

Representative Hall, Atlanta, Georgia

Friday, February 20, 2015

Nineteenth Legislative Day

The House met pursuant to adjournment at 10:00 o'clock, A.M., this day and was called to order by the Speaker.

The roll was called and the following Representatives answered to their names:

Abrams	Coomer	Hamilton	Morris	Smith, E
E Alexander	Cooper	Harbin	Mosby	Smith, L
Allison	Corbett	Harden	Nimmer	E Smith, M
Atwood	E Dawkins-Haigler	Harrell	Nix	Smith, R
Ballinger	Deffenbaugh	Hatchett	O'Neal	Smyre
E Barr	Dempsey	Hawkins	Pak	Spencer
Battles	Dickerson	E Henson	Parrish	Stephens, M
E Beasley-Teague	Dickey	Hightower	Parsons	Stephens, R
Bell	Dickson	Hitchens	E Peake	Stovall
Belton	E Dollar	Holcomb	Petrea	Stover
Bennett	Douglas	Holmes	Pezold	Strickland
Bentley	Drenner	Houston	Powell, A	Tankersley
Benton	Dudgeon	Howard	Powell, J	Tanner
Beskin	E Dukes	Hugley	Prince	Tarvin
E Beverly	Dunahoo	Jackson	Pruett	E Taylor, D
Broadrick	Duncan	Jasperse	Quick	Taylor, T
Brockway	Ealum	Jones, J.B.	Raffensperger	Teasley
Brooks	Efstration	Jones, S	Rakestraw	Thomas, E
Bruce	Ehrhart	E Jordan	Ramsey	Trammell
E Bryant	England	Kaiser	Randall	Turner
Buckner	Epps	Kelley	Reeves	E Waites
Burns	Evans	E Kidd	Rhodes	Watson
Caldwell, J	Fleming	Kirby	Rice	Welch
Caldwell, M	Fludd	Knight	Roberts	Werkheiser
Cantrell	Frazier	LaRiccica	Rogers, C	Wilkerson
Carson	Frye	Lumsden	Rogers, T	Wilkinson
Carter	Gardner	Mabra	Rutledge	Willard
Chandler	Gasaway	Marin	Rynders	Williams, A
Cheokas	Geisinger	Martin	Scott	Williams, C
Clark, D	Glanton	Maxwell	E Setzler	Williams, E
Clark, H	Golick	Mayo	Sharper	Williamson
Clark, V	Gordon	McCall	Shaw	Yates
Coleman	Gravley	Meadows	Sims	Ralston, Speaker
Cooke	Greene	Mitchell		

The following members were off the floor of the House when the roll was called:

Representatives Anderson of the 92nd, Casas of the 107th, Floyd of the 99th, Jacobs of the 80th, Kendrick of the 93rd, McClain of the 100th, Oliver of the 82nd, Stephenson of the 90th, and Thomas of the 56th.

They wished to be recorded as present.

Prayer was offered by Reverend Chuck Cook, Student Pastor, Northeast Church, Braselton, Georgia.

The members pledged allegiance to the flag.

Representative Cheokas of the 138th, Chairman of the Committee on Information and Audits, reported that the Journal of the previous legislative day had been read and found to be correct.

By unanimous consent, the reading of the Journal was dispensed with.

The Journal was confirmed.

By unanimous consent, the following was established as the order of business during the first part of the period of unanimous consents:

1. Introduction of Bills and Resolutions.
2. First reading and reference of House Bills and Resolutions.
3. Second reading of Bills and Resolutions.
4. Reports of Standing Committees.
5. Third reading and passage of Local uncontested Bills.
6. First reading and reference of Senate Bills and Resolutions.

By unanimous consent, the following Bills and Resolutions of the House were introduced, read the first time and referred to the Committees:

HB 396. By Representatives Knight of the 130th, Harrell of the 106th, Battles of the 15th, Williamson of the 115th and Stephens of the 164th:

A BILL to be entitled an Act to amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to clarify the penalty for failure to file return or pay revenue held in trust for the state; to prevent the obstruction of officials levying tax executions; to clarify the definition of prescription; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HB 397. By Representatives Knight of the 130th, Roberts of the 155th, Houston of the 170th, Nimmer of the 178th, McCall of the 33rd and others:

A BILL to be entitled an Act to amend Article 2 of Chapter 6 of Title 2 of the Official Code of Georgia Annotated, relating to soil and water conservation districts, so as to revise provisions relating to the State Soil and Water Conservation Commission; to provide for administrative attachment; to provide for appointment to the commission; to remove authority related to eminent domain; to amend Chapter 7 of Title 12 of the Official Code of Georgia Annotated, relating to erosion and sedimentation control, so as to provide for erosion manual publication oversight; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Agriculture & Consumer Affairs.

