

GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION



Board of Equalization Update

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GEORGIA STATUTES ON AD VALOREM TAXATION

48-5-2. Definitions

As used in this chapter, the term:

(.1) "Arm's length, bona fide sale" means a transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction.

(1) "Current use value" of bona fide conservation use property means the amount a knowledgeable buyer would pay for the property with the intention of continuing the property in its existing use and in an arm's length, bona fide sale and shall be determined in accordance with the specifications and criteria provided for in subsection (b) of [Code Section 48-5-269](#).

(2) "Current use value" of bona fide residential transitional property means the amount a knowledgeable buyer would pay for the property with the intention of continuing the property in its existing use and in an arm's length, bona fide sale. The tax assessor shall consider the following criteria, as applicable, in determining the current use value of bona fide residential transitional property:

(A) The current use of such property; (B)

Annual productivity; and

(C) Sales data of comparable real property with and for the same existing use.

(3) "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data is available, shall be considered in determining the fair market value of income-producing property. Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information.

(A) In determining the fair market value of a going business where its continued operation is reasonably anticipated, the tax assessor may value the equipment, machinery, and fixtures which are the property of the business as a whole where appropriate to reflect the accurate fair market value.

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

- (i) Existing zoning of property;
- (ii) Existing use of property, including any restrictions or limitations on the use of property resulting from state or federal law or rules or regulations adopted pursuant to the authority of state or federal law;
- (iii) Existing covenants or restrictions in deed dedicating the property to a particular use;
- (iv) Bank sales, other financial institution owned sales, or distressed sales, or any combination thereof, of comparable real property;
- (v) Decreased value of the property based on limitations and restrictions resulting from the property being in a conservation easement;
- (vi) Rent limitations, operational requirements, and any other restrictions imposed upon the property in connection with the property being eligible for any income tax credits described in subparagraph (B.1) of this paragraph or receiving any other state or federal subsidies provided with respect to the use of the property as residential rental property; provided, however, that such properties described in subparagraph (B.1) of this paragraph shall not be considered comparable real property for assessment or appeal of assessment of other properties; and
- (vii) Any other existing factors provided by law or by rule and regulation of the commissioner deemed pertinent in arriving at fair market value.

(B.1) The tax assessor shall not consider any income tax credits with respect to real property which are claimed and granted pursuant to either [Section 42 of the Internal Revenue Code of 1986](#), as amended, or Chapter 7 of this title in determining the fair market value of real property.

(B.2) In determining the fair market value of real property, the tax assessor shall not include the value of any intangible assets used by a business, wherever located, including patents, trademarks, trade names, customer agreements, and merchandising agreements.

(C) Fair market value of "historic property" as such term is defined in subsection (a) of [Code Section 48-5-7.2](#) means:

- (i) For the first eight years in which the property is classified as "rehabilitated historic property," the value equal to the greater of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time preliminary

certification on such property was received by the county board of tax assessors pursuant to subsection (c) of [Code Section 48-5-7.2](#);

(ii) For the ninth year in which the property is classified as "rehabilitated historic property," the value of the property as determined by division (i) of this subparagraph plus one-half of the difference between such value and the current fair market value exclusive of the provisions of this subparagraph; and

(iii) For the tenth and following years, the fair market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(D) Fair market value of "landmark historic property" as such term is defined in subsection (a) of [Code Section 48-5-7.3](#) means:

(i) For the first eight years in which the property is classified as "landmark historic property," the value equal to the greater of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time certification on such property was received by the county board of tax assessors pursuant to subsection (c) of [Code Section 48-5-7.3](#);

(ii) For the ninth year in which the property is classified as "landmark historic property," the value of the property as determined by division (i) of this subparagraph plus one-half of the difference between such value and the current fair market value exclusive of the provisions of this subparagraph; and

(iii) For the tenth and following years, the fair market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(E) Timber shall be valued at its fair market value at the time of its harvest or sale in the manner specified in [Code Section 48-5-7.5](#).

(F) Fair market value of "brownfield property" as such term is defined in subsection (a) of [Code Section 48-5-7.6](#) means:

(i) Unless sooner disqualified pursuant to subsection (e) of [Code Section 48-5-7.6](#), for the first ten years in which the property is classified as "brownfield property," or as this period of preferential assessment may be extended pursuant to subsection (o) of [Code Section 48-5-7.6](#), the value equal to the lesser of the acquisition cost of the property or the appraised fair market value of the property as recorded in the county tax digest at the time application was made to the Environmental Protection Division of the Department of Natural Resources for participation under Article 9 of Chapter 8 of Title 12, the "Georgia Hazardous Site Reuse and Redevelopment Act," as amended; and

(ii) Unless sooner disqualified pursuant to subsection (e) of [Code Section 48-5-7.6](#), for the eleventh and following years, or at the end of any extension of this period of preferential assessment pursuant to subsection (o) of [Code Section 48-5-7.6](#), the fair market value of such property as determined by the provisions of this paragraph, excluding the provisions of this subparagraph.

(4) "Foreign merchandise in transit" means personal property of any description which has been or will be moved by waterborne commerce through any port located in this state and:

(A) Which has entered the export stream, although temporarily stored or warehoused in the county where the port of export is located; or

(B) Which was shipped from a point of origin located outside the customs territory of the United States and on which United States customs duties are paid at or through any customs district or port located in this state, although stored or warehoused in the county where the port of entry is located while in transit to a final destination.

(5) "Forest land conservation value" of forest land conservation use property means the amount determined in accordance with the specifications and criteria provided for in [Code Section 48-5-271](#) and [Article VII, Section I, Paragraph III\(f\) of the Constitution](#).

(6) "Forest land fair market value" means the 2008 fair market value of the forest land; provided, however, that when the 2008 fair market value of the forest land has been appealed by a property owner and the ultimate fair market value of the forest land is changed in the appeal process by either the board of assessors, the board of equalization, a hearing officer, an arbitrator, or a superior court judge, then the final fair market value of the forest land shall replace the 2008 fair market value of the forest land. This final fair market value of the forest land shall be used in the calculation of local assistance grants. If local assistance grants have been granted to either a county, a county board of education, or a municipality based on the 2008 fair market value of forest land and subsequently the fair market value of such forest land is reduced on an appeal, then the county or the municipality shall reimburse the state, within 12 months unless otherwise agreed to by the parties, the difference between local assistance grants paid to the county or municipality and the amount which would have been due based on the final fair market value of the forest land. Such 2008 valuation may increase from one taxable year to the next by a rate equal to the percentage change in the price index for gross output of state and local government from the prior year to the current year as defined by the National Income and Product Accounts and determined by the United States Bureau of Economic Analysis and indicated by the Price Index for Government Consumption Expenditures and General Government Gross Output (Table 3.10.4).

48-5-13. Instruction for local tax officials and staff

(a) As used in this Code section, the term "local tax officials and staff" means:

(1) All county tax collectors and county tax commissioners; (2)

All county appraisers and county appraisal staff; and

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

(b) The commissioner shall prepare, instruct, operate, and administer courses of instruction deemed necessary to provide training of and continuing education to all local tax officials and staff and members of the county boards of equalization. Course materials for such training shall be reviewed not less than once every five years and updated if necessary. All such training materials shall be made available online, and the commissioner shall determine what training may be offered or available online instead of attended in person in order to reduce the cost to taxpayers to pay for such training.

(c) All such courses of instruction shall be open and made available by the commissioner to the public upon request and upon payment of such reasonable instruction fee as set by the commissioner and upon available space as determined by the commissioner.

(d) The commissioner is authorized to work with any organization or other professionals with expertise in providing instruction in property tax administration, property taxation, or related matters.

48-5-15. Returns of taxable real property

(a) All improved and unimproved real property in this state which is subject to taxation shall be returned by the person owning the real property or by his or her agent or attorney to the tax receiver or tax commissioner of the county where the real property is located.

(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 services.

48-5-18. Time for making tax returns

Each tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall close those books on April 1 of each year.

48-5-304. Approval of tax digests when assessments in arbitration or on appeal; procedure; withholding of grants by Office of the State Treasurer

(a) The commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds 5 percent of the total assessed value of the total taxable digest of the county for the same year. In any year in which a complete revaluation or reappraisal program is implemented, the commissioner shall not approve a digest of any county when 8 percent or more of the assessed value in dispute is in arbitration or on appeal and 8 percent or more of the number of properties is in arbitration or on appeal. When the assessed value in dispute on any one appeal or arbitration exceeds 1.5 percent of the total assessed value of the total taxable digest of the county for the same year, such appeal or arbitration may be excluded by the commissioner in making his or her determination of whether the digest may be approved under the limitations provided for in this Code section. Where appeals have been filed or arbitrations demanded, the assessment or assessments fixed by the board of tax assessors shall be listed together with the return value on the assessments and forwarded in a separate listing to the commissioner at the time the digest is filed for examination and approval.

(b) The commissioner shall not approve any digest or portion thereof for any class or strata of property where evidence exists that the county has substantially failed to comply with the provisions of this title or the rules and regulations of the commissioner for valuation of such class or strata of property. The commissioner shall adopt rules and regulations to give effect to this provision.

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

48-5-306. Annual notice of current assessment; contents; posting notice; new assessment description

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

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

(b) Contents of notice.

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

(A) The amount of the previous assessment;

(B) The amount of the current assessment;

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

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

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

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

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

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

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

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

- (i) *An appeal to the county board of equalization with appeal to the superior court;*
- (ii) *To arbitration without an appeal to the superior court; or*
- (iii) *For a parcel of nonhomestead property with a fair market value in excess of \$750,000.00, or for one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value in excess of \$750,000.00, to a hearing officer with appeal to the superior court.*

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

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

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

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

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

(d) Records and information availability. Notwithstanding the provisions of [Code Section 50-18-71](#), in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of real property:

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

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

(3)(A) The superior courts of this state shall have jurisdiction in law and in equity to entertain actions against the board of tax assessors to enforce compliance with the provisions of this subsection.

(B) In any action brought to enforce the provisions of this subsection in which the court determines that either party acted without substantial justification either in not complying with this subsection or in instituting the litigation, the court shall, unless it finds that special circumstances exist, assess in favor of the complaining party reasonable attorney's fees and other litigation costs reasonably incurred. Whether the position of the complaining party was substantially justified shall be determined on the basis of the record as a whole which is made in the proceeding for which fees and other expenses are sought.

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

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

48-5-311. Creation of county boards of equalization; duties; review of assessments; appeals (a)

Definition.

As used in this Code section, the term 'appeal administrator' means the clerk of the superior court.

(a.1) Appeal administrator.

(1) The appeal administrator is vested with administrative authority in all other matters governing the conduct and business of the boards of equalization so as to provide oversight and supervision of such boards.

(2) It shall be the duty of the appeal administrator to receive any complaint filed with respect to the official actions of any member of a county board of equalization regarding technical competency, compliance with state law and regulations, or rude or unprofessional conduct or behavior toward any member of the public and to forward such complaint to the grand jury for investigation. Following an investigation, the grand jury shall issue a written report of its findings,

which shall include such evaluations, judgments, and recommendations as it deems appropriate. The findings of the report may be grounds for removal of a member of the board of equalization by the grand jury for failure to perform the duties required under this Code section.

(a.2) Establishment of boards of equalization.

(1) Except as otherwise provided in this subsection, there is established in each county of this 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.

(1.1) The grand jury shall be authorized to conduct a hearing following its receipt of the report of the appeal administrator under paragraph (2) of subsection (a.1) of this Code section and to remove one or more members of the board of equalization for failure to perform the duties required under this Code section.

(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 members of each board of equalization may designate a chairperson and two vice chairpersons of each such board of equalization. The appeal administrator shall have administrative authority in all matters governing the conduct and business of the boards of equalization so as to provide oversight and supervision of such boards and scheduling of appeals. Any combination of members or alternate members of any such board of equalization of the county shall be competent to exercise the power and authority of the board. Any person designated as an alternate member of any such board of equalization of the county shall be competent to serve in such capacity as provided in this Code section upon appointment and taking of oath.

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

(4) The governing authorities of two or more counties may by intergovernmental agreement establish regional boards of equalization for such counties which shall operate in the same manner and be subject to all of the requirements of this Code section specified for county boards of equalization. The intergovernmental agreement shall specify the manner in which the members of the regional board shall be appointed by the grand jury of each of the counties, shall specify which appeal administrator shall have oversight over and supervision of such regional board, and shall provide for funding from each participating county for the operations of the appeal administrator as required by subparagraph (d)(4)(C.1) of this Code section. All hearings and appeals before a regional board shall be conducted in the county in which the property which is the subject of the hearing or appeal is located.

(b) Qualifications of board of equalization members.

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

(2)(A) Each person seeking to be appointed as a member or alternate member of a county board of equalization shall, not later than immediately prior to the time of his or her appointment under subsection (c) of this Code section, file with the clerk of the superior court a uniform application form which shall be a public record. The Council of Superior Court Clerks of Georgia created under Code Section 15-6-50.2 shall design the form which indicates the applicant's education, employment background, experience, and qualifications for such appointment.

(B)(i) Within the first year after a member's initial appointment to the board of equalization each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13.

(ii) On or after January 1, 2016, following the completion of each term of office, a member shall, within the first year of appointment to the subsequent term of office, complete satisfactorily not less than 20 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner for newly appointed members.

(iii) No person shall be eligible to hear an appeal as a member of a board of equalization unless, prior to hearing such appeal, such person shall satisfactorily complete the 20 hours of instruction

in appraisal and equalization processes and procedures required under the applicable provisions of division (i) or (ii) of this subparagraph.

