

## Summary of HB 202

### **Section 1-4:**

Creates a new tag for vehicles leased to employees by a vehicle manufacturer's headquarters and exempts TAVT on these vehicles

### **Section 5:**

Authorizes the use of electronic tax bills or subsequent delinquent notices in lieu of paper bills with consent of the tax commissioner and the taxpayer

The Commissioner of the Department of Revenue shall develop and make available a form for the taxpayer to use when requesting this option

### **Section 6:**

Clarifies that it is illegal to obstruct or hinder the sheriff or tax commissioner in the levy of county or municipal ad valorem taxes

This clarification was needed since the state will no longer levy ad valorem taxes after 2016.

### **Section 7:**

Requires the 5 year history and proposed millage rate(s) to be published on the local government's website when one is available

Reduces the minimum time period between the notice of the proposed millage rate and five year history published in the paper and the adoption of the millage rate from two weeks to one

### **Section 8:**

Authorizes the use of electronic tax bills with consent of the tax commissioner and the taxpayer

### **Section 9:**

Gives the tax commissioner one additional month to submit the tax digest to the Department of Revenue

### **Section 10:**

Authorizes two or more counties to form a regional tax assessor's office or share staff resources through an intergovernmental agreement by the governing authority of the counties

Prohibits contractors providing valuation services to the Board of Assessors from providing advice or assistance to the Board of Equalization and requires contractors to receive training specified by the Department of Revenue

### **Section 11:**

Requires valuations used in the sales ratio study to be adjusted upward or downward to account for effect of price changes reflected in the market between the date of sale and January 1.

**Section 12:**

Removes a population act at the request of Gwinnett County

Limits the 3 year assessment lock during the next two years subject to the following exceptions: 1) No lock for no shows, 2) Does not apply if taxpayer files a return at a different valuation during the next two successive years, 3) BOE, hearing officer, or arbitrator may increase or decrease value, 4) board of tax assessors may increase or decrease the value after a visual inspection if there are substantial additions, deletions or improvements to the property or that there are errors in the board of tax assessors' records as to the description of the property or other material factors that substantially affect the current fair market value.

**Section 13:**

Provides the Board of Tax Assessors an additional 15 days to get the tax digest to the tax commissioner

**Section 14:**

Reduces the threshold to file an appeal with a hearing officer from \$1 million in value per non homestead parcel to \$750,000

Authorizes the use of the most applicable proposed millage rate on the annual assessment notice

At the request of the taxpayer, the Board of Assessors is required to give a description of the methodology used by the Board of Assessors in setting the property's fair market value. If the Board of Assessors fails to comply, the taxpayer may bring an action in court and recover any attorney's fees.

**Section 15:**

486 – 494 Clarifies that the Appeal Administrator has oversight of the Boards of Equalization (BOE) and can forward complaints on BOE members to the grand jury

494 – 511 Authorizes the grand jury to investigate complaints and remove a member of the BOE for failure to perform their duties.

518 – 520 Authorizes the members of the BOE to choose their chair and vice chair instead of the grand jury

541 – 551 Requires the intergovernmental agreement for a regional BOE to specify the appeal administrator that will supervise the regional board and creates a budget for the regional BOE

553 – 563 Requires a member of the BOE to own property in the jurisdiction the board serves

564 – 570 Requires applicants for the BOE to file an application on a form designed by the Council of Superior Court Clerks that includes their education, employment background, experience, and qualifications for such appointment

576 – 589 Requires BOE members to complete an additional 20 hours of training after every term (3 years)

625 – 631 Authorizes the Superior Court Clerk to notify the BOE appointees of their selection by mail or telephone instead of having the sheriff serve them by leaving a summons at their place of residence.

708 – 714 Requires the county to create a separate and distinct budget within the county budget for the appeal administrator.

715 727 The appeal administrator must maintain all records of communication with the taxpayer for a 12 month period after the deadline for filing an appeal to superior court expires.

### **Appeals - General**

729 – 740 Reduces the FMV jurisdiction from \$1 million to \$750,000 for a hearing officers and includes any contiguous property owned by the same taxpayer.

741 – 745 Authorizes an appeal to a hearing officer for wireless properties with an aggregate value of \$750,000 dollars.

746 -748 Requires the uniform appeal form to include a place for the property owner to declare the value of their property

757 – 765 Authorizes the taxpayer to submit an appraisal not more than nine months prior to the date of assessment. Within 45 days the board must notify the taxpayer of acceptance or rejection and the reasons for rejection.

766 – 769 Authorizes the taxpayer to submit the applicable county sales ratio study in support of their appeal

770 – 773 Authorizes the taxpayer to change their declared value on the uniform appeal form with written evidence to the board of tax assessors

773 – 779 Authorizes a property owner with multiple parcels under appeal to have a single hearing for all appeals

780 – 783 Requires the board of tax assessors to forward the final determination of value to the tax commissioner within 10 days of the appeal decision and the expiration of the 30 day notice

792-795 Requires the BOA to agree on the date and time of the one-time option to change the appeal date and allows the taxpayer and BOA to agree to additional extensions for good cause shown

799 – 801 Requires the Department of Revenue Commissioner to publish and update annually a manual for the BOE, arbitrators, and hearing officers

### **Appeals – Board of Equalization**

832 – 837 Requires the Department of Revenue to create a uniform 30 day notice and requires the counties to use it for notifying the taxpayer of changes to their assessment