HB 398. By Representative Holmes of the 129th:

A BILL to be entitled an Act to amend an Act to incorporate and grant a new charter to the City of Monticello, approved March 10, 1959 (Ga. L. 1959, p. 2683), as amended, so as to dissolve the municipal court; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 399. By Representatives Spencer of the 180th, Stover of the 71st, Quick of the 117th and Tarvin of the 2nd:

A BILL to be entitled an Act to amend Article 4 of Chapter 7 of Title 31 of the O.C.G.A., relating to county and municipal hospital authorities, so as to revise various requirements and provisions relative to county and municipal hospital authorities; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Health & Human Services.

HB 400. By Representative Hawkins of the 27th:

A BILL to be entitled an Act to amend an Act incorporating the Town of Clermont in Hall County, approved April 5, 1994 (Ga. L. 1994, p. 4782), as

amended, so as to completely revise such charter; to provide for other matters relative to the foregoing; to provide for effective dates; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 401. By Representatives Efstoration of the 104th, Ballinger of the 23rd, Dempsey of the 13th and Broadrick of the 4th:

A BILL to be entitled an Act to amend Chapter 1A of Title 20 of the Official Code of Georgia Annotated, relating to early care and learning; to amend Code Section 16-12-1.1 of the Official Code of Georgia Annotated, relating to restrictions on persons with criminal records with regard to child, family, or group-care facilities, so as to revise terminology; to amend Code Section 25-2-13 of the Official Code of Georgia Annotated, relating to regulation of fire and other hazards in buildings presenting special hazards to persons or property, so as to revise terminology; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Education.

HB 402. By Representatives Lumsden of the 12th, England of the 116th, Broadrick of the 4th, Coleman of the 97th, Dickson of the 6th and others:

A BILL to be entitled an Act to amend Chapter 9 of Title 33 and Chapter 9 of Title 34 of the Official Code of Georgia Annotated, relating to regulation of insurance rates and workers' compensation, respectively, so as to encourage employers to provide work based learning opportunities for students age 16 and older; to provide for an optional reduction in workers' compensation premiums for employers that provide work based learning; to provide that work based learning students are covered under workers' compensation insurance; to establish criteria for employers providing work based learning; to provide for legislative findings; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Industry and Labor.

HB 403. By Representative Jackson of the 128th:

A BILL to be entitled an Act to create a board of elections and registration for Washington County and to provide for its powers and duties; to define

certain terms; to provide for related matters; to provide for effective dates; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 404. By Representative Jackson of the 128th:

A BILL to be entitled an Act to abolish the office of county treasurer of Glascock County; to repeal an Act entitled "An Act to fix the salary of the treasurer of Glascock County," approved August 4, 1917 (Ga. L. 1917, p. 363); to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 405. By Representatives Quick of the 117th, Willard of the 51st, Oliver of the 82nd and Fleming of the 121st:

A BILL to be entitled an Act to amend Article 2 of Chapter 5 of Title 13 and Chapter 3 of Title 19 of the Official Code of Georgia Annotated, relating to the defense of the statute of frauds in contracts and marriage generally, respectively, so as to change provisions relating to agreements required to be in writing; to change provisions relating to marriage articles; to provide for a definition; to clarify provisions relating to antenuptial agreements; to repeal provisions relating to recording certain documents; to modernize terminology and repeal arcane concepts; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Judiciary.

HB 406. By Representative Parsons of the 44th:

A BILL to be entitled an Act to amend Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated, relating to the "Quality Basic Education Act," so as to provide for age-appropriate sexual abuse and assault awareness and prevention education in kindergarten through grade 12; to provide that professional learning and in-service training may include programs on sexual abuse and assault awareness and prevention; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Education.

- HB 407. By Representatives Mabra of the 63rd, Broadrick of the 4th, Rogers of the 29th and Bruce of the 61st:

A BILL to be entitled an Act to amend Article 10 of Chapter 34 of Title 43 of the Official Code of Georgia Annotated, relating to pain management clinics, so as to require Opioid Education and Pro-Active Addiction Counseling for patients who are prescribed Schedule II or III controlled substances for chronic pain for extended periods; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Health & Human Services.

- HB 408. By Representatives Willard of the 51st, Raffensperger of the 50th, Geisinger of the 48th and Wilkinson of the 52nd:

A BILL to be entitled an Act to amend Article 3 of Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to an excise tax on rooms, lodging, and accommodations, so as to clarify the application of certain provisions to certain municipalities; to provide for conditions and limitations; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

- HB 409. By Representatives Taylor of the 173rd, Sims of the 123rd, Harbin of the 122nd, Cooper of the 43rd, Carter of the 175th and others:

A BILL to be entitled an Act to amend Chapter 24 of Title 33 of the Official Code of Georgia Annotated, relating to insurance general provisions, so as to provide reimbursement for the treatment of burns for skin substitutes utilizing cadaver derived skin tissue or nonhuman xenographic derived skin tissue; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Insurance.