(iv) The failure of any member to fulfill the requirements of the applicable provisions of division (i) or (ii) of this subparagraph shall render such member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(C)(i) Any person appointed to a board of equalization shall be required to complete annually a continuing education requirement of at least eight hours of instruction in appraisal and equalization procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13.

(ii) The failure of any member to fulfill the requirements of division (i) of this subparagraph shall render such member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

(c) Appointment of board of equalization members.

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

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

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

(4) Within five days after the names of the members and alternate members of the county board or boards of equalization have been selected, the clerk of the superior court shall cause such appointees to appear before the clerk of the superior court for the purpose of taking and executing in writing the oath of office. The clerk of the superior court may utilize any means necessary for

such purpose, including, but not limited to, telephonic or other communication, regular first-class mail, or issuance of and delivery to the sheriff or deputy sheriff a precept containing the names of the persons so selected. Within ten days of receiving the precept, the sheriff or deputy sheriff shall cause the persons whose names are written on the precept to be served personally or by leaving the summons at their place of residence. The summons shall direct the persons named on the summons to appear before the clerk of the superior court on a date specified in the summons, which date shall not be later than December 15.

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

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

Signature of member or alternate member

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

(d) Duties and powers of board of equalization members.

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

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

(3) The board shall establish procedures which comply strictly with the regulations promulgated by the commissioner pursuant to subparagraph (e)(1)(D) of this Code section for the conducting of appeals before the board. The procedures shall be entered into the minutes of the board, and a copy of the procedures shall be made available to any individual upon request.

(4)(A) The appeal administrator shall have oversight over and supervision of all boards of equalization of the county and hearing officers. This oversight and supervision shall include, but not be limited to, requiring appointment of members of county boards of equalization by the grand jury; giving the notice of the appointment of members and alternates of the county board of equalization by the county grand jury as required by Code Section 15-12-81; collecting the names of possible appointees; collecting information from possible appointees as to their qualifications; presenting the names of the possible appointees to the county grand jury; processing the appointments as required by paragraph (4) of subsection (c) of this Code section, including administering the oath of office to the newly appointed members and alternates of the county board of equalization as required by paragraph (5) of such subsection; instructing the newly appointed members and alternates as to the training they must receive and the operations of the county board of equalization; presenting to the grand jury of the county the names of possible appointees to fill vacancies as provided in paragraph (3) of such subsection; maintaining a roster of board members and alternates, maintaining a record showing that the board members and alternates completed training, keeping attendance records of board members and alternates for the purpose of payment for service, and maintaining the uniform application forms and keeping a record of the appointment dates of board members and alternates and their terms in office; and informing the county board of equalization that it must establish by regulation procedures for conducting appeals before the board as required by paragraph (3) of this subsection. Oversight and supervision shall also include the scheduling of board hearings, assistance in scheduling hearings before hearing officers, and giving notice of the date, time, and place of hearings to the taxpayers and the county board of tax assessors and giving notice of the decisions of the county board of equalization or hearing officer to the taxpayer and county board of tax assessors as required by division (e)(6)(D)(i) of this Code section.

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

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

(C.1) The operations of the appeal administrator under this Code section shall, for budgeting purposes, constitute a distinct budget unit within the county budget that is separate from the operations of the clerk of the superior court. The appeal administrator budget unit shall contain a separate line item for the compensation of the appeal administrator for the performance of duties required under this Code section as well as separate lines items for resources, facilities, and personnel as specified under subparagraphs (B) and (C) of this paragraph.

(D) The appeal administrator shall maintain any county records of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail, and from the hearings before the board of equalization and before hearing officers for 12 months after the deadline to file any appeal to the superior court expires. If an appeal is not filed to the superior court, the appeal administrator is authorized to properly destroy any records from the hearings before the county board of equalization or hearing officers but shall maintain records of all notices to the taxpayer and the taxpayer's attorney and certified receipts of returned or unclaimed mail for 12 months. If an appeal to the superior court is filed, the appeal administrator shall file such appeal and records in the civil action that is considered open by the clerk of superior court for such appeal, and such records shall become part of the record on appeal in accordance with paragraph (2) of subsection (g) of this Code section.

(e) Appeal

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

- (i) The county board of equalization as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;
- (ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code section;
- (iii) A hearing officer as to matters of value and uniformity of assessment for a parcel of nonhomestead real property with a fair market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, and any contiguous nonhomestead real property owned by the same taxpayer, pursuant to subsection (e.1) of this Code section; or (iv) A hearing officer as to matters of values or uniformity of assessment of one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate fair market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.

(A.1) The commissioner shall establish by rule and regulation a uniform appeal form that the taxpayer may use. Such uniform appeal form shall require the initial assertion of a valuation of the property by the taxpayer.

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

(B.1) The taxpayer or his or her agent or representative may submit in support of his or her appeal an appraisal given, signed, and certified as such by a real property appraiser as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board which was performed not later than nine months prior to the date of assessment. The board of tax assessors shall consider the appraisal upon request. Within 45 days of the receipt of the taxpayer's appraisal, the board of tax assessors shall notify the taxpayer or his or her agent or representative of acceptance of the appraisal or shall notify the taxpayer or his or her agent or representative of the reasons for rejection.

(B.2) The taxpayer or his or her agent or representative may submit in support of his or her appeal the most current report of the sales ratio study for the county conducted pursuant to Code Section 48-5-274. The board of tax assessors shall consider such sales ratio study upon request of the taxpayer or his or her agent or representative.

(B.3) Any assertion of value by the taxpayer on the uniform appeal form made to the board of tax assessors shall be subject to later amendment or revision by the taxpayer by submission of written evidence to the board of tax assessors.

(B.4) If more than one property of a taxpayer is under appeal, the board of equalization, arbitrator, or hearing officer, as the case may be, shall, upon request of the taxpayer, consolidate all such appeals in one hearing and shall announce separate decisions as to each parcel or item of property. Any appeal from such a consolidated hearing to the superior court as provided in subsection (g) of this Code section shall constitute a single civil action and, unless the taxpayer specifically so indicates in the taxpayer's notice of appeal, shall apply to all such parcels or items of property.

(B.5) Within ten days of a final determination of value under this Code section and the expiration of the 30 day appeal period provided by subsection (g) of this Code section, or, as otherwise provided by law, with no further option to appeal, the county board of tax assessors shall forward such final determination of value to the tax commissioner.

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

(D) The commissioner, by regulation, shall adopt uniform procedures and standards which shall be followed by county boards of equalization, hearing officers, and arbitrators in determining

appeals. Such rules shall be updated and revised periodically and reviewed no less frequently than every five years. The commissioner shall publish and update annually a manual for use by county boards of equalization, arbitrators, and hearing officers.

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

(B) If no changes or corrections are made in the valuation or decision, the county board of tax assessors shall send written notice thereof to the taxpayer, to any authorized agent or representative of the taxpayer who the taxpayer has requested that such notice be sent, and to the county board of equalization which notice shall also constitute the taxpayer's appeal to the county board of equalization without the necessity of the taxpayer's filing any additional notice of appeal to the county board of tax assessors or to the county board of equalization. The county board of tax assessors shall also send or deliver all necessary papers to the county board of equalization. If, however, the taxpayer and the county board of tax assessors execute a signed agreement as to valuation, the appeal shall terminate as of the date of such signed agreement.

(C) If changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. The commissioner shall develop and make available to county boards of tax assessors a suitable form which shall be used in such notification to the taxpayer. The notice shall be sent by regular mail properly addressed to the address or addresses the taxpayer provided to the county board of tax assessors and to any authorized agent or representative of the taxpayer who the taxpayer has requested that such notice be sent. If the taxpayer is dissatisfied with such changes or corrections, the taxpayer shall, within 30 days of the date of mailing of the change notice, notify the county board of tax assessors to continue the taxpayer's appeal to the county board of equalization by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of continuance. The county board of tax assessors shall send or deliver the notice of appeal and all necessary papers to the county board of equalization.

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

(3)(A) In each year, the county board of tax assessors shall review the appeal and notify the taxpayer of any corrections or changes within 180 days after receipt of the taxpayer's notice of appeal. If the county board of tax assessors fails to respond to the taxpayer within such 180 day period, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(B) In any county in which the number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county, the county board of tax assessors shall be granted an additional 180 day period to make its determination and notify the taxpayer. The county board of tax assessors shall notify each affected taxpayer of the additional 180 day review period provided in this subparagraph by mail or electronic communication, including posting notice on the website of the county board of tax assessors if such a website is available. Such additional period shall commence immediately following the last day of the 180 days provided for under subparagraph (A) of this paragraph. If the county board of tax assessors fails to review the appeal and notify the taxpayer of any corrections or changes not later than the last day of such additional 180 day period, the most recent property tax valuation asserted by the taxpayer on the property tax return or on appeal shall prevail and shall be deemed the value established on such appeal unless a time extension is granted under subparagraph (C) of this paragraph. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

(C) Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner prior to the expiration of the additional 180 day period provided for under subparagraph (B) of this paragraph, the commissioner shall be authorized to provide for a time extension beyond the end of such additional 180 day period. The duration of any such time extension shall be specified in writing by the commissioner and shall also be posted on the website of the county board of tax assessors if such a website is available. If the county board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's attorney not later than the last day of such time extension, the most recent property tax valuation asserted by the taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail and shall be deemed the value established on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization. In addition, the commissioner shall be authorized to require additional training or require such other remediation as the commissioner may deem appropriate for failure to meet the deadline imposed by the commissioner under this subparagraph.

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

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

(6)(A) Within 15 days of the receipt of the notice of appeal, the county board of equalization shall set a date for a hearing on the questions presented and shall so notify the taxpayer and the county board of tax assessors in writing. Such notice shall be sent by first-class mail to the taxpayer and to any authorized agent or representative of the taxpayer who the taxpayer has requested that such notice be sent. Such notice shall be transmitted by e-mail to the county board of tax assessors if such board has adopted a written policy consenting to electronic service, and, if it has not, then such notice shall be sent to such board by first-class mail or intergovernmental mail. Such written notice shall advise each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party, which shall be provided to the requesting party not less than seven days prior to the time of the hearing. Any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such witness, documents, or other written evidence. A taxpayer may appear before the board of equalization concerning any appeal in person, by his or her authorized agent or representative, or both. The taxpayer shall specify in writing to the board of equalization the name of any such agent or representative prior to any appearance by the agent or representative before the board.

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

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

(D)(i) The board of equalization shall announce its decision on each appeal at the conclusion of the hearing held in accordance with subparagraph (B) of this paragraph before proceeding with another hearing. The decision of the county board of equalization shall be in writing, shall be signed by each member of the board, shall specifically decide each question presented by the appeal, shall specify the reason or reasons for each such decision as to the specific issues of taxability, uniformity of assessment, value, or denial of homestead exemptions depending upon the specific issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall state that with respect

to the appeal no member of the board is disqualified from acting by virtue of subsection (j) of this Code section, and shall certify the date on which notice of the decision is given to the parties. Notice of the decision shall be delivered by hand to each party, with written receipt, or given to each party by sending a copy of the decision by registered or certified mail or statutory overnight delivery to the appellant and by filing the original copy of the decision with the county board of tax assessors. Each of the three members of the county board of equalization must be present and must participate in the deliberations on any appeal. A majority vote shall be required in any matter. All three members of the board shall sign the decision indicating their vote.

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

(iii)(I) If the county's tax bills are issued before an appeal has been finally determined, the county board of tax assessors shall specify to the county tax commissioner the lesser of the valuation in the last year for which taxes were finally determined to be due on the property or 85 percent of the current year's value, unless the property in issue is homestead property and has been issued a building permit and structural improvements have occurred, or structural improvements have been made without a building permit, in which case, it shall specify 85 percent of the current year's valuation as set by the county board of tax assessors. Depending on the circumstances of the property, this amount shall be the basis for a temporary tax bill to be issued; provided, however, that a nonhomestead owner of a single property valued at \$2 million or more may elect to pay the temporary tax bill which specifies 85 percent of the current year's valuation; or, such owner may elect to pay the amount of the difference between the 85 percent tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due on the property in conjunction with the amount of the tax bill based on valuation from the last year for which taxes were finally determined to be due on the property, to the tax commissioner's office. Only the amount which represents the difference between the tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due will be held in an escrow account by the tax commissioner's office. Once the appeal is concluded, the escrowed funds shall be released by the tax commissioner's office to the prevailing party. The taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the current year's valuation if no substantial property improvement has occurred. The county tax commissioner shall have the authority to adjust such tax bill to reflect the 100 percent value as requested by the taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that upon resolution of the appeal, there may be additional taxes due or a refund issued.

(II) For the purposes of this Code section, any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer,

entity, or transferee who paid the taxes with interest, as provided in subsection (m) of this Code section.

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

(7) The appeal administrator shall furnish the county board of equalization necessary facilities and administrative help. The appeal administrator shall see that the records and information of the county board of tax assessors are transmitted to the county board of equalization. The county board of equalization shall consider in the performance of its duties the information furnished by the county board of tax assessors and the taxpayer.

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

(e.1) Appeals to hearing officer.

(1)(A) For any dispute involving the value or uniformity of a parcel of nonhomestead real property with a fair market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing officer in accordance with this subsection. If such taxpayer owns nonhomestead real property contiguous to such qualified nonhomestead real property, at the option of the taxpayer, such contiguous property may be consolidated with the qualified property for purposes of the hearing under this subsection.