849 – 888 Defines the timeframe for the board of assessors to respond to a taxpayer's initial appeal and resolves the appeal in the taxpayers favor if they fail to respond

888 – 890 Authorizes the Revenue Commissioner to require more training or remediation when the BOA fails to meet the statutory required deadlines

898 – 910 Requires both parties to an appeal to submit their evidence seven days in advance of the appeal hearing at the request of the other party

926 – 928 Clarifies that the BOE must inform the taxpayer of their final decision at the conclusion of the hearing

## **Appeals – Hearing Officer**

1005 – 1012 Reduces the threshold to file an appeal with a hearing officer from \$1 million in value per non homestead parcel to \$750,000 for all contiguous non homestead parcels

1013 – 1041 Allows appeal to a hearing officer on wireless properties with an aggregate fair market value of \$750,000

1042 – 1062 Authorizes the taxpayer to change their appeal from the hearing officer to the BOE after receiving the 30 day notice from the BOA

1067 – 1070 Requires the appeal administrator to make available the disqualifications questionnaire and resume of a selected hearing officer

1076 – 1080 Requires all evidence be made available to both parties 7 days prior to the hearing

1081 – 1085 Authorizes the appeal administrator to transfer the appeal to the BOE if a qualified hearing officer is not available

1107 – 1111 Increases the minimum compensation for the hearing officer to \$75 for the first hour of the appeal and authorizes the BOA and the taxpayer to pay a higher rate with the consent of the county governing authority

1124 – 1132 Requires the hearing officer to receive four hours of continuing education and creates a uniform appeal form

1134 – 1138 If the county's tax bills are issued before the hearing officer has rendered his or her decision, authorizes a temporary tax bill the same as BOE section.

## **Appeals - General**

1139 – 1169 At the request of the taxpayer, the tax assessor is required to participate in an interview within 30 days of the postmark date of the written request. If the tax assessor fails to conduct the interview the court can impose a \$100 fine.

1215 – 1224 Authorizes compensation at a rate of \$25 per day for completing eight hours of BOE training online

1250 – 1265 Interest on additional taxes due after an appeal is settled shall accrue after 60 days from the original billing due date

1279 – 1289 Authorizes the taxpayer to have all notices sent directly to their authorized agent, representative, or attorney and tolls any deadline for failure of the county to send the requested notices

## **Section 16:**

### **Nonbinding Arbitration**

1301 – 1340 Clarifies when an appraisal must be submitted in an arbitration appeal; requires the board of tax assessors to send within 10 days of a rejection of the submitted appraisal a notice to the taxpayer by certified mail; specifies that the taxpayer receives their value if the BOA does not meet statutory deadlines

1341 – 1344 Clarifies that the arbitration process will terminate immediately any time the board of assessors and the taxpayer reach an agreement

1345 – 1357 Requires the board of tax assessors and the taxpayer to meet and decide upon an arbitrator within 60 days of the rejection of the taxpayers certified appraisal

1358 – 1362 – Defines the required educational background of the arbitrator

1363 – 1380 Defines the time requirements for conducting the arbitration hearing

1381- 1401 Defines the arbitration proceeding

1402 – 1406 Defines who is responsible for the cost of the arbitrator

### **Appeals to Superior Court**

1417 – 1419 Authorizes the BOA and the taxpayer through mutual agreement to take an appeal directly to Superior Court bypassing the BOE

1419 –1426 The BOA cannot take an appeal that has changed by 20% or less to Superior Court unless they give the Board of Commissioners (BOC) written notice and the BOC has ten days to vote to prohibit the appeal

1436 – 1458 Requires a settlement conference between the taxpayer and the board of assessors prior to an appeal to superior court and within 30 days of the notice of appeal to superior court

1459 – 1465 Limits the filing fee to superior court to \$25.00

1483-1488 Defines when the court will hear the appeal

1503 – 1504 Requires an appeal of an award of attorney's fees to be approved by the county commission

### **Section 17: Reserved**

### **Section 18:**

Requires the Department of Revenue to collect additional statistical information, including the number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year

Repeals the assessment based upon the state's ad valorem tax levy when the county tax digest deviates from the sales ratio study. This assessment is no longer valid since the state is eliminating its ad valorem levy.

### **Section 19:**

Authorizes levy and collection of taxes for independent school systems.

### **Section 20:**

Moves the deadline for obtaining a mobile home location permit from May to April 1.

**Section 21:**

Increases the penalty for failure to display a mobile home location permit.

**Section 22:**

Moves the deadline for filing mobile homes return for taxation from May to April 1

**Section 23:**

Changes the calculation and distribution of MARTA TAVT revenues

**Section 24 and 25:**

Requires the fair market value of real and personal property to be shown on the PT 61 real estate transfer form to ensure the appraised value for tax purposes the following year does not exceed to sale price of the property

**Section 26:**

Provides for a state sales tax refund up to \$350,000 and a complete exemption on local sales taxes for building construction materials at a private college constructed between July 1, 2015 and June 30, 2016.

**Section 27:**

(a) Section 1, 2 and 3 of this section and Section 28 of this act shall become effective upon approval by the Governor

(b) Sections 13 and 15 of this Act shall become effective on July 1 2015.

(c) The remaining sections of this Act shall become effective on January 1, 2016, and Sections 9, 12 and 15 of this Act shall be applicable to all appeals filed on or after such date.

**Section 28:**

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