- HB 410. By Representatives Evans of the 42nd, Carson of the 46th, Reeves of the 34th, Wilkerson of the 38th, Ehrhart of the 36th and others:

A BILL to be entitled an Act to amend an Act creating the State Court of Cobb County, approved March 26, 1964 (Ga. L. 1964, p. 3211), as amended, particularly by an Act approved April 10, 2014 (Ga. L. 2014, p. 4102), so as

to change the compensation of the judges of the state court; to provide an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 411. By Representatives Watson of the 172nd, LaRiccia of the 169th, Shaw of the 176th, Corbett of the 174th, Williams of the 119th and others:

A BILL to be entitled an Act to amend Code Section 32-6-26 of the Official Code of Georgia Annotated, relating to weight of vehicles and loads, so as to provide for the maximum total gross weight for vehicles hauling unfinished wood products when traveling on noninterstate highways; to provide for no restrictions on the weight for vehicle axles hauling such products so long as certain restrictions are met; to provide for a variance for vehicles hauling such products; to provide for definitions; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Transportation.

HB 412. By Representatives Hamilton of the 24th, Nimmer of the 178th, Fleming of the 121st, Ehrhart of the 36th, Bryant of the 162nd and others:

A BILL to be entitled an Act to amend Chapter 9 of Title 34 of the Official Code of Georgia Annotated, relating to workers' compensation, so as to change certain provisions relating to workers' compensation; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Industry and Labor.

HB 413. By Representatives Turner of the 21st, Caldwell of the 20th, Cantrell of the 22nd, Carson of the 46th and Ballinger of the 23rd:

A BILL to be entitled an Act to amend an Act creating the office of commissioner of Cherokee County, approved August 9, 1915 (Ga. L. 1915, p. 177), as amended, particularly by an Act approved March 30, 1989 (Ga. L. 1989, p. 4295), so as to provide that candidates for the board of commissioners shall have resided within the respective district from which they seek election for a period of at least 12 months immediately preceding their election; to provide for related matters; to provide contingent effective dates; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 414. By Representatives Brockway of the 102nd, Dudgeon of the 25th, Jasperse of the 11th, Kaiser of the 59th, Stovall of the 74th and others:

A BILL to be entitled an Act to amend Chapter 2 of Title 20 of the Official Code of Georgia Annotated, relating to elementary and secondary education, so as to establish and implement policies and requirements with respect to the collection and disclosure of student data; to provide for related matters; to provide for an effective date; to provide for applicability; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Education.

HB 415. By Representatives Harbin of the 122nd, Pruett of the 149th, Clark of the 101st, Wilkinson of the 52nd, Nix of the 69th and others:

A BILL to be entitled an Act to amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, so as to provide that machinery and equipment used in research and development is exempt from sales and use taxes; to provide and revise definitions; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HB 416. By Representatives Rogers of the 29th, Cooper of the 43rd, Rynders of the 152nd, Kidd of the 145th, Hatchett of the 150th and others:

A BILL to be entitled an Act to amend Chapter 1 of Title 43 of the Official Code of Georgia Annotated, relating to general provisions relative to professions and businesses, so as to provide for certain identification by health care practitioners to patients with regard to their license; to provide for a short title; to provide for legislative findings; to provide for definitions; to require that advertisements identify a health care practitioner's license; to require identifiers and signage; to provide for applicability; to provide for violations; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Health & Human Services.

HB 417. By Representatives Frye of the 118th, Quick of the 117th, Williams of the 119th, Atwood of the 179th, Hitchens of the 161st and others:

A BILL to be entitled an Act to amend Title 40 of the Official Code of Georgia Annotated, relating to motor vehicles, so as to provide for

definitions; to require drivers of motor vehicles to stop at crosswalks with pedestrian-activated rectangular rapid flash beacons; to make it unlawful to activate such devices when there is no intent to cross a roadway; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Motor Vehicles.

HB 418. By Representatives Reeves of the 34th, Tanner of the 9th, Efstration of the 104th, Ramsey of the 72nd and Strickland of the 111th:

A BILL to be entitled an Act to amend Code Section 15-12-60 of the Official Code of Georgia Annotated, relating to the qualifications for grand jurors, so as to prohibit certain individuals from serving as grand jurors; to prohibit quashing of indictments when ineligible grand jurors serve on a grand jury; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Judiciary.

HB 419. By Representative Martin of the 49th:

A BILL to be entitled an Act to amend Chapter 8 of Title 48 of the Official Code of Georgia Annotated, relating to sales and use taxes, so as to change certain definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HB 420. By Representative Martin of the 49th:

A BILL to be entitled an Act to amend Article 9 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated, relating to franchise taxes, so as to change certain definitions regarding such taxes; to provide an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HB 421. By Representatives Nimmer of the 178th, Coomer of the 14th and Dickey of the 140th:

A BILL to be entitled an Act to amend Code Section 47-2-221 of the Official Code of Georgia Annotated, relating to disability allowances payable to personnel for certain disabilities arising in the line of duty, so as to provide

that community supervision officers employed by the Department of Community Supervision shall be entitled to certain disability benefits; to provide conditions for an effective date and automatic repeal; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Public Safety & Homeland Security.