(B)(i) As used in this subparagraph, the term 'wireless property' means tangible personal property or equipment used directly for the provision of wireless services by a provider of wireless services which is attached to or is located underneath a wireless cell tower or at a network data center location but which is not permanently affixed to such tower or data center so as to constitute a fixture.

(ii) For any dispute involving the values or uniformity of one or more account numbers of wireless property as defined in this subparagraph with an aggregate fair market value in excess of \$750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, at the option of the taxpayer, an appeal may be submitted to a hearing officer in accordance with this subsection.

(2) Individuals desiring to serve as hearing officers and who are either state certified general real property appraisers or state certified residential real property appraisers as classified by the

Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board for real property appeals or are designated appraisers by a nationally recognized appraiser's organization for wireless property appeals shall complete and submit an application, a list of counties the hearing officer is willing to serve, disqualification questionnaire, and resume and be approved by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board to serve as a hearing officer. Such board shall annually publish a list of qualified and approved hearing officers for Georgia.

- (3) The appeal administrator shall furnish any hearing officer so selected the necessary facilities.
- (4) An appeal shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing with the county board of tax assessors a notice of appeal to a hearing officer within 45 days from the date of mailing the notice of assessment pursuant to Code Section 48-5-306. A written objection to an assessment of real property or wireless property received by a county board of tax assessors stating the taxpayer's election to appeal to a hearing officer and showing the location of the real property or wireless property contained in the assessment notice shall be deemed a notice of appeal by the taxpayer.
- (5) The county board of tax assessors may for no more than 90 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30 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 days of the date of mailing of such taxpayer's notification, send or deliver all necessary papers to the 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 days of the mailing of the county board of tax assessor's notice of no changes or corrections. Upon the expiration of 30 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 papers to the 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.
- (6)(A) The appeal administrator shall randomly select from such list a hearing officer who shall have experience or expertise in hearing or appraising the type of property that is the subject of appeal to hear the appeal, unless the taxpayer and the county board of tax assessors mutually agree upon a hearing officer from such list. The appeal administrator shall notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section of the name of the

hearing officer and transmit a copy of the hearing officer's disqualification questionnaire and resume provided for under paragraph (2) of this subsection. The hearing officer, in conjunction with all parties to the appeal, shall set a time and place to hear evidence and testimony from both parties. The hearing shall take place in the county where the property is located, or such other place as mutually agreed to by the parties and the hearing officer.

The hearing officer shall provide electronic or written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. Such written notice shall advise each party that documents or other written evidence to be presented at the hearing by a party must be provided to the other party not less than seven days prior to the time of the hearing and that any failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such documents or other written evidence.

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

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

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

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

(9.1) The provisions contained in this subsection may be waived at any time by written consent of the taxpayer and the county board of tax assessors.

(10) Each hearing officer shall be compensated by the county for time expended in considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per hour for the first hour and not less than \$25.00 per hour for each hour thereafter as determined by the county governing

authority or as may be agreed upon by the parties with the consent of the county governing authority. Compensation pursuant to this paragraph shall be paid from the county treasury upon certification by the hearing officer of the hours expended in hearing of appeals. The attendance at any training required by the commissioner shall be part of the qualifications of the hearing officer, and any nominal cost of such training shall be paid by the hearing officer.

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including, but not limited to, qualifications; training, including an eight-hour course on Georgia property law, Georgia evidence law, preponderance of evidence, burden of proof, credibility of the witnesses, and weight of evidence; disqualification questionnaire; selection; removal; an annual continuing education requirement of at least four hours of instruction in recent legislation, current case law, and updates on appraisal and equalization procedures, as prepared and required by the commissioner; and any other matters necessary to the proper administration of this subsection. The failure of any hearing officer to fulfill the requirements of this paragraph shall render such officer ineligible to serve. Such rules and regulations shall also include a uniform appeal form which shall require the initial assertion of a valuation of the property by the taxpayer. Any such assertion of value shall be subject to later revision by the taxpayer based upon written evidence. The commissioner shall seek input from all interested parties prior to such promulgation.

(12) If the county's tax bills are issued before the hearing officer has rendered his or her decision on property which is on appeal, a temporary tax bill shall be issued in the same manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

(13) Upon determination of the final value, the temporary tax bill shall be adjusted as required under division (e)(6)(D)(iii) of this Code section.

(f) Nonbinding arbitration.

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

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

(3)(A) Following an election by the taxpayer to use the arbitration provisions of this subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide to the county board of

tax assessors for consideration a copy of a certified appraisal. Failure of the taxpayer to provide such certified appraisal within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal immediately forwarded to the board of equalization. Prior to appointment of the arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the county board of tax assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the county board of tax assessors shall either accept the taxpayer's appraisal, in which case that value shall become final, or the county board of tax assessors shall reject the taxpayer's appraisal by sending within ten days of the date of such rejection a written notification by certified mail of such rejection to the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, in which case the county board of tax assessors shall certify within 45 days the appeal to the appeal administrator of the county in which the property is located along with any other papers specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by the county board of tax assessors. In the event the taxpayer is not notified of a rejection of the taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall become final. In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified appraisal within 45 days after the receipt of the certified appraisal, then the certified appraisal shall become the final value. All papers and information certified to the appeal administrator shall become a part of the record on arbitration. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, if any, or employee with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal, if any. Within 15 days of filing the certification to the appeal administrator, the presiding or chief judge of the superior court of the circuit in which the property is located shall issue an order authorizing the arbitration.

(B) At any point, the county board of tax assessors and the taxpayer may execute a signed, written agreement establishing the fair market value without entering into or completing the arbitration process. The fair market value as set forth in such agreement shall become the final value.

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

(i) The county board of tax assessors shall, at the time the appeal is certified to the appeal administrator under subparagraph (A) of this paragraph, provide to the taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur within 60 days after the date of sending the rejection of the taxpayer's certified appraisal. Following the notification of the taxpayer of the date and time of the meeting, the taxpayer shall be authorized to exercise a onetime option of changing the date and time of the meeting to a date and time acceptable to the taxpayer and the county board of tax assessors. If the parties agree, the matter shall be submitted to a single arbitrator chosen by the parties. If the parties cannot agree on the single arbitrator, the arbitrator may be chosen by the presiding or chief judge of the superior court of the circuit in which the property is located within 30 days after the filing of a petition by either party;

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

(iii) The arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. The arbitrator shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing. Such written notice shall advise each party that documents or other written evidence to be presented at the hearing by a party must be provided to the other party not less than seven days prior to the time of the hearing and that any failure to comply with this requirement, unless waived by mutual written agreement of such parties, shall be grounds for a continuance or for exclusion of such documents or other written evidence. The arbitrator, in consultation with the parties, may adjourn or postpone the hearing. Following notification of the taxpayer of the date and time of the hearing, the taxpayer shall be authorized to exercise a onetime option of changing the date and time of the hearing to a date and time acceptable to the taxpayer and the county board of tax assessors. The presiding or chief judge of the superior court of the circuit in which the property is located may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party. The hearing shall occur in the county in which the property is located or such other place as may be agreed upon in writing by the parties;

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

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

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

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

(viii) In order to determine the fair market value, the arbitrator may consider the final value for the property submitted by the county board of tax assessors at the hearing and the final value submitted by the taxpayer at the hearing. The taxpayer shall be responsible for the cost of any appraisal by the taxpayer's appraiser;

(ix) The arbitrator shall consider the final value submitted by the county board of tax assessors, the final value submitted by the taxpayer, and evidence supporting the values submitted by the county board of tax assessors and the taxpayer. The arbitrator shall determine the fair market value of the property under appeal. The arbitrator shall notify both parties of the decision verbally and shall either send both parties the decision in writing or deliver the decision by hand to each party, with written receipt;

(x) If the taxpayer's value is closest to the fair market value determined by the arbitrator, the county shall be responsible for the fees and costs of such arbitrator. If the value of the board of tax assessors is closest to the fair market value determined by the arbitrator, the taxpayer shall be responsible for the fees and costs of such arbitrator; and

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

(4) If the county's tax bills are issued before an arbitrator has rendered his or her decision on property which is on appeal, a temporary tax bill shall be issued in the same manner as otherwise required under division (e)(6)(D)(iii) of this Code section.

(5) Upon determination of the final value, the temporary tax bill shall be adjusted as required under division (e)(6)(D)(iii) of this Code section.

(g) Appeals to the superior court.

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

(2) An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal. An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The notice of appeal shall specifically state the grounds for appeal. The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization, hearing officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or division (f)(3)(C)(ix) of this Code section. Within 45 days of

receipt of a taxpayer's notice of appeal and before certification of the appeal to the superior court, the county board of tax assessors shall send to the taxpayer notice that a settlement conference, in which the county board of tax assessors and the taxpayer shall confer in good faith, will be held at a specified date and time which shall be no later than 30 days from the notice of the settlement conference, and notice of the amount of the filing fee, if any, required by the clerk of the superior court. The taxpayer may exercise a one-time option to reschedule the settlement conference to a different date and time acceptable to the taxpayer, but in no event later than 30 days from the date of the notice. If at the end of the 45 day review period the county board of tax assessors elects not to hold a settlement conference, then the appeal shall terminate and the taxpayer's stated value shall be entered in the records of the board of tax assessors as the fair market value for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the taxpayer chooses not to participate in the settlement conference, he or she may not seek and shall not be awarded fees and costs at such time when the appeal is settled in superior court. If at the conclusion of the settlement conference the parties reach an agreement, the settlement value shall be entered in the records of the county board of tax assessors as the fair market value for the tax year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement conference the parties cannot agree on a fair market value, then written notice shall be provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of the superior court within ten days of the date of the conference, with a copy of the check delivered to the county board of tax assessors. Notwithstanding any other provision of law to the contrary, the amount of the filing fee for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall not be subject to any other fees or additional costs otherwise required under any provision of Title 15 or under any other provision of law. Immediately following payment of such \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit the proceeds thereof to the governing authority of the county which shall deposit the proceeds into the general fund of the county. Within 30 days of receipt of proof of payment to the clerk of the superior court, the county board of tax assessors shall certify to the clerk of the superior court the notice of appeal and any other papers specified by the person appealing including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, the hearing officer, or the arbitrator. All papers and information certified to the clerk shall become a part of the record on appeal to the superior court. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. No discovery, motions, or other pleadings may be filed by the county board of tax assessors in the appeal until such service has been made.

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

(4)(A) The appeal shall be placed on the court's next available jury or bench trial calendar, at the taxpayer's election, following the filing of the appeal unless continued by the court. If only questions of law are presented in the appeal, the appeal shall be heard as soon as practicable before the court sitting without a jury. Each hearing before the court sitting without a jury at the taxpayer's election shall be held within 30 days following the date on which the appeal is filed with the clerk of the superior court.

(B)(i) The county board of tax assessors shall use the valuation of the county board of equalization, the hearing officer, or the arbitrator, as applicable, in compiling the tax digest for the county.

(ii)(I) If the final determination of value on appeal is less than the valuation thus used, the tax commissioner shall be authorized to adjust the taxpayer's tax bill to reflect the final value for the year in question.

(II) If the final determination of value on appeal causes a reduction in taxes and creates a refund that is owed to the taxpayer, it shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as provided in subsection (m) of this Code section.

(III) If the final determination of value on appeal is 85 percent or less of the valuation set by the county board of equalization, hearing officer, or arbitrator as to any real property, the taxpayer, in addition to the interest provided for in subsection (m) of this Code section, shall recover costs of litigation and reasonable attorney's fees incurred in the action. Any appeal of an award of attorney's fees by the county shall be specifically approved by the governing authority of the county.

(iii) If the final determination of value on appeal is greater than the valuation set by the county board of equalization, hearing officer, or arbitrator, as applicable, causes an increase in taxes, and creates an additional billing, it shall be paid to the tax commissioner as any other tax due along with interest, as provided in subsection (m) of this Code section.

(g.1) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation, unless otherwise waived in writing by both parties, as to:

(1) The valuation established or announced by any county board of equalization, arbitrator, hearing officer, or superior court; and

(2) Any written agreement or settlement of valuation reached by the county board of tax assessors and the taxpayer as permitted by this Code section.

(h) Recording of interviews or hearings.

(1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to:

(A) Have an interview with an officer or employee, that is authorized to discuss tax assessments of the board of tax assessors relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, and the taxpayer may record the interview at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer or employee of the board of tax assessors may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview; and

(B) Record, at the taxpayer's expense and with equipment provided by the taxpayer, all proceedings before the board of equalization or any hearing officer.

(2) The interview referenced in subparagraph (A) of paragraph (1) of this subsection shall be granted to the taxpayer within 30 calendar days from the postmark date of the taxpayer's written request for the interview, and the interview shall be conducted in the office of the board of assessors. The time and date for the interview, within such 30 calendar day period, shall be mutually agreed upon between the taxpayer and the taxing authority. The taxing authority may extend the time period for the interview an additional 30 days upon written notification to the taxpayer.

(3) The superior courts of this state shall have jurisdiction to enforce the provisions of this subsection directly and without the issue being first brought to any administrative procedure or hearing. The taxpayer shall be awarded damages in the amount of \$100.00 per occurrence where the taxpayer requested the interview, in compliance with this subsection, and the board of assessors failed to timely comply; and, the taxpayer shall be entitled to recover reasonable attorney's fees and expenses of litigation incurred in any action brought to compel such interview.

(i) Alternate members of boards of equalization.

