraisers Board ~~Such board~~ shall annually publish a list
 187 of qualified and approved hearing officers for Georgia."

188 "(5) The county board of tax assessors may for no more than ~~90~~ 60 days review the
 189 taxpayer's written appeal, and if changes or corrections are made by the county board of
 190 tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30
 191 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify
 192 the county board of tax assessors in writing that the changes or corrections made by the
 193 county board of tax assessors are not acceptable, in which case, the county board of tax
 194 assessors shall, within ~~30~~ 15 days of the date of mailing of such taxpayer's notification,
 195 send or deliver all necessary documentation to the appeal administrator, in paper or
 196 electronic format as agreed upon by the county board of tax assessors and appeal
 197 administrator, and mail a copy to the taxpayer or, alternatively, forward the appeal to the
 198 board of equalization if so elected by the taxpayer and such election is included in the
 199 taxpayer's notification that the changes are not acceptable. If, after review, the county
 200 board of tax assessors determines that no changes or corrections are warranted, the county
 201 board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect
 202 to forward the appeal to the board of equalization by notifying the county board of tax

203 assessors within 30 days of the mailing of the county board of tax assessor's notice of no
204 changes or corrections. Upon the expiration of 30 days following the mailing of the
205 county board of tax assessors' notice of no changes or corrections, the county board of
206 tax assessors shall certify the notice of appeal and send or deliver all necessary
207 documentation to the appeal administrator, in paper or electronic format as agreed upon
208 by the county board of tax assessors and appeal administrator, for the appeal to the
209 hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the
210 taxpayer. If the county board of tax assessors fails to respond in writing, either with
211 changes or no changes, to the taxpayer within ~~180~~ 90 days after receiving the taxpayer's
212 notice of appeal, the ~~property valuation asserted by the taxpayer on the property tax~~
213 ~~return or the taxpayer's notice of appeal shall become the assessed fair market value for~~
214 ~~the taxpayer's property for the tax year under appeal~~ shall be forwarded to the appeal
215 administrator.

216 (6)(A) The appeal administrator shall randomly select from such list a hearing officer
217 who shall have experience or expertise in hearing or appraising the type of property that
218 is the subject of appeal to hear the appeal, unless the taxpayer and the county board of
219 tax assessors mutually agree upon a hearing officer from such list. The appeal
220 administrator shall notify the taxpayer and the taxpayer's attorney in compliance with
221 subsection (o) of this Code section of the name of the hearing officer and transmit a
222 copy of the hearing officer's disqualification questionnaire and resume provided for
223 under paragraph (2) of this subsection. If no hearing officer is appointed or if no
224 hearing is scheduled within 180 days after the county board of tax assessors receives
225 the taxpayer's notice of appeal, the property valuation asserted by the taxpayer on the
226 property tax return or the taxpayer's notice of appeal shall become the assessed fair
227 market value for the taxpayer's property for the tax year under appeal, and subsection
228 (c) of Code Section 48-5-299 shall apply. The ~~hearing officer~~ appeal administrator, in
229 conjunction with all parties to the appeal and the hearing officer, shall set a time and

230 place to hear evidence and testimony from both parties. The hearing shall take place
231 in the county where the property is located, or such other place as mutually agreed to
232 by the parties and the hearing officer. The hearing officer shall provide electronic or
233 written notice to the parties personally or by registered or certified mail or statutory
234 overnight delivery not less than ten days before the hearing. Such written notice shall
235 advise each party that he or she may request a list of witnesses, documents, or other
236 written evidence to be presented at the hearing by the other party. Such request ~~must~~
237 shall be made not less than ten days prior to the hearing date, and such information shall
238 be provided to the requesting party not less than seven days prior to the time of the
239 hearing. Any failure to comply with this requirement shall be grounds for an automatic
240 continuance or for exclusion of such witnesses, documents, or other written evidence.
241 (B) If the appeal administrator, after a diligent search, cannot find a qualified hearing
242 officer who is willing to serve, the appeal administrator shall transfer the certification
243 of the appeal to the county or regional board of equalization and notify the taxpayer and
244 the taxpayer's attorney in compliance with subsection (o) of this Code section and the
245 county board of tax assessors of the transmittal of such appeal."

246 **SECTION 3.**

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

249 **SECTION 4.**

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