HB 422. By Representatives Nimmer of the 178th, Coomer of the 14th and Dickey of the 140th:

A BILL to be entitled an Act to amend Code Section 47-2-323 of the Official Code of Georgia Annotated, relating to membership in retirement system of employees of the Georgia Public Defender Standards Council, creditable service, and contributions, so as to change the name of the council; to provide conditions for an effective date and automatic repeal; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Retirement.

HB 423. By Representatives Caldwell of the 20th, Pezold of the 133rd, Turner of the 21st, Brockway of the 102nd, Spencer of the 180th and others:

A BILL to be entitled an Act to amend Code Section 45-12-75 of the Official Code of Georgia Annotated, relating to the contents and form of the budget report, so as to require that the budget report contain the constitutional authorization for each line item contained in the report; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Appropriations.

HB 424. By Representative Tarvin of the 2nd:

A BILL to be entitled an Act to authorize the governing authority of the City of LaFayette to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HB 425. By Representative Cheokas of the 138th:

A BILL to be entitled an Act to amend an Act providing a new charter for the City of Americus, approved April 13, 1992 (Ga. L. 1992, p. 5985), as amended, so as to provide for a city manager; to provide for appointment, qualifications, terms, removal, and vacancies; to provide for duties, powers, and responsibilities; to provide for appointment of a city clerk and finance director; to provide for related matters; to provide for applicability; to provide for an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Intragovernmental Coordination - Local.

HB 426. By Representatives Taylor of the 173rd, Smyre of the 135th, Stephens of the 164th, Abrams of the 89th, Sims of the 123rd and others:

A BILL to be entitled an Act to amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from sales and use tax, so as to provide a new exemption from state sales and use tax only for a limited period of time regarding the sale or use of tangible personal property to certain nonprofit health centers; to provide a new exemption for a limited period of time with respect to certain nonprofit volunteer health clinics; to provide an effective date; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Ways & Means.

HR 425. By Representative Ralston of the 7th:

A RESOLUTION honoring the life of Mr. Roy William Beaver and dedicating an intersection in his memory; and for other purposes.

Referred to the Committee on Transportation.

HR 426. By Representatives Gordon of the 163rd, Mitchell of the 88th, Marin of the 96th, Scott of the 76th, Jones of the 62nd and others:

A RESOLUTION encouraging the superior courts to prefer the suspension of the service of a sentence or probation in cases pertaining to the offense of abandonment; and for other purposes.

Referred to the Committee on Judiciary Non-Civil.

HR 450. By Representatives Turner of the 21st, McCall of the 33rd, Kaiser of the 59th, Stover of the 71st, Spencer of the 180th and others:

A RESOLUTION creating the House Study Committee on Genetically Engineered Foods; and for other purposes.

Referred to the Committee on Agriculture & Consumer Affairs.

By unanimous consent, the following Bills and Resolutions of the House and Senate were read the second time:

HB 387	HB 388
HB 389	HB 390
HB 391	HB 392
HB 393	HB 394
HB 395	HR 419
HR 420	HR 421
SB 58	SB 79
SB 93	

Representative Tankersley of the 160th District, Chairman of the Committee on Intragovernmental Coordination, submitted the following report:

Mr. Speaker:

Your Committee on Intragovernmental Coordination - Local Legislation has had under consideration the following Bills of the House and has instructed me to report the same back to the House with the following recommendations:

HB 305	Do Pass	HB 329	Do Pass
HB 345	Do Pass	HB 371	Do Pass
HB 379	Do Pass	HB 380	Do Pass

Respectfully submitted,
/s/ Tankersley of the 160th
Chairman

The following report of the Committee on Rules was read and adopted:

HOUSE RULES CALENDAR
FRIDAY, FEBRUARY 20, 2015

Mr. Speaker and Members of the House:

The Committee on Rules has fixed the calendar for this 19th Legislative Day as enumerated below:

DEBATE CALENDAR

Open Rule

None

Modified Open Rule

- HB 160 Game and fish; trapping of raccoons in certain counties; repeal a provision (GF&P-Dunahoo-30th)
- HB 246 Accountants; provide for powers and actions granted to other licensing boards; provisions (SBD-Knight-130th)
- HB 298 Certified process servers; sunset and legislative review provisions; repeal (Judy-Jacobs-80th)

Modified Structured Rule

- HB 73 Public officers; counties and municipalities provide by local law for district durational residency requirements; authorize (GAff-Turner-21st)
- HB 320 Scholarships; provide public disclosure of certain records held by Georgia Student Finance Commission, Georgia Higher Education Assistance Corporation and Georgia Student Finance Authority is not required; provisions (HEd-Williams-119th)

Structured Rule

- HB 49 Revenue and taxation; electronic service of certain notices; provide (W&M-Harrell-106th)
- HB 63 Georgia Employer GED Tax Credit Act of 2015; enact (Substitute)(W&M-Tanner-9th)
- HB 202 Revenue and taxation; provisions regarding ad valorem taxation, assessment, and appeal; provide comprehensive revision (Substitute)(W&M-Battles-15th)

Bills and Resolutions on this calendar may be called in any order the Speaker desires.