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

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

(B) In any appeal for which an alternate member is selected for service by the appeal administrator.

(2) A hearing panel shall consist of no more than three members at any time, one of whom shall serve as the presiding member for the purpose of the hearing.

(j) Disqualification.

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

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

(k) Compensation of board of equalization members.

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

(2) Each member of the county board of equalization who participates in online training provided by the department shall be compensated by the county at the rate of \$25.00 per day for each eight hours of completed training. A member shall certify under oath and file an affidavit with the appeal administrator stating the number of hours required to complete such training and the number of hours which were actually completed. The appeal administrator shall review the affidavit and, following approval thereof, shall notify the county governing authority. The Council of Superior Court Clerks of Georgia shall develop and make available an appropriate form for such purpose. Compensation pursuant to this paragraph shall be paid from the county treasury following approval of the appeal administrator of the affidavit filed under this paragraph.

(l) Military service. In the event of the absence of an individual from such individual's residence because of duty in the armed forces, the filing requirements set forth in paragraph (3) of subsection (f) of this Code section shall be tolled for a period of 90 days. During this period any member of the immediate family of the individual, or a friend of the individual, may notify the tax receiver or the tax commissioner of the individual's absence due to military

service and submit written notice of representation for the limited purpose of the appeal. Upon receipt of this notice, the tax receiver or the tax commissioner shall initiate the appeal.

(m) Interest.

(1) For the purposes of this Code section, any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes within 60 days from the date of the final determination of value. Such refund shall include interest at the same rate specified in Code Section 48-2-35 which shall accrue from the due date of the taxable year in question or the date paid, whichever is later, through the date on which the final determination of value was made. In no event shall the amount of such interest exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead property. Any refund paid after the sixtieth day shall accrue interest from the sixty-first day until paid with interest at the same rate specified in Code Section 48-2-35. The interest accrued after the sixtieth day and forward shall not be subject to the limits imposed by this subsection. The tax commissioner shall pay the tax refund and any interest for the refund from current collections in the same proportion for each of the levying authorities for whom the taxes were collected.

(2) For the purposes of this Code section, any final value that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due. After the tax bill notice has been mailed out, the taxpayer shall be afforded 60 days from the date of the postmark to make full payment of the adjusted bill. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue from the original billing due date as specified in Code Section 48-2-40 without limit until the bill is paid in full. Once past due, all other fees, penalties, and late and collection notices shall apply as prescribed in this chapter for the collection of delinquent taxes.

(n) Service of notice.

A notice of appeal to a board of tax assessors under subsection (e), (e.1), (f), or (g) of this Code section shall be deemed filed as of the date of the United States Postal Service postmark, receipt of delivery by statutory overnight delivery, or, if the board of tax assessors has adopted a written policy consenting to electronic service, by transmitting a copy to the board of tax assessors via email in portable document format using all e-mail addresses provided by the board of tax assessors. Service by mail, statutory overnight delivery, or electronic transmittal is complete upon such service. Proof of service may be made within 45 days of receipt of the annual notice of current assessment under Code Section 48-5-306 to the taxpayer by certificate of the taxpayer, the taxpayer's attorney, or the taxpayer's employee by written admission or by affidavit. Failure to make proof of service shall not affect the validity of service.

(o) When a taxpayer authorizes an agent, representative, or attorney in writing to act on the taxpayer's behalf, and a copy of such written authorization is provided to the county board of tax assessors, all notices required to be provided to the taxpayer under this Code section, including those regarding hearing times, dates, certifications, notice of changes or corrections, or other official actions, shall be provided to the taxpayer and the authorized agent, representative, or

attorney. Upon agreement by the county board of tax assessors and the taxpayer's agent, representative, or attorney, notices required by this Code section to be sent to the taxpayer or the taxpayer's agent, representative, or attorney may be sent by e-mail. The failure to comply with this subsection with respect to a notice required under this Code section shall result in the tolling of any deadline imposed on the taxpayer under this Code section with respect to that notice."

48-5-380. Refunds of taxes and license fees by counties and municipalities; time and manner of filing claims and actions for refund; authority to approve or disapprove claims

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

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

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

(a.1) If property owners have been billed and have remitted property tax payments to either a county or a municipality based on the fair market value of the land and subsequently the fair market value of such land is reduced on an appeal, then the county or the municipality shall reimburse the property owner the difference between tax remitted and the final tax owed for each year in which the incorrect fair market value of the land was used in the calculations.

(b) Any taxpayer from whom a tax or license fee was collected who alleges that such tax or license fee was collected illegally or erroneously may file a claim for a refund with the governing authority of the county or municipality at any time within one year or, in the case of taxes, three years after the date of the payment of the tax or license fee to the county or municipality. The claim for refund shall be in writing and shall be in the form and shall contain the information required by the appropriate governing authority. The claim shall include a summary statement of the grounds upon which the taxpayer relies. In the event the taxpayer desires a conference or hearing before the governing authority in connection with any claim for a refund, the taxpayer shall so specify in writing in the claim. If the claim conforms to the requirements of this Code section, the governing authority shall grant a conference at a time specified by the governing authority. The governing authority shall consider information contained in the taxpayer's claim for a refund and such other information as is available. The governing authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of its action. In the event any claim for refund is approved, the governing authority shall proceed under subsection (a) of this Code section to give effect to the terms of that subsection. No refund provided for in this Code section shall be assignable. Submitting a request for refund to the governing authority is not a prerequisite to bringing suit.

(c) The filing of a request for a refund with the governing authority under subsection (b) of this Code section shall act to stay the time period for initiating suit for a refund. Following the filing of a request for refund with the governing authority, no suit may be commenced until the earlier of the governing authority's denial of the request for refund or the expiration of 90 days from the date of filing the claim. Alternatively, any taxpayer may forgo requesting a refund from the governing authority under subsection (b) of this Code section and elect to proceed directly to filing suit.

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

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

(f) Nothing contained in subsections (b) or (c) of this Code section shall be deemed the exclusive remedy to seek a refund nor deprive taxpayers of the right to seek a refund mandated by subsection (a) by any other cause of action available at law or equity.

(g) Under no circumstances may a suit for refund be commenced more than five years from the date of the payment of taxes or fees at issue.

DEPARTMENT OF REVENUE

RULES AND REGULATIONS FOR COUNTY BOARDS OF EQUALIZATION

560-11-2-.34 County Boards of Equalization--Definitions.

- (1) Uniform Appeal Form' referred to [O.C.G.A. § 48-5-311](#) shall be known as form PT-311.
- (2) Taxability' under [O.C.G.A. § 48-5-311](#) shall mean whether property is exempt from ad valorem taxation as provided under law.
- (3) Uniformity of Assessment' under [O.C.G.A. § 48-5-311](#) shall have the meaning as provided for in the [Georgia Constitution, Article VII, Section I, Paragraph III](#).
- (4) Value' under [O.C.G.A. § 48-5-311](#) shall mean the fair market value as defined in [O.C.G.A. § 48-5-2\(3\)](#).

560-11-2-.35 County Boards of Equalization--Disqualification.

- (1) Before any appeal is heard by the members of a County Board of Equalization, each member of the Board shall certify, either verbally or in writing to all other members of the Board hearing the appeal, that he or she is not disqualified from hearing the appeal by virtue of the requirements as provided in [O.C.G.A. § 48-5-311\(j\)](#).
- (2) Pursuant to [O.C.G.A. § 48-5-311\(j\)](#), either party to the appeal may ask that those members of the Board hearing the appeal, to answer questions relating to his or her ability to serve as a member of the Board for that particular appeal, such as:
 - (a) Are you related by blood or marriage to the appellant in this case, or to any member of the Board of Tax Assessors or its staff?
 - (b) Are you related by blood or marriage to any person duly appointed to represent the appellant or the county's board of tax assessors in this case?
 - (c) Are you employed, or is any member of your immediate family employed, by the parties in this case?
 - (d) Do you have any financial or legal interest in the property subject to appeal in this case?

- (e) Have you formed any opinion that precludes you from setting a valuation on the property in question in accordance with Georgia law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?
 - (f) Have you discussed the facts of this appeal with anyone other than a fellow Board of Equalization member?
 - (g) Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?
- (3) The members of a Board of Equalization shall answer all such questions under the previously taken oath pursuant to [O.C.G.A. § 48-5-311\(c\)\(5\)](#).
- (4) The Judge of Superior Court shall make necessary determinations of disqualification on the request of either party made as required by law

560-11-2-.36 County Boards of Equalization--Chairman.

- (1) Prior to ~~the first a~~ hearing of the Board of Equalization, the members of each Board of Equalization ~~shall select~~ may designate one of its members to serve as Chairman ~~for the rest of that calendar year~~. The ~~Chairman~~ Appeal Administrator shall decide which hearings each regular and alternate member of the Board of Equalization shall preside over.
- (2) The Chairman shall be responsible for certifying all documents with respect to any matter heard by the Board. The Chairman shall have the authority to sign on behalf of the Board any notifications setting the location of a hearing and the hearing's date(s).
- (3) The Chairman shall have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any improper conduct.

560-11-12-.01 Applicability of Rules.

- (1) The rules in this Chapter shall apply to and govern ad valorem tax assessment appeal hearings held by the county boards of equalization including those formed by intergovernmental agreement.
- (2) The actions, decisions and orders of a county's board of equalization are:
- (a) Subject to the appeals procedures as provided in this section.
 - (b) Empowered to exercise the same degree of authority and perform the same actions as hearing officers under [O.C.G.A. § 50-13-13](#).

560-11-12-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

The hearings held under these Regulations shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

- (1) Parties shall have the right to be represented by legal counsel.
- (2) The parties have a right to obtain, not less than ~~5~~ 7 days prior to the date of the hearing, the documentary evidence and the names and addresses of the witnesses to be used at the hearing by making a written request to the Board of Equalization and to the other party not less than 10 days prior to the date of the hearing. Any such documentary evidence or witnesses not provided upon a timely written request may be excluded from the hearing at the discretion of the Board of Equalization.
- (3) The parties shall also have the right to respond and present evidence on all issues involved and to cross examine all witnesses.
- (4) The standard of proof on all issues in the hearing shall be a preponderance of the evidence. A preponderance of the evidence is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact in dispute has been proven by one party to be more probable than not.
- (5) When a hearing is being held regarding a county's board of tax assessors' tax assessment, the county board of tax assessors shall have the burden of proof in regards to value, not taxability.
 - (a) If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.
- (6) The county board of tax assessors shall present its case first, unless a taxpayer elects to present first.

560-11-12-.03 Evidence; Official Notice.

- (1) The rules of evidence in hearings covered by this Chapter shall be substantially as follows:
 - (a) Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;
 1. The rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable.
 2. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.

3. Except where precluded by statute, if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, the county board of equalization has discretion as to whether to admit the evidence or not.

(b) Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;

1. Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

(c) A party may conduct such cross-examination as required for a full and true disclosure of the facts;

(d) Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing. **560-11-12-.04 Continuances and Postponements.**

(1) Matters set for hearing may be continued or postponed within the sound discretion of the Board of Equalization upon timely motion by either party.

(2) The Board of Equalization may on ~~his~~ its own motion continue or postpone the hearing.

560-11-12-.05 Subpoena Forms; Service.

(1) Either party may obtain subpoena forms from the ~~Board of Equalization~~ Clerk of Superior Court by making a timely request.

(2) Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.

560-11-12-.06 Transcripts of Hearing.

(1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.

(2) The request shall be in writing and include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, the court reporting or recording services for the hearing.

(3) Regardless of who makes the arrangements or requests the transcript, or tape or video record be made, the original transcript, or tape or video record of the proceedings shall be submitted to the board of equalization chairman prior to the close of the hearing record if the transcript, or tape or video is to be made part of the record.

560-11-12-.07 Case Presentation.

In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.

560-11-12-.08 Ruling; Decision.

(1) The decision of the County Board of Equalization shall clearly state the Board of Equalization's ruling regarding the property's value, uniformity, or taxability, where applicable.

(2) The decision of the County Board of Equalization shall be rendered pursuant to O.C.G.A. § 485-311 (e)(6)(D)(i).

(3) When a taxpayer authorizes an agent, representative, or attorney in writing to act on the taxpayer's behalf, the decision of the County Board of Equalization shall be provided to such agent, representative, or attorney pursuant to O.C.G.A. § 48-5-311(o).

560-11-12-.09 Hearing Location.

A hearing conducted by a county's board of equalization under this Chapter, shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.

 Georgia Department of Revenue

BOARD OF EQUALIZATION

8-Hr Update Workshop

1

 Georgia Department of Revenue

Georgia History
Key Players
Basic Rules of Taxation
Uniformity
Value
Taxability
Homestead Exemption
Boards of Equalization
Appeal Hearing
Motor Vehicle Appeals

2





Georgia Department of Revenue

Taxpayers could appeal to a three-person arbitration panel...The taxpayer selected one person; the tax receiver selected one person; and the two chosen arbitrators selected the third.



There were no provisions for superior court appeals until around 1937.

5



Georgia Department of Revenue

In the 1960s, the poor quality of assessments affected change...

Counties and school systems found themselves having to levy tax rates between 60 and 70 mills.

The state created a revaluation loan program to assist counties in correcting the assessment deficiencies



6





Georgia Department of Revenue

In 1965 the state auditor performed the first statewide sales ratio study.

Based on evidence from the revaluation loan program and the state auditors sales ratio study it was determined that levels of assessment across the state ranged from 5.02% to 42.38% (average 21.3%)

In 1966 legislation was passed requiring all counties to assess property at 40% of fair market value.

7



Georgia Department of Revenue

Substantial legislative changes in 1972

- Removed authority for municipal assessors
- Established minimum number of county appraisers
- Created the State board of equalization - public utility appeals
- Created the County boards of equalization - local tax appeals
- Implemented 'factoring' to ensure digests were assessed at 40%.



8



Georgia Department of Revenue

Summary

- Board of Assessors were created in 1913.
- In 1966 legislation was passed requiring counties to assess at 40%.
- In 1972,;
 - municipalities were prevented from making their own value assessments;
 - County boards of equalization were created in 1972 to hear local tax appeals;
 - Arbitration appeals were primarily available before boards of equalization were created in 1972; and
 - The number of appraisers employed in each county is mandated by law.

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Georgia Department of Revenue

1992 legislation

Established the a three-year digest review cycle based on 1988 legislation that had previously adopted the measurements for quality in the digest

- Level of assessment
- Uniformity of assessment
- Bias in assessments



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 Georgia Department of Revenue

KEY PLAYERS



11

 Georgia Department of Revenue

- GA Department of Revenue
- GA Department of Audits and Accounts County
- Boards of Assessors
- Chief Appraisers
- Appraisal Staff
- Appeal Administrator/Clerks of Superior Court
- Boards of Equalization
- Hearing Officers and Arbitrators
- County Tax Commissioners
- Governing Authorities/School Boards

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Georgia Department of Revenue

GA Department of Revenue

- General supervision of ad valorem administration across state including promulgating regulations
- Training Tax Officials
- Tax Digests
 - Annual approval of tax digests
 - Audits of County Boards of Assessors/County Tax Commissioners
- Centralized Assessments of Public Utilities



Georgia Department of Revenue

Appraisal Procedures Manual

RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
CHAPTER 560-11-10
APPRAISAL PROCEDURES MANUAL

560-11-10-0.2-.09 Real Property Appraisal.

(1) **Real property - Introduction.** The appraisal staff shall follow the provisions of this Rule when performing their appraisals of real property. Irrespective of the valuation approach used, the result of any appraisal of real property by the appraisal staff shall conform to the definition of fair market value.

(a) **General valuation procedures.** The appraisal staff shall consider the sales comparison, cost, and income approaches in the appraisal of real property. The degree of dependence on any one approach will change with the availability of reliable data and type of property being appraised. The appraisal staff may express the final fair market value estimate to the board of tax assessors in numbers that are rounded to the nearest hundred dollars.

- O.C.G.A. §48-5-269.1 grants authority
- Uniform procedures for appraisal
- County Board of Tax Assessors/staff must adhere to standards and procedures



County Board of Tax Assessors

- 3 to 5 members appointed by county governing authority
- Must complete specialized DOR training to maintain eligibility to serve
- Investigates property owned in county
 - To ascertain what property is subject to taxation
 - Determine property's fair value
- Employs appraisal staff
- Follows Georgia law and DOR rules and regulations for tax appraisal and assessment

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Sales Ratio Study uses:

- Department of Revenue -
 - accuracy of appraisals and levels of assessment
 - uniformity and bias in the annual county tax digests produced by the board of assessors
- To ensure public utilities and railroads are assessed at the same level of value as other property in the county
- Department of Education - to allocate state funds for public school systems

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Use of Sales Ratio Study in Appeals Process

- A taxpayer may submit in support of his or her appeal the most current sales ratio study
- The county board of assessors must consider such study

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Georgia Department of Revenue

The chief appraiser (or a delegate) must attend all appeal hearings and must provide the county board of equalization with information supporting the appraisal and assessment which has been appealed



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Georgia Department of Revenue

County Chief Appraiser

- Designated by county board of tax assessors from appraisal staff
 - Appraiser IV
 - Appraiser III if no Appraiser IV in county



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Georgia Department of Revenue

Chief Appraiser

Responsibilities

- Operation and functioning of county property appraisal staff
- Certifying and signing documents prepared by staff
- Implementing procedures for efficient operation of appraisal staff

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Georgia Department of Revenue

County Appraisal Staff

Responsibilities

- Appraise property at fair market value
- Maintain tax records and maps
- Prepare and submit annual assessments to the board of assessors for approval
- Mail notices of assessments to taxpayers
- **Attend tax appeal hearings and support the assessments**
- Attend training required by DOR
- Comply with rules and regulations established by Revenue Commissioner

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Georgia Department of Revenue

Appeal Administrator

- “Appeal Administrator” created by legislation in 2015
 - “Appeal Administrator” is currently defined as the Clerk of Superior Court
- Vested with administrative authority to govern the conduct and business of the board as to provide oversight and supervision

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Georgia Department of Revenue

- Appointed by •

Qualified list • Certified

Grand Jury • GA R/E Appraisers • GA R/E Appraisers

• 3 members/3 Board • ValueBoard Only





Georgia Department of Revenue

In the context of tax appeals, while an appeal remains unresolved, the County Tax Commissioner must issue a temporary property tax bill.

Once the appeal is settled and the final value is established the tax commissioner issues a final bill based on the final assessment.



Georgia Department of Revenue

Governing Authority and School Board

Responsible for

- Setting respective annual budgets and millage rates
- Publish 5-year history, current year's digest values and tax rate
- Advertise and hold public hearings regarding tax increases



BASIC RULES OF TAXATION





Summary

- The Georgia Department of Revenue is charged with supervision of ad valorem taxation across the state.
- The county board of tax assessors is required to investigate diligently into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to make such investigation as necessary to determine the property's fair value.
- The chief appraiser (or a delegate) must attend all hearings on appeals of assessments and must provide the county board of equalization with information supporting the appraisal and assessment.
- The county board of equalization shall hear and determine taxpayer's appeals from assessments regarding (1) value; (2) uniformity; (3) taxability; and (4) denial of exemption.



Georgia Department of Revenue

Georgia Constitution

Official Code of Georgia Annotated (O.C.G.A.)

Revenue Commissioner Rules and Regulations

Georgia Court of Appeals/Supreme Court

- Rule on ad valorem tax appeals
- Court decisions provide understanding to statutes

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Georgia Department of Revenue

Georgia Constitution

Official Code of Georgia Annotated (O.C.G.A.)

- Title 48



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Georgia Department of Revenue

Georgia Constitution

Official Code of Georgia Annotated (O.C.G.A.)

Revenue Commissioner Rules and Regulations

- Authority to oversee taxation
- Promulgate Rules and Regulations to facilitate oversight

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Georgia Department of Revenue

Real property includes the land and the buildings and improvements attached to the land

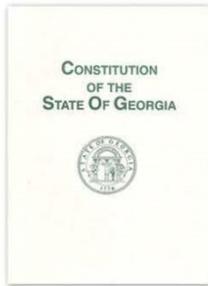


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Georgia Department of Revenue

The GA Constitution grants the state complete control over taxation and requires all taxes be levied and collected under general laws and for public purposes only



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Georgia Department of Revenue

O.C.G.A. § 48-5-3 states what property is subject to ad valorem tax

All real property and all personal property shall be liable to taxation and shall be taxed, except as otherwise provided by law

39



Georgia Department of Revenue

Personal Property includes movable items such as boats, airplanes, furniture, fixtures, equipment, machinery, and inventory



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Georgia Department of Revenue

What is Tax?

An amount of money that a government requires people to pay...and that is used to pay for the things done by the government



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What is Ad Valorem Tax?

Ad Valorem

“in proportion to the value...”

Ad Valorem Tax

The amount of money the government requires people to pay and which is levied according to the value of property



O.C.G.A. §48-5-7 tells us what value to tax

Georgia law requires that property be assessed at 40% of its fair market value (with a few exceptions)

Step 1: Appraise property at Fair Market Value = \$100,000

Step 2: Assess property at 40% of Fair Market Value = \$ 40,000



Georgia Department of Revenue

Arm's Length, Bona Fide Sale

Transaction that would occur in good faith without fraud or deceit carried out by unrelated parties, as by a willing buyer and willing seller, each acting in his or her own self interest, including but not limited to a distress sale, short sale, bank sale or at public auction

O.C.G.A. 48-5-2

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Horizontal lines for notes



Georgia Department of Revenue

O.C.G.A. §48-5-2 defines Fair Market Value

The amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an 'arm's length bona fide sale'

The transaction amount of the most recent 'arm's length, bona fide sale' in any year shall be the maximum allowable fair market value for the next taxable year.

45

Horizontal lines for notes





What is the Tax Rate

Ad Valorem Tax Rate is known as a Millage Rate

The millage rate equals \$1 of Tax for every \$1,000 of Value



Revenue Commissioner Rules for appraising property at Fair Market Value

Prescribes the form and content of state-wide, uniform appraisal and assessment forms, books, manuals



Revenue Commissioner Rules for appraising property at Fair Market Value

Georgia Appraisal Procedure Manual

- DOR Regulations
- Sets out procedures for appraising real and personal property





Georgia Department of Revenue

EXAMPLE 1: CALCULATION OF MILLAGE RATE

The county school board needs \$10,000,000 from property tax to fund their annual budget. The county assessor has established a Tax Digest of assessments totaling \$500,000,000.

What is the tax rate in mills needed to produce enough property tax revenue to fund the \$10,000,000 budget?

10,000,000 budget / 500,000,000 taxable value = .0200 mills
(\$20.0 for every \$1000 taxable value)

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Georgia Department of Revenue

How is the Tax Rate determined?

$$\text{Budget} / \text{Tax Digest Value} = \text{Millage Rate}$$

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Georgia Department of Revenue

EXAMPLE 1: CALCULATION OF MILLAGE RATE

The county school board needs \$10,000,000 from property tax to fund their annual budget. The county assessor has established a Tax Digest of assessments totaling \$500,000,000.

What is the tax rate in mills needed to produce enough property tax revenue to fund the \$10,000,000 budget?

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Georgia Department of Revenue

EXAMPLE 2: CALCULATION OF TAX DUE

The board of assessors appraised the fair market value of a small rental home at \$100,000.

What is the amount of school tax due on this property?

\$100,000 Fair Market Value * 40% Assessment Level = \$40,000 Assessed Value

\$40,000 Assessed Value * (\$20/1000 or .0200) Millage Rate = \$800 School Tax

55



Georgia Department of Revenue

How is the amount of Tax Due calculated?

Fair market value times 40% = Assessed Value

Assessed Value times Millage Rate = Tax Due

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Georgia Department of Revenue

EXAMPLE 2: CALCULATION OF TAX DUE

The board of assessors appraised the fair market value of a small rental home at \$100,000.

What is the amount of school tax due on this property?

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Priority of Tax Liens

Superior to all other liens

Paid before any other debt, lien or claim



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Tax collector or sheriff has duty and authority to sell property

Imperative that taxpayers receive proper notifications of assessments

Appeal procedures need to be followed precisely



57



 **Georgia Department of Revenue**

Appeals of Real Property

- Include location of property and
- Include identification number from tax notice

Appeals of Personal Property

- Include account number from tax notice

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 **Georgia Department of Revenue**

Taxpayer **MAY** use DOR's uniform appeal form

APPEAL OF ASSESSMENT FOR ONE YEAR

Appeal No. _____

Name _____ Date Printed _____
 Address _____ Block Printed _____
 City _____ State _____ Zip _____

Property: Real Personal Motor Vehicle Motorized Home

Property ID Number _____ Account Number _____

County _____

City _____

Assessor's Name _____

Assessor's Address _____

Assessor's Phone _____

Assessor's Email _____

Property Class: Residential Commercial Industrial Agricultural Other _____

Signature of Property Owner or Agent _____ Date _____

Agent's Address _____ Agent's Phone # _____

Agent's Email Address _____

NOTE: This appeal form is subject to an agent's review of qualifications and accuracy of the information provided.

Assessor's Use Class	Previous Year Value	Taxpayer's Reported Value	Current Year Value
1000			
2000			

Date Received: _____ Received By: _____



Georgia Department of Revenue

Tax bills issued before an appeal has been finally determined..(HB755-2014)

- Temporary tax bill based on the lesser of:
 - 100% of last year’s final valuation
 - 85% of current year’s value
- If structural improvements made on Homestead property, then temporary bill is 85% of current year’s valuation

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Georgia Department of Revenue

Taxpayer can pay temporary tax bill

- In the amount of 100% of current year’s valuation
- May result in refund or additional taxes due

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Uniformity is a Constitutional Mandate

Paragraph III. Uniformity; classification of property; assessment of agricultural land; utilities. (a) All taxes shall be levied and collected under general laws and for public purposes only. Except as otherwise provided in subparagraph (c), all taxation shall be uniform upon the same class of subjects within the territorial limits of the authority levying the tax.

Georgia Constitution
Article VII, Section 1, Paragraph III

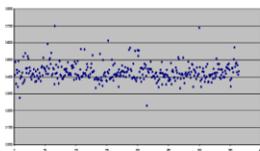


Summary

- With a few exceptions, Georgia law requires that property be assessed at 40 percent of its Fair Market Value
- For most real and personal property, Fair Market Value means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length bona fide sale.
- An 'arm's length, bona fide sale' means a transaction which has occurred in good faith without fraud or deceit carried out by unrelated or unaffiliated parties and may include distress sales, short sales, bank sales, or sales at public auction
- The Georgia Appraisal Procedure Manual is a set of four Department of Revenue regulations that set out specific appraisal procedures for county appraisers.



UNIFORMITY





What is Uniformity?