Respectfully submitted,
/s/ Meadows of the 5th
Chairman

By unanimous consent, the following Bills of the House were taken up for consideration and read the third time:

HB 305. By Representative Jackson of the 128th:

A BILL to be entitled an Act to create the Sandersville School Building Authority; to provide for a short title; to confer powers and impose duties on the authority; to provide for the membership and the appointment of members of the authority and their terms of office, qualifications, duties, and powers; to provide for vacancies, organization, meetings, and expenses; to provide for definitions; to provide for the transfer of property; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

HB 329. By Representatives Reeves of the 34th, Carson of the 46th, Evans of the 42nd, Setzler of the 35th, Thomas of the 39th and others:

A BILL to be entitled an Act to amend an Act creating a new charter for the City of Kennesaw, approved May 6, 2013 (Ga. L. 2013, p. 4234), as amended, particularly by an Act approved April 10, 2014 (Ga. L. 2014, p. 4106), so as to change the provisions relating to the corporate limits of the city; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

HB 345. By Representatives Trammell of the 132nd and Nix of the 69th:

A BILL to be entitled an Act to amend an Act to incorporate the City of Hogansville in Troup County, Georgia, approved February 13, 1976 (Ga. L. 1976, p. 2588), as amended, so as to provide for certain procedures for the filling of vacancies in the office of mayor or councilmember; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

HB 371. By Representatives Corbett of the 174th, Shaw of the 176th, Sharper of the 177th and Carter of the 175th:

A BILL to be entitled an Act to amend an Act creating a new charter for the City of Lake Park, approved April 17, 1973 (Ga. L. 1973, p. 3074), as amended, particularly by an Act approved March 22, 1989 (Ga. L. 1989, p. 4123), so as to provide for the election and terms of office of the mayor and councilmen; to provide for related matters; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

HB 379. By Representatives Dickerson of the 113th, Welch of the 110th, Rutledge of the 109th and Belton of the 112th:

A BILL to be entitled an Act to authorize the City of Porterdale to exercise all redevelopment and other powers under Article IX, Section II, Paragraph VII(b) of the Constitution and Chapter 44 of Title 36 of the O.C.G.A., the "Redevelopment Powers Law," as amended; to provide for a referendum; to provide effective dates; to provide for automatic repeal under certain circumstances; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

HB 380. By Representatives Nix of the 69th, Trammell of the 132nd and Pezold of the 133rd:

A BILL to be entitled an Act to provide for the creation of one or more community improvement districts in Troup County; to provide for severability; to provide a short title; to provide for an effective date; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

By unanimous consent, the following roll call vote was made applicable to the previously read Bills.

On the passage of the Bills, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	Y Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
Y Allison	Y Corbett	Y Harrell	Y Morris	E Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatchett	Y Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre

Y Ballinger	Y Dempsey	E Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	Y Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	Y Pak	Y Stephenson
Y Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
Y Brockway	Y Efstration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	Y Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	Y Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Y Fludd	E Kidd	Y Rhodes	Y Welch
Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Y Knight	Y Roberts	Y Werkheiser
Y Carter	Y Gardner	Y LaRiccia	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Y Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bills, the ayes were 160, nays 0.

The Bills, having received the requisite constitutional majority, were passed.

The following message was received from the Senate through Mr. Cook, the Secretary thereof:

Mr. Speaker:

The Senate has passed by the requisite constitutional majority the following bills of the Senate and House:

SB 51. By Senators Burke of the 11th, Watson of the 1st, Hufstetler of the 52nd, Millar of the 40th, Miller of the 49th and others:

A BILL to be entitled an Act to amend Chapter 4 of Title 26 of the Official Code of Georgia Annotated, relating to pharmacists and pharmacies, so as to provide for substitutions of interchangeable biological products; to define

certain terms; to provide for requirements and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

- SB 65. By Senators Stone of the 23rd, Hill of the 6th, Albers of the 56th, McKoon of the 29th, Jones II of the 22nd and others:

A BILL To be entitled an Act to amend Code Section 44-13-100 of the Official Code of Georgia Annotated, relating to exemptions for the purposes of bankruptcy and intestate insolvent estates, so as to change provisions relating to an exemption; to provide for related matters; to repeal conflicting laws; and for other purposes.

- HB 38. By Representative Taylor of the 173rd:

A BILL to be entitled an Act to authorize the Magistrate Court of Grady County to impose and collect county law library fees as part of the court costs in the magistrate court; to provide for practices and procedures connected therewith; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

- HB 148. By Representatives Dickey of the 140th and Clark of the 147th:

A BILL to be entitled an Act to authorize the governing authority of the City of Byron to levy an excise tax pursuant to subsection (b) of Code Section 48-13-51 of the O.C.G.A.; to provide procedures, conditions, and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

- HB 257. By Representatives Taylor of the 173rd and Powell of the 171st:

A BILL to be entitled an Act to amend an Act relating to the board of commissioners of Decatur County, approved March 4, 1935 (Ga. L. 1935, p. 630), as amended, so as to restate the provisions of said Act; to provide for the election of a chairperson and vice-chairperson of the board by its members; to provide for related matters; to repeal conflicting laws; and for other purposes.

- HB 258. By Representatives Taylor of the 173rd and Powell of the 171st:

A BILL to be entitled an Act to abolish the office of treasurer of Decatur County; to provide for the transfer of duties; to repeal an Act to provide compensation for the treasurer of Decatur County, approved August 16, 1915 (Ga. L. 1915, p. 209), as amended; to provide for an effective date; to repeal conflicting laws; and for other purposes.

By unanimous consent, the following Bills of the Senate were read the first time and referred to the Committees:

SB 51. By Senators Burke of the 11th, Watson of the 1st, Hufstetler of the 52nd, Millar of the 40th, Miller of the 49th and others:

A BILL to be entitled an Act to amend Chapter 4 of Title 26 of the Official Code of Georgia Annotated, relating to pharmacists and pharmacies, so as to provide for substitutions of interchangeable biological products; to define certain terms; to provide for requirements and limitations; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Health & Human Services.

SB 65. By Senators Stone of the 23rd, Hill of the 6th, Albers of the 56th, McKoon of the 29th, Jones II of the 22nd and others:

A BILL To be entitled an Act to amend Code Section 44-13-100 of the Official Code of Georgia Annotated, relating to exemptions for the purposes of bankruptcy and intestate insolvent estates, so as to change provisions relating to an exemption; to provide for related matters; to repeal conflicting laws; and for other purposes.

Referred to the Committee on Judiciary.

The following members were recognized during the period of Morning Orders and addressed the House:

Representatives Dempsey of the 13th, Smith of the 70th, Taylor of the 79th, Fludd of the 64th, Dudgeon of the 25th, Stover of the 71st, and Glanton of the 75th.

Representative Powell of the 32nd District, Chairman of the Committee on Public Safety and Homeland Security, submitted the following report:

Mr. Speaker:

Your Committee on Public Safety and Homeland Security has had under consideration the following Bills of the House and has instructed me to report the same back to the House with the following recommendations:

HB 114	Do Pass, by Substitute	HB 123	Do Pass, by Substitute
HB 206	Do Pass	HB 338	Do Pass

Respectfully submitted,
/s/ Powell of the 32nd
Chairman

The following Resolution of the House was read and referred to the Committee on Rules:

HR 451. By Representative Williamson of the 115th:

A RESOLUTION commending the Social Circle High School wrestling team and inviting them to be recognized by the House of Representatives; and for other purposes.

The following Resolutions of the House, referred to the House Rules Subcommittee on Invites, were reported by the Committee on Rules with the following recommendations:

HR 427 Do Pass
HR 428 Do Pass

The following Resolutions of the House, favorably reported by the Committee on Rules, were read and adopted:

HR 427. By Representatives Hightower of the 68th, Powell of the 32nd, Gravley of the 67th, Jasperse of the 11th, Taylor of the 173rd and others:

A RESOLUTION commending the Emergency Management Association of Georgia, recognizing February 25, 2015, as Emergency Management Association Day at the capitol, and inviting the association to be recognized by the House of Representatives; and for other purposes.

HR 428. By Representatives Jacobs of the 80th, Abrams of the 89th, Pak of the 108th, Wilkinson of the 52nd, Oliver of the 82nd and others:

A RESOLUTION recognizing the month of April, 2015, as Genocide Prevention and Awareness Month at the Capitol and inviting the Georgia Coalition to Prevent Genocide to be recognized by the House of Representatives; and for other purposes.

The following Resolutions of the House were read and adopted:

HR 452. By Representative Efstoration of the 104th:

A RESOLUTION recognizing and commending Sandra Jo Anne Middlebrooks Orr and James Herbert "Jimmy" Orr, Jr., on the occasion of their 53rd wedding anniversary; and for other purposes.

HR 453. By Representatives Glanton of the 75th, Douglas of the 78th, Stovall of the 74th, Scott of the 76th and Mabra of the 63rd:

A RESOLUTION recognizing and commending Councilman Wallace Norrington on his outstanding public service; and for other purposes.

HR 454. By Representatives Greene of the 151st, Oliver of the 82nd and Houston of the 170th:

A RESOLUTION honoring the life and memory of Doris Watson Joiner; and for other purposes.