- The quality or state of being uniform
- Being uniform
 - Being of the same form with others
 - Conforming to one rule or mode





Uniformity in Taxation

- Implies equality in the burden of taxation
 - The mode of assessment
 - The rate of taxation
- Must be applied the same within the territory to which it applies
- Extended to all property subject to taxation





Georgia Department of Revenue

Statutory Requirement for Uniformity

Article 5 of Chapter 5 of Title 48

Uniform Property Tax Administration and Equalization requires each county to

- Employ competent appraisal staff
- Appoint qualified board of tax assessors/board of equalization
- Follow uniform statewide procedures established by Revenue Commissioner

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Georgia Department of Revenue

Statutory Directives

O.C.G.A. §48-5-306

The board shall see that all taxable property within the county is assessed...at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes

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Georgia Department of Revenue

Uniformity – Court Decisions

Uniformity issues arise from

1. Valuation
 - Failure to uniformly appraise property
2. Taxability
 - Failure to uniformly tax or exempt property requires corrections of assessments

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Georgia Department of Revenue

Assessment Bias

- Measured by the Price Related Differential or PRD
- Between 95% and 110%

Class	# Samp	LCI	UCI	Current Year Ratio Analysis				Analysis		
				Med	Aggr	COD	PRD			
Residential	279	29.77	32.03	29.51	29.51	22.32	106.91	MED	COD	
Agricultural	26	25.65	35.66	29.63	29.63	26.61	115.26	AGG	COD	PRD
Commercial	20	25.52	37.31	29.63	29.63	27.98	117.19		COD	PRD
Industrial	23	24.43	37.69	29.19	29.19	28.75	115.95		COD	PRD
Utility				36.50						

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Georgia Department of Revenue

Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A	Projected FMV	%
Residential	657,281,333	29.51	M	2,227,317,292	62.3
Agricultural	226,596,559	29.63	A	764,753,827	21.4
Commercial	75,143,580	29.63	A	253,606,412	7.1
Industrial	71,043,569	29.19	A	243,383,244	6.8
Utility	31,312,840	36.5	M	85,788,603	2.4
Total	1,061,377,881	29.69		3,574,849,379	100.0
Penalty					
1/4 Mill Recovery:	79,540.00	Note: .			
\$5/Parcel Penalty:	90,755.00				
Total Charges:	170,295.00				

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Standing Timber

Exempt from ad valorem taxation until

- Timber is harvested
- Sold separately from the land

Standing Timber is Exempt



Harvested Timber is Taxable.





Leverett et.al. v. Jasper County Board of Assessors

In the 90's, Jasper County appraisers made assumptions that had the effect of ignoring the value of standing timber and the existing use of the property when they analyzed and applied the sales comparables in the reassessment of the timberland.

The taxpayers, timberland owners, filed an appeal challenging the tax assessment.



Summary

- The Georgia Constitution mandates that all taxation be uniform.
- Georgia statutes require assessments to be fair and equitable.
- The Georgia Department of Revenue and Georgia Department of Audits and Accounts review county tax digests to evaluate uniformity.
- Court decisions may rule on uniformity issues.
- The three primary statistical measurements used by the Department of Revenue to measure the tax digest include:
 - Level of Assessment – Central Tendency such as Median or Weighted Mean (Aggregate)
 - Uniformity of Assessment – Coefficient of Dispersion
 - Bias in Assessment – Price Related Differential



VALUE





Georgia Department of Revenue

Mass Appraisal is the ...

- Process of estimating value for a large group of properties as of a given date, using standard methodology and allowing for statistical testing
- Computer Assisted Mass Appraisal (CAMA) mathematically model appraisal process

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Georgia Department of Revenue

Value means

- The monetary worth of something

Appraisal means

- The estimation of value

Tax appraisals are required for millions of properties each year

- Accomplished through Mass Appraisal



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Georgia Department of Revenue

January 1 is the effective date of tax appraisal

Revenue Commissioner

- Has established the standard appraisal manual
- Examines each county digest for compliance using statistical testing

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Georgia Department of Revenue



Welcome to the
Georgia Department of Revenue

*Welcome
We glad
Georgia's
in your mind*

Home
Forms
Tax Policy
Contact Us
FAQs

Local Government Services Division

[Appraisal Procedure Manual](#)

In 1997 the Georgia General Assembly passed into law (Sec. 48-6-209.1 of the Official Code of Georgia Annotated (O.C.G.A.)), which directed the Revenue Commissioner to provide local tax assessing officials with uniform procedures to be used in the appraisal of all real and personal property for property tax purposes. The official proposed rules for the Appraisal Procedure Manual were adopted on September 17, 1999. These rules became effective on October 10, 1999.

[Appraisal Procedure Manual Rules](#)

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Georgia Department of Revenue

The Appraisal Procedure Manual...

Provides specific procedures for basic fair market value under normal circumstances

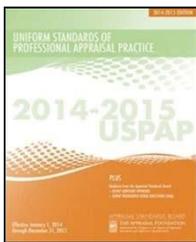
Unusual circumstances

- Apply Georgia law; and
- Generally accepted appraisal practices



Georgia Department of Revenue

Other Appraisal Guidelines...



Approaches to Value

Income Approach	Sales Comparison Approach	Cost Approach
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 **Georgia Department of Revenue**

Determining Fair Market Value..

Appraisers should use the **Approach to Value** and **Valuation Methods** that best represent the factors “most likely to influence buyers and sellers when those buyers and sellers are determining exchange prices in the market place”

Appraisal Procedures
Manual Chapter 560-11-
10-.09(4)

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Approaches to Value

<p style="text-align: center; background-color: #4a7ebb; color: white; margin: 0;">Income Approach</p> <ul style="list-style-type: none"> Estimate income Capitalize income into an estimate of value Buyers purchase property on its anticipated future revenue stream 	<p style="text-align: center; background-color: #a6a6a6; margin: 0;">Sales Comparison Approach</p> <ul style="list-style-type: none"> Uses sales prices as evidence of value of similar properties Uses systematic method to adjust prices of sold properties for differences 	<p style="text-align: center; background-color: #76b82a; color: white; margin: 0;">Cost Approach</p> <ul style="list-style-type: none"> Based on the idea that value of existing property equals value of land plus replacement cost of improvements less depreciation
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Approaches to Value

Income Approach

- Estimate income
- Capitalize income into an estimate of value
- Buyers purchase property on its anticipated future revenue stream

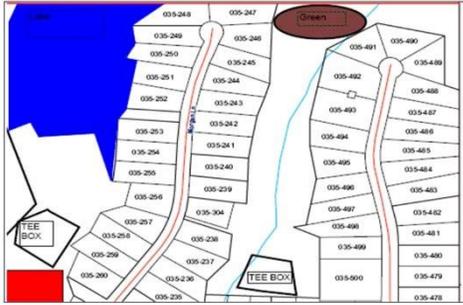
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Approaches to Value

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Valuation Methods



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Valuation Methods



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Georgia Department of Revenue

All Property shall be returned for taxation at fair market value except as otherwise provided

O.C.G.A. Sec. 48-5-6

“Returned”

- the property owner’s determination of the value of the property as reported to the local Tax Assessor/Commissioner’s office

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Georgia Department of Revenue

What is Fair Market Value?

The amount a knowledgeable buyer would pay and a willing seller would accept for property in an arm’s length bona fide sale.

The transaction amount of the most recent ‘arm’s length, bona fide sale’ in any year shall be the maximum allowable fair market value for the next taxable year.

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Rehabilitated / Landmark Historic

Property placed on Register of Historic Places & certified by DNR



Value is GREATER OF acquisition cost or assessors appraisal

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Criteria to be applied in determining fair value of real property:

- I. Existing zoning of property...
- II. Existing use of property...
- III. Existing covenants or restrictions in deed... dedicating to particular use
- IV. Bank sales, distressed sales...
- V. Decreased value due to conservation easement...
- VI. Rent limitations...in connection with state or federal subsidies...on residential rental properties...
- VII. Any other existing factors...

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Unique Fair Market Value definitions

Properties requiring specialized fair market value definition

- Rehabilitated Historic
- Landmark Historic Property
- Brownfield Property

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 **Georgia Department of Revenue**

Brownfield Property



Property where there has been a release of hazardous waste & certified by DNR

Value is the LESSER OF acquisition cost of appraised value

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 **Georgia Department of Revenue**

Properties assessed at other than 40%

Preferential Agricultural

- devoted to agricultural production
- appraised at normal definition of fair market value – assessed at 30% Timber
- Valued at fair market value when harvested or sold
- Assessed at 100%

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Georgia Department of Revenue

Properties that are assessed at 40% of
CURRENT USE value instead of FAIR
MARKET value

1. Bona Fide Residential Transitional Property
2. Bona Fide Conservation Use Property
 - a. Agricultural and Timber
 - b. Environmentally sensitive
3. Forest Land Conservation Use Property

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Georgia Department of Revenue

Bona Fide Residential Transitional

Not more than 5 acres of
real property

Private single-family
residential owner-occupied
property located in
transitional developing area

- Undergoing change in
use to agricultural,
commercial, industrial,
office institutional,
multifamily or utility



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O.C.G.A. §48-5-3

– ALL real property and ALL personal property shall be liable to taxation and shall be taxed, except as otherwise provided by law

TAXATION is the RULE
EXEMPTIONS are the EXCEPTION



Summary

- There are three approaches to value: Income, Sales Comparison, and Cost.
- Georgia law requires that the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year.
- Timber is valued at the fair market value at the time it is harvested or sold and unlike other property it is assessed at 100% .
- Rehabilitated historic, landmark historic, and Brownfield properties are appraised using unique fair market value definitions.
- Preferential agricultural property is assessed at 30% instead of 40%.



TAXABILITY



 **Georgia Department of Revenue**

**Gold Kist v. Jones
(1974)**

Exemptions from taxation must be strictly construed

Exemption not appropriate unless granted under intention of the General Assembly

GOLD KIST v. JONES
28471.

231 Ga. 881 (1974)
204 S.E.2d 584

GOLD KIST, INC.
v.
JONES et al.

Supreme Court of Georgia
Argued January 14, 1974.
Decided March 7, 1974.
Rehearing Denied March 21, 1974.

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 **Georgia Department of Revenue**

....ALL TAXATION SHALL BE UNIFORM
upon the same class of subjects within
the territorial limits of the authority
levying the tax

Georgia Constitution, Article VII,
Section I, Paragraph III (a)

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Georgia Department of Revenue

Exemptions from Taxation

- Federal Law
- Timber and Properties exempt Agriculture under OCGA 48-5-41
- Personalty
- Authorities
- Personal Property ≤
- Enterprise Zones \$7,500
- Business Assets
- Motor Vehicles
- Motor Vehicle Dealers

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Georgia Department of Revenue

Federal Law

U. S. Constitution Supremacy Clause

Federal government is superior to state governments

U. S. Supreme Court Decision...

“the States have no power, by taxation or otherwise, to retard, impede, burden, or in any manner control, the operations of the constitutional laws enacted by Congress ...”

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Authorities

A quasi-governmental agency

- Created by legislature
- Given corporate powers to pursue a public purpose

Considered *instruments* of government—but not official agencies

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Federal Law

Permission needed to tax federal government and their corporations and agencies

Service Members Civil Relief Act

- Provides tax exempt status on personal property owner by military service members present in Georgia due to military orders

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Georgia Department of Revenue

Housing Authorities

- O.C.G.A. §8-3-8
- Public properties
- Exempt



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Georgia Department of Revenue

Hospital Authorities

- Granted same exemptions as government entities unless
 - 50% of floor space is rented
 - 50,000+ Population
 - 100+ beds

123



Georgia Department of Revenue

Development Authority

Property owned by the local development authority is exempted per Georgia Code 36-623, however businesses leasing from the development authority may be subject to taxation on their leasehold interest.