HR 455. By Representatives Mosby of the 83rd, Stephenson of the 90th and Henson of the 86th:

A RESOLUTION commending the social work profession and recognizing March, 2015, as National Social Work Month; and for other purposes.

Under the general order of business, established by the Committee on Rules, the following Bills of the House were taken up for consideration and read the third time:

HB 202. By Representatives Battles of the 15th, Williamson of the 115th, Harrell of the 106th, Jasperse of the 11th, Taylor of the 79th and others:

A BILL to be entitled an Act to amend Title 48 of the O.C.G.A., relating to revenue and taxation, so as to provide for the comprehensive revision of provisions regarding ad valorem taxation, assessment, and appeal; to provide for related matters; to provide for effective dates; to repeal conflicting laws; and for other purposes.

The following Committee substitute was read and adopted:

A BILL TO BE ENTITLED
AN ACT

To amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide for the comprehensive revision of provisions regarding ad

valorem taxation, assessment, and appeal; to provide for electronic notice of certain tax bills or delinquent notices; to change certain provisions regarding the publication of ad valorem tax rates; to change certain provisions relating to interest on unpaid ad valorem taxes; to change certain provisions regarding penalties for certain incomplete or improper tax digests; to change certain provisions relating to joint county appraisal staffs and contracting for advice and assistance; to change certain provisions relating to ascertainment of taxable property, assessments and penalties against unreturned property, and changing valuations established by appeal; to repeal certain provisions regarding unreturned property in counties having a population of 600,000 or more; to change certain provisions relating to the time for completion of revision and assessment of returns and submission of completed tax digest to the state revenue commissioner; to change certain provisions relating to the annual notice of current assessment; to provide a cause of action for failure to provide requested information; to revise substantially certain provisions relating to county boards of equalization and ad valorem tax appeals; to provide for an appeal administrator and to specify powers, duties, and functions; to repeal and reenact certain provisions regarding arbitration appeals and court appeals of ad valorem taxes; to change certain provisions relating to examination of county tax digests by the state revenue commissioner and provide that certain assessments and penalties shall not apply during a specified period of time; to change certain provisions relating to the levy and collection of tax by municipalities for independent school systems; to change certain provisions relating to the issuance of mobile home location permits; to provide for increased criminal penalties for failure to attach and display certain mobile home decals; to change certain provisions relating to mobile home tax returns and decal application and issuance; to change certain provisions relating to real estate transfer tax exemptions; to change certain provisions relating to real estate transfer tax payment as certain filing prerequisites; to provide for powers, duties, and authority of the Department of Revenue and the state revenue commissioner; to provide for related matters; to provide for effective dates; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is amended in Code Section 48-3-3, relating to issuance of tax executions, by revising paragraph (1) of subsection (e) as follows:

"(e)(1)(A) Whenever technologically feasible, the tax collector or tax commissioner, at the time tax bills or any subsequent delinquent notices are mailed, shall also mail such bills or notices to any new owner that at that time appear in the records of the county board of tax assessors. The bills or notices shall be mailed to the address of record as found in the county board of tax assessors' records.

(B)(i) In the discretion of the tax commissioner, a taxpayer shall have the option of receiving tax bills or subsequent delinquent notices via electronic transmission in lieu of receiving a paper bill via first-class mail. The subject line of such

transmission shall show the words 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on such transmission shall serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner shall mail such tax bill or subsequent delinquent notice to the address of record as found in the county board of tax assessors' records.

(ii) The commissioner shall develop and make available to tax commissioners a suitable form for use by taxpayers in exercising the option to receive tax bills or subsequent delinquent notices via electronic transmission."

SECTION 2.

Said title is further amended in Code Section 48-5-32, relating to publication of ad valorem tax rates, by revising subsection (b) as follows:

"(b)(1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:

~~(1)(A)~~ (A) At least ~~two weeks~~ one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

~~(2)(B)~~ (B) At least ~~two weeks~~ one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy."

SECTION 3.

Said title is further amended in Code Section 48-5-148, relating to interest on unpaid ad valorem taxes, by revising paragraph (3) of subsection (a) as follows:

"(3) In the discretion of the tax commissioner, a taxpayer shall have the option of receiving notices of taxes due via electronic transmission in lieu of receiving a paper bill via first-class mail. The subject line of such transmission shall show the words 'STATUTORY ELECTRONIC SERVICE' in capital letters, and the date shown on such transmission shall serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner shall mail a bill to the address of record as found in the county board of tax assessors' records. After notices of taxes due are mailed out, each Each taxpayer shall be afforded 60 days from date of postmark to make full payment of taxes due before the taxes shall bear interest as provided in this Code section. This paragraph shall not apply in those counties in which a lesser time has been provided by law."

SECTION 4.