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Georgia Department of Revenue

Land Bank

- Public authority created to acquire, hold manage and develop vacant properties
- Real property is exempted per O.C.G.A. §48-4-108

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Enterprise Zones

O.C.G.A §36-88-8 allows tax exemptions in incremental time periods

Exemption Amount	Incremental Time Period
100%	Years 1 – 5
80%	Years 6 – 7
60%	Year 8
40%	Year 9
20%	Year 10

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Enterprise Zones

An economically depressed area in which business growth is encouraged by the government through tax relief and financial concessions

O.C.G.A. §36-88-8 governs those created by local governing authority

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Georgia Department of Revenue

Timber and Agriculture

Standing Timber is Exempt



Farm products/farm equipment exemption status depends on ownership

Harvested Timber is Taxable



Fertilizer and Manure exempt to consumers of commercial fertilizer

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Horizontal lines for notes



Georgia Department of Revenue

Business Assets

Foreign Merchandise in Transit

- Personal property moved in or out of a county via waterborne commerce.
- Counties with ports

Computer Software

- O.C.G.A. §48-1-8
- Taxable when held in inventory
- Exempt when installed as operating system used by business

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Horizontal lines for notes



Georgia Department of Revenue

Business Assets

Inventory of Business

- Exempt from State ad valorem, not local government ad valorem

Freeport Exemption

- Inventory of goods in process of being made
- Inventory of finished goods manufactured or produced in State (12 month period)
- Inventory of stored finished goods destined for shipment outside the State (12 month period)

Equipment Used to Perform State Contract

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Horizontal lines for notes



Georgia Department of Revenue

Motor Vehicles

Owned by Disabled Veteran

– §48-5-478

Owned by former Prisoner of War

– §48-5-478.1

Owned by Purple Heart Metal recipients

– §48-5-478.2

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Georgia Department of Revenue

Personalty and Personal Property valued less than \$7500

Personalty

- Personal, movable property
- Exempt when not held for sale
- Exceptions

- Tools and implements of trade to \$2,500
- Domestic animals to \$300

Personal Property ≤ \$7,500

- Tax Assessor determines value
- Does not include motor vehicles, trailers and mobile homes

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Georgia Department of Revenue

Motor Vehicles

Driver’s Education

– §48-5-470

Used to transport disabled persons

- §48-5-470.1
- Owned by a school or education institution
- Used primarily for transporting disabled students

Vans and buses owned by Religious Groups

– §48-5-470.2

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Georgia Department of Revenue

Georgia Statute 48-5-41

Property exempt from taxation

- Used by the public
- Valued societal and public impact





Georgia Department of Revenue

Motor Vehicles

Medal of Honor recipient

§48-5-474.3



Veterans Organizations

- §48-5-474.4
- VFW or American Legion



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Georgia Department of Revenue

Dealer Inventory

Exempt Property	Georgia Code
Motor Vehicles	48-5-472
Self-Propelled Farm Equipment	48-5-504
Aircraft	48-5-504.20
Watercraft**	48-5-504.40
Heavy Duty Equipment*	48-5-504

*Not exempt if in inventory on 1/1 and remains in inventory on 12/20
 **Watercraft exemption will apply beginning in tax year 2016

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Georgia Department of Revenue

Governments

General State Headquarters of nonprofit corporation organized for purpose of encouraging cooperation between parents and teachers

Public-Private Transportation Entities created to facilitate completion of Georgia DOT highway projects

Property owned by the University System of Georgia operated by a 3rd party

- Student Housing
- Parking

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Georgia Department of Revenue

Exempt Property per O.C.G.A. 48-5-41

- Governments
- Religious Properties
- Institutions of Purely Public Charity
- Nonprofit Hospital
- Nonprofit Homes for Elderly/Mentally Disadvantaged
- Educational Facilities
- Libraries and Public Art
- Pollution Control Devices
- Membership Organizations

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Georgia Department of Revenue

Governments

Public Property tax exempt unless

- Real property outside jurisdictional limit -
- And fails to meet following criteria:
- At least 25% actively used for public purpose
 - 300 acres or less in area
 - Located inside county embracing all or part of a municipality owning such property
 - Designated and used as a watershed

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 Georgia Department of Revenue

Purely Public Charities

Owner is institution dedicated entirely to charitable pursuits

Charitable pursuits MUST be for benefit of public

Property used exclusively for those charitable pursuits

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 Georgia Department of Revenue

Religious Properties

Places of Burial

- Public and private are exempt

Places of Religious Worship

- Leggett v. Macon Baptist Church Association (1974)
 - Congregation assembling in a place open to public to honor deity

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 Georgia Department of Revenue

Religious Properties

Property owned and operated exclusively as a church, association or convention of churches auxiliary of church with 501(c)(3) designation

- Church of God Union Assembly v. Dalton (1961)
 - Primary use as a church not affected by secondary use of property

Single-family residences if no income derived from property

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Georgia Department of Revenue

Educational Facilities

Colleges, incorporated academies or seminaries of learning

- Nonprofit
- Open to the Public

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Georgia Department of Revenue

Purely Public Charities

Nuci's Space is a facility in Athens that serves musicians and provides mental health services. It also rents out rehearsal space and wedding space. The Nuci's Space case ruled affirmatively that income from non-charitable activities of the charitable organization are considered to be an activity that still qualifies as exclusively devoted to the institution's charitable pursuits.

See *Nuci Phillips Memorial Fund v. Athens-Clarke County Board of Tax Assessors (2010)*.

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Georgia Department of Revenue

Non Profit Hospitals and Non Profit Homes

Nonprofit Hospital property exempt when used for

1. Providing patient care
2. Providing delivery of health care
3. Training health care personnel

Nonprofit Homes for Elderly and Mentally Disabled exempt

- When providing residential or healthcare

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Summary

- The Constitution of Georgia requires that taxation must be uniform.
- Taxation is the RULE and exemptions are the EXCEPTION to the rule.
- Standing Timber is exempt.
- Exempt personality includes household goods, furnishings, appliances, and equipment used within the home when not held for sale.
- Public Property is exempt unless the real property is located outside the jurisdictional limits of the government entity owning such property and the property fails to meet certain criteria.
- Institutions of purely public charity are exempt when they meet the basic standards for determining if a property is being used for public charitable purposes.

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Certain Membership Organizations

Veterans Organization headquarters, post home exempt

- When chartered by U. S.
- Exempted from federal income tax

Property used to refurbish and operate historic military aircraft

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Masons

Fraternal Organization is tax exempt when the organization has

1. Tax exempt status with IRS
2. Representative form of government
3. Lodge system with ritualistic form of work for the meeting of its chapters or subordinate bodies
4. Charter from Georgia General Assembly prior to 1/1/1880

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Homestead Exemption Requirements

- 1. Applicant must be INDIVIDUAL



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HOMESTEAD EXEMPTION



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The Homestead Exemption Act of 1937 created homestead exemption which began on January 1, 1938

\$2000

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Georgia Department of Revenue

Applicant must be a Georgia Resident

Applicant must be Georgia Resident as defined in Georgia Drivers License Law [O.C.G.A. §40-5-35.1(15)]

A person who has a permanent home or abode in Georgia to which, whenever such person is absent, he or she has the intention of returning

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Georgia Department of Revenue

Applicant must be an Individual

O.C.G.A. §48-5-40

First, the applicant must meet one of the following:

- A married individual
- An individual who is unmarried
- An individual who is widowed
- A divorced individual
- An individual who is unmarried or is widowed

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Georgia Department of Revenue

1. Applicant must be INDIVIDUAL
2. Applicant must be GEORGIA RESIDENT



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Georgia Department of Revenue

Applicant must Apply

- Law requires written application
- Failure to file constitutes waiver
- Only have to file 1 time as long as live in home

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Georgia Department of Revenue

Applicant must be a Georgia Resident

Assumed to be residents*

- Any person accepting employment or engages in trade, profession or occupation or enters children in private or public school within 10 days
- Any person who, except for infrequent, brief absences, has been resented in state for 30 or more days

*U S Citizen or alien with legal authorization from U. S. Immigration and Naturalization Service

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Georgia Department of Revenue

1. Applicant must be INDIVIDUAL
2. Applicant must be GEORGIA RESIDENT
3. Applicant must APPLY



APPLICATION FOR HOMESTEAD EXEMPTION

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 **Georgia Department of Revenue**

Applicant must Apply

- DOR Uniform Homestead Application

AFFIDAVIT OF APPLICANT

I, the undersigned, do solemnly swear that the statements made in support of this application are true and correct, that I am the bona fide owner of the property described in this application, that I shall occupy or actually occupy same on Jan 1 of the year for which application is made, that I am an eligible applicant for the homestead exemption applied for, qualifying or meeting the definition of the word "applicant" as defined in O.C.G.A. § 48-5-40 and that no transaction has been made in collusion with another for the purpose of obtaining a homestead exemption contrary to law.

Sworn to and subscribed to before me this ____ day of _____, 20____ Applicant's Signature: _____

Tax Commissioner or Tax Receiver [] APPROVED [] DENIED Board of Tax Assessors Date

- Application made to county tax commissioner
- May delegate to board of assessors

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 **Georgia Department of Revenue**

1. Applicant must be INDIVIDUAL
2. Applicant must be GEORGIA RESIDENT
3. Applicant must APPLY
4. Home must qualify as HOMESTEAD



APPLICATION FOR HOMESTEAD EXEMPTION



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Georgia Department of Revenue

When Home is a Homestead

- Real property owned by and in possession of applicant on January 1
- Applicant resides in
- Includes land immediately surrounding the residence if have ownership

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Georgia Department of Revenue

Standard Statewide Exemption

	FMV	40%	HOMESTEAD EXEMPTION	NET ASSESSED VALUE	MILLAGE RATE	TAX
COUNTY	100,000	40,000	2,000	38,000	10.00	\$380.00
SCHOOL	100,000	40,000	2,000	38,000	20.00	\$760.00
CITY	100,000	40,000	0	40,000	5.00	\$200.00
						\$1,340.00

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Georgia Department of Revenue

Local Homestead



Local Government Services Division
County Ad Valorem Tax Facts

Georgia Department of Revenue
Chatham County
Local Ad Valorem Tax Facts

HOMESTEAD EXEMPTIONS This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions. The deadline for filing an application for a homestead exemption in Chatham County is April 1. Application for homestead exemption is made with the Board of Tax Assessors in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	Age	Net Income	GA. Law
L1, L4	School (Marty)			30,000	30,000	62	<25,000	P.1913, 1961
L4	Permanently disabled							HB170, 2002 (2)
L3	65 or Older or Disabled	Varies (1)		Varies (1)		65	<10,000	P.2373, 1979 (2)
L3	Homestead Freeze	Varies		Varies				HB2023, HB1204, 2009 (2)
L3	Chi of Surviving - Governmental Surviving Spouse	Varies		Varies				HB1703, 2004 (2)
L3		\$2,000						169



Georgia Department of Revenue

Determination of Eligibility / Appeal

Eligibility and Approval

- Determined by official receiving application
- Board of Tax Assessors gives final approval or denial
- Appeal
- County Board of Equalization
- O.C.G.A. §48-5-311



Georgia Department of Revenue

1995 - HB 826 A BILL TO BE ENTITLED AN ACT

To provide a homestead exemption from Lumpkin County School District ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value of the homestead for certain residents of that school district who have annual incomes not exceeding \$20,000.00 and who are 62 years of age or over, to provide for definitions, to specify the terms and conditions of the exemption and the procedures relating thereto, to repeal an Act providing a \$15,000.00 homestead exemption from Lumpkin County School District ad valorem taxes for certain residents of that school district who have annual incomes not exceeding \$15,000.00 and who are 62 years of age or over, approved March 26, 1988 (S.B. 4, 1988, S. 48826), to provide for repealing, to provide for a repeal, effective dates, and automatic repeal, to repeal conflicting laws, and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:
(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Lumpkin County School District, including, but not limited to, taxes to pay interest on and to retire school bond indebtedness.
(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.
(3) "Income" means federal adjusted gross income, as defined in the Internal Revenue Code of 1986, as amended, from all sources.
(4) "Senior citizen" means a person who is 62 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

SECTION 2.

(a) Each resident of the Lumpkin County School District who is a senior citizen is granted an exemption on that person's homestead from all Lumpkin County School District ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value of that homestead, if that person's income, together with the income of the spouse of such person who resides within such homestead, does not exceed \$20,000.00 for the immediately preceding taxable year. The value of that property in excess of such exempted amount shall remain subject to taxation.
(b) A person shall not receive the homestead exemption granted by subsection (a) of this section unless the person or the person's agent files an affidavit with the tax commissioner of Lumpkin County giving the person's age, the amount of gross income which the person and the person's spouse (including within such homestead) received during the last taxable year, and such additional information relative to receiving such exemption as will enable the tax commissioner to make a determination as to whether such owner is entitled to such exemption. The tax commissioner shall provide affidavit forms for this purpose.



Appeal Options

Property owners have four appeal options from which to choose

1. Take the case to nonbinding arbitration
2. File an appeal with a hearing officer
3. File an appeal directly to Superior Court
 - Requires the consent of the Board of Assessors
4. File an appeal with the local Board of Equalization

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Summary

- Individual status such as married, widowed or divorced can be considered in defining who may be an "applicant" for Homestead Exemptions.
- An applicant for homestead exemption must be a resident of Georgia.
- Homestead means the property owned by the applicant and upon which the applicant resides.
- The homestead must be the legal residence and domicile of the applicant for all purposes.
- The statewide standard homestead exemption began in 1938.
- The board of assessors must approve or deny homestead exemption applications.
- An applicant may appeal the denial of homestead by the Tax Assessors to the Board of Equalization.

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BOARD OF EQUALIZATION



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Georgia Department of Revenue

Duties of Board of Assessors:

- If changes **ARE NOT** made
 - the appeal continues using the option selected by the property owner
- Termination
 - Signed agreement by property owner and Board of Assessors

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Georgia Department of Revenue

Appeals are initiated by property owners with notice to the Board of Assessors

2016



A **notice of appeal** must be personally delivered, mailed or emailed within 45 days of the date the **notice of assessment** was mailed to the property owner

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Georgia Department of Revenue

Duties of Board of Assessors:

- Review appeal
- Determine whether assessment should be adjusted
- If changes **ARE** made
 - a second notice of assessment will be sent
 - 30 days to notify the county board of tax assessors to continue appeal

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Georgia Department of Revenue

The following may not serve on a Board of Equalization:

- Members of the governing authority of a county, municipality, or consolidated government
- Members of a county or independent Board of Education
- Members or employees of a county Board of Tax Assessors
- County Tax Appraisers

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Georgia Department of Revenue

Beginning July 1st, 2015

- (2)(A) Each person seeking to be appointed as a member or alternate member of a county board of equalization shall, not later than immediately prior to the time of his or her appointment under subsection (c) of this Code section, file with the clerk of the superior court a uniform application form which shall be a public record. The Council of Superior Court Clerks of Georgia created under Code Section 15-6-50.2 shall design the form which indicates the applicant's education, employment background, experience, and qualifications for such appointment.

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Georgia Department of Revenue

Appointment

The grand jury selects and appoints members and alternates to serve on the Board of Equalization

An appointee must be

- qualified and competent to serve as a grand juror,
- an owner of real property *in the county where appointed*, and
- a high school graduate

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Georgia Department of Revenue

Terms

- Board members and alternates are appointed for 3 year terms
 - Term begins January 1 following appointment
- A vacancy of a regular member position is filled by the person designated as first alternate
- The grand jury selects qualified persons to serve as alternates when these vacancies occur

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Georgia Department of Revenue

Oath and Charge

Once selected, members and alternates are sworn to:

- serve impartially,
- follow the laws of the state, and
- not discuss a case with any person other than board members except at the appeal hearing

Also, they are instructed on the duties of their office and the law pertaining to property assessment appeals

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Georgia Department of Revenue

Training

The 8 hour annual continuing education course includes:

- Recent changes in statutory or case law
- Update on important concepts and terminology



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Georgia Department of Revenue

Training

Failure to fulfill the training requirements render members and alternates ineligible to serve

Courses are provided each year



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Georgia Department of Revenue

Training

The 40 hour mandatory initial training course includes:

- An overview of applicable Georgia laws
- Rules and regulations established by the State Revenue Commissioner
- Appraisal and equalization process and procedure
- A mock Board of Equalization hearing

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Georgia Department of Revenue

Chairman

Prior to the first hearing of a Board of Equalization in a given year, the Board must select a chairman to serve for that year



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Georgia Department of Revenue

Training

20 hour course

New 2018

- An in-depth review of applicable Georgia laws
- Rules and regulations established by the State Revenue Commissioner
- Recent changes in statutory or case law
- Update on important concepts and terminology

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Georgia Department of Revenue

Authority

Boards of Equalization are authorized to:

- administer oaths and affirmations;
- regulate the course of hearings, and
- reprimand or exclude from a hearing any person who engages in improper conduct committed in the presence of the board

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Chairman

The duties of the Chairman are as follows:

- Manage the hearing process:
 - administer oaths,
 - grant continuances, and
 - reprimand or exclude from a hearing any person who engages in improper conduct



Chairman

If the Chairman is absent from a hearing,

- the three members that are present must choose the person who will serve as the Chairman for that hearing
- The best practice is for a regular member to serve in this capacity





Certification

Before any appeal is heard by members of a county Board of Equalization, each must certify that he or she is not disqualified from doing so

A party to an appeal may question members of the Board of Equalization hearing it regarding their ability to do so



Examples of questions include:

- Are you related by blood or marriage to the appealing party or to any member of the Board of Tax Assessors or its staff?
- Are you related by blood or marriage to any person representing the appealing party or the county's board of tax assessors in this case?
- Are you employed or is any member of your immediate family employed by the parties in this case?
- Do you have any financial or legal interest in the property subject to appeal?



Certification

The members of the Board of Equalization must answer all questions under the oath when they were appointed



The Judge of Superior Court makes determinations of disqualification at the request of either party



- Have you formed an opinion that precludes you from setting a valuation on the property in question in accordance with Georgia law, which requires all property to be appraised at its fair market value, or from equalizing the assessments at 40% of fair market value?
- Have you discussed the facts of this appeal with anyone other than a fellow Board of Equalization member?
- Do you know of any other reason that you cannot render a fair and just decision regarding the property in question?

Appeals Proceeding Generally

Appeal hearings must be conducted in the county where the property subject to the appeal is located unless both parties agree otherwise

- This rule also applies to appeals heard by regional Boards of Equalization

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Summary

- The grand jury selects and appoints members to the board of equalization
- The members of board of equalization must take an oath of office.
- Each member must complete required DOR training in order to be eligible to serve.

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APPEAL HEARING



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Georgia Department of Revenue

Appeals Proceedings Generally

- Boards of Equalization have little administrative responsibility
- The Appeal Administrator schedules hearings and processes the results
- Hearings are managed in various ways
- Hearings are subject to the Open Meetings Law

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Georgia Department of Revenue

Appeal hearings should be only as formal as is needed to preserve order and serve justice
 The goal of a hearing is to get a full and true disclosure of the facts of the case The parties may:

- present their cases using oral or documentary evidence,
- submit rebuttal evidence, and
- conduct cross-examination

Board of Assessors presents its case first unless the property owner choses otherwise

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Georgia Department of Revenue

Appeals Process - Rights of the Parties

Documentary evidence likely to be requested from...





Standard of Proof

The standard of proof in Board of Equalization hearing is a “preponderance of the evidence”

This standard is demonstrated when

- one party’s evidence is more convincing than the other
- evidence, taken as a whole, shows that a fact in dispute has been proven by one party to be true more likely than not



Burden of Proof

In an appeals hearing...

- the Board of Assessors has the burden of proving value
 - the Board of Assessors is presumed to be correct regarding the factual characteristics of a property (i.e., size, number of bedrooms, etc.) unless there is stronger evidence to the contrary
- a property owner seeking an exemption has the burden of proving entitlement





Evidence

If evidence presented is of a type commonly relied upon by reasonable people, a county Board of Equalization has discretion as to whether or not to admit the evidence unless precluded by statute



Copies of or excerpts from documentary evidence may be used if the originals are not readily available



Evidence

The rules of evidence for appeal hearings are set out in DOR regulation. Some of the more important rules include:

- Irrelevant, immaterial, or unduly repetitious evidence should be excluded
- Evidence not admissible in Superior Court may be admitted in Board of Equalization hearings when necessary to discover facts that are not reasonably understood from previously admitted evidence



Use of Subpoenas

In preparing for an appeals hearing, either party may subpoena records or individuals to testify at an appeals hearing

Subpoena forms are available through the local Clerk of Superior Court

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Evidence

The parties may conduct cross-examination

Generally recognized technical facts or records within the Board's specialized knowledge may be considered as evidence

- The parties will be notified if such material will be considered and will be given the opportunity to contest its consideration

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Continuances

A Board of Equalization may continue or postpone matters set for hearing on its own motion or where a timely motion is made by either party



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Decision

At the conclusion of the hearing, the Board of Equalization announces its decision.



Each member hearing the appeal must be present and participate in the deliberations.

A majority vote is required on all matters.

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Transcripts

Any party may request that a hearing be conducted before a court reporter or recorded in audio and/or video

The request must be in writing, and

The requesting party must

- pay the associated costs, or
- procure at his own cost and through his own effort the court reporting or recording services for the hearing

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Appeals Process - Transcripts

All evidence presented in the course of an appeal hearing must be placed in the appeals file as the "record" of the hearing

If a party wants a transcript, tape, or video to be made part of the record of the hearing, the original must be submitted to the Chairman of the Board of Equalization prior to the close of the hearing record

- This occurs at the point the written decision in the case is signed

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Georgia Department of Revenue

Appeals Process – Superior Court

If either party is dissatisfied with the decision of a Board of Equalization, they may appeal to Superior Court.

- The appeal must be filed within 30 days following the decision by the Board of Equalization.
- The Appeal Administrator will maintain the Board’s appeal file so that all documentary evidence is preserved for a possible subsequent appeal.

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Georgia Department of Revenue

Appeals Process - Decision

The decision must

- be in writing signed by each member of the board.
- specifically decide each question raised in the appeal
- state that no member of the Board is disqualified from hearing the appeal, and
- certify the date on which notice of the decision is given to the parties

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Georgia Department of Revenue

Appeals Process – Decision

- Copy of decision delivered by hand to each party
 - Written receipt required
- Sent to the property owner by registered or certified mail or by statutory overnight delivery • The original document filed with the county Board of Assessors
- If the property owner authorizes an agent, representative or attorney (in writing) to act on his or her behalf, the decision must be provided to their designee as well

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MOTOR VEHICLE APPEALS



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Summary

- Appeal hearings should only be as formal as necessary to preserve order and service justice.
- The parties have rights to obtain copies of evidence.
- The board of assessors has the burden of proof regarding value.
- The property owner has the burden of proof regarding exemption from taxation.

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CASE STUDY

Please read the case study concerning John and Jane Smith and the appeal they filed on the assessment of their house

Class Discussion



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Motor Vehicle 'Birthday Tax' phase-out...

- Formerly, ad valorem tax was paid each year on all vehicles in Georgia except those exempted
 - This tax is sometimes called the “birthday tax” because it is paid by vehicle owners in the month during which their birthday occurs
- This tax remains in effect for many, but not all, vehicles in Georgia



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Motor Vehicle Title Ad Valorem...

- Effective March 1, 2013, Georgia has a new law, which authorizes a different form of taxation for:
 - vehicles purchased after March 1, 2013
 - vehicles that have a title change after March 1, 2013
- These vehicles are exempt from sales tax and future ad valorem tax, but a title tax must be paid on them when they are purchased or when their titles are changed

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 Georgia Department of Revenue

Value of Motor Vehicles

VALUE FACTS

- Retail Selling Price
- Average of current FMV and current wholesale value

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 Georgia Department of Revenue

Special Tax Rates

- The rule concerning vehicles acquired or inherited from a family member only applies to immediate family members: spouses, parents, children, siblings, grandparents, and grandchildren
- The necessary family relationship must be proven with an affidavit signed by the person transferring the title

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 Georgia Department of Revenue

Special Tax Rates

If a vehicle is transferred as the result of a divorce decree or court order (HB954-2014):

- and it was taxed under the old system, the new owner can continue under this system or choose to pay the new tax
- and the new title tax has already been paid on the vehicle, the new owner can transfer the title and pay tax at the rate of .5% of the value of the vehicle

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 **Georgia Department of Revenue**

Vehicles not in the Motor Vehicle Assessment Manual

NEW VEHICLE ✓ Retail selling price

USED VEHICLE ✓ > Bill of Sale or value from Used Car Market Guide

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 **Georgia Department of Revenue**

Value of Motor Vehicles

VALUE FACTS

- Assessed at average of current FMV and current wholesale value
- Motor Vehicle Assessment Manual

Manual: <http://dor.georgia.gov/documents/2014-tax-assessment-manual>
 Individual vehicles: <https://etax.dor.ga.gov/AdValorem/Default.aspx>

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 **Georgia Department of Revenue**

The Motor Vehicle Assessment Manual does not account for the condition of a vehicle that has been rebuilt or assembled nor does it account for:

- high mileage
- rust, dents, water damage
- mechanical problems

High mileage adjustments can be found in valuation guides; however, establishing diminished value based on other reasons may require a professional estimate

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Appeals

Under the new law, an owner of a vehicle may appeal its value just as he or she could under the old law.



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• The values of some vehicles not found in the Motor Vehicle Assessment Manual require a professional appraisal. Examples of these vehicles include:

- Exotic and rare vehicles
- Specialty motorcycles
- Commercial trucks
- Recreational vehicles
- Buses
- Trailers



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Exemptions

Some vehicles are exempt from the new title tax including vehicles owned by or leased to:

- a state, county, school, municipality or other government entity
- disabled veterans
- former prisoners of war
- veterans awarded the Purple Heart or the Medal of Honor

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Appeals Process

If the owner of a vehicle files an application for a Certificate of Title and also files an appeal regarding the value placed on the vehicle, a license plate will be issued provided the owner:

- posts a bond for the amount of the tax plus interest and penalties which may be found due and files an affidavit of illegality, or
- pays the tax subject to the appeal

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Those Likely to Appeal

- Newcomers who must pay state and local title tax when titling and registering their vehicles
 - 50% is due at the time of initial registration
 - 50% is due within 12 months of the initial registration
- Purchasers in casual sales
- Purchasers of vehicles priced lower than the value as shown in the Motor Vehicle Assessment Manual
- Owners of vehicles who currently pay the "old" ad valorem tax and do not know about the new tax

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Appeals Process

- An appeal of the value of a vehicle must be filed in accordance with local procedure in either the Tax Commissioner's office or the Tax Assessor's office in the county where the vehicle is titled
 - A standard form is available through the Tax Commissioners office
 - If the appeal is filed with the Tax Commissioner's office, it must send a copy of the appeal to the Board of Assessors

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- The Georgia Registration and Title Information System (GRATIS) used in Tax Commissioner’s offices across the state records the values of vehicles taxed under the new law and accounts for and disburses title tax and fees.



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- At the owner’s choosing, an appeal of the value of a vehicle can be heard by the local Board of Equalization or it can be sent to arbitration. The Board of Equalization appeals process is as follows:
 - A county appraiser reviews the case on behalf of the Board of Assessors
 - This review may result in a change in the value of the vehicle. If so and if the vehicle owner is satisfied, the appeal is resolved
 - If owner of the vehicle remains dissatisfied, he or she may continue the appeal with the Board of Equalization within 30 days following notification of the change in value

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Georgia Department of Revenue

- If the review by the county appraiser does not result in a change in the value of the vehicle, the appeal is automatically forwarded to the Board of Equalization
 - If both parties agree, the Board of Equalization can be by-passed, and the appeal will go directly to Superior Court
- If the appeal goes to the Board of Equalization, the process will continue as with any other appeal

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Appeals Process

- For vehicle values that are appealed, GRATIS
 - records the results of appeals including the final values placed on vehicles and the dates of the appeals decisions.
 - calculates monies owed or to be refunded, and the Tax Commissioner notifies the vehicle owner.

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Summary

- The new Title Tax Law applies to the title transfer of a vehicle.
- The Motor Vehicle Assessment Manual does not account for the condition of a vehicle such as high mileage, rust, dents, water damage, vehicles that are rebuilt or assembled, as well as vehicles with mechanical problems.
- The GRATIS system software administers the valuation of vehicles and provides for accounting and disbursement of motor vehicle title tax and fees

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