Said title is further amended in Code Section 48-5-205, relating to penalties for certain incomplete or improper tax digests, by revising subsection (a) as follows:

"(a) If a tax receiver or tax commissioner fails to have his or her digest completed and deposited by ~~August~~ September 1 in each year, unless excused by provisions of law or by the commissioner, ~~he~~ such tax receiver or tax commissioner shall forfeit one-tenth of his or her commissions for each week's delay. If the delay extends beyond 30 days, such tax receiver or tax commissioner ~~he~~ shall forfeit one-half of his or her commissions. If the delay extends beyond the time when the Governor and commissioner fix the rate percentage, ~~he~~ such tax receiver or tax commissioner shall forfeit all ~~his~~ such tax receiver's or tax commissioner's commissions."

SECTION 5.

Said title is further amended by revising Code Section 48-5-265, relating to joint county appraisal staffs and contracting for advice and assistance, as follows:

"48-5-265.

(a)(1) The governing authorities of any two or more ~~Contiguous Class I~~ counties may join together and ~~contract to~~ by intergovernmental agreement create a joint county property appraisal staff following consultation with the county boards of tax assessors of such counties. Under any such ~~contract~~ intergovernmental agreement, the parcels of real property within the ~~contracting~~ counties subject to the intergovernmental agreement shall be totaled, and the counties shall be deemed one county for purposes of determining the class of the counties, the resulting minimum staff requirements, and the amount of money to be received from the department. The costs of the joint county property appraisal staff shall be ~~shared, each county's share to be based upon the ratio which the number of parcels of real property in each contracting county bears to the total number of parcels of real property in all the contracting counties. Any number of Class I counties may join together to create a joint county property appraisal staff determined in the intergovernmental agreement.~~

(2) The governing authorities of any two or more counties may execute an intergovernmental agreement to provide for the sharing of one or more designated members of property appraisal staff following consultation with the county boards of tax assessors of such counties. The costs of such shared staff members shall be determined in the intergovernmental agreement.

(b) The governing authorities of any two or more counties may join together and by intergovernmental agreement ~~Each Class I county may contract with a contiguous county which has a minimum county property appraisal staff to carry out this part following consultation with the county boards of tax assessors of such counties. Counties contracting in this manner~~ All counties subject to an intergovernmental agreement under this subsection shall retain their separate character for the purpose of determining the class and minimum staff requirements for each ~~contracting~~ county.

(c)(1) Any ~~Each Class I~~ county, at its discretion, may enter into contracts with persons to render advice or assistance to the county board of tax assessors ~~and to the~~

~~county board of equalization~~ in the assessment and equalization of taxes ~~and to perform such other ministerial duties as are necessary and appropriate to carry out this part,~~ the establishment of property valuations, or the defense of such valuations. Such advice and assistance shall be in compliance with the laws of this state and the rules and regulations of the commissioner. Individuals performing services under such contracts shall complete satisfactorily such training courses as directed by the commissioner. The function of any person contracting to render such services shall be advisory or ministerial, ~~only~~ and the final decision as to the amount of assessments and the equalization of assessments shall be made by the county board of tax assessors ~~and the county board of equalization~~ and shall be set forth in the minutes of the county board of tax assessors.

(2) No contract entered into pursuant to paragraph (1) of this subsection shall contain any provision authorizing payment to any person contracted with, or to any person employed by any person contracted with, upon a percentage basis or upon any basis under which compensation is dependent or conditioned in any way upon increasing or decreasing the aggregate assessment of property in the county. Any contract or provision of a contract which is in violation of this paragraph ~~is~~ shall be void and unenforceable."

SECTION 6.

Said title is further amended in Code Section 48-5-299, relating to ascertainment of taxable property, assessments and penalties against unreturned property, and changing valuations established by appeal, by revising subsections (b) and (c) as follows:

~~"(b)(1) In all cases where unreturned property is assessed by the county board of tax assessors after the time provided by law for making tax returns has expired, the board shall add to the amount of state and county taxes due a penalty of 10 percent of the amount of the tax due or, if the principal sum of the tax so assessed is less than \$10.00 in amount, a penalty of \$1.00. The penalty provided in this subsection shall be collected by the tax collector or the tax commissioner and in all cases shall be paid into the county treasury and shall remain the property of the county.~~

~~(2)(A) The provisions of paragraph (1) of this subsection to the contrary notwithstanding, this paragraph shall apply with respect to counties having a population of 600,000 or more according to the United States decennial census of 1970 or any future such census.~~

~~(B) In all cases in which unreturned personal property is assessed by the board after the time provided by law for making tax returns has expired, the board shall add to the assessment of the property a penalty of 10 percent, which shall be included as a part of the taxable value for the year.~~

(c) ~~Real property, When the value of which was real property is reduced and such reduction is established by an appeal as the result of either any appeal decision rendered pursuant to Code Section 48-5-311 or stipulated by agreement of the parties to such an appeal that this subsection shall apply in any year, and that real property has not been returned by the taxpayer at a different value during the next two successive years, then~~

the valuation so established by such decision or agreement may not be changed by the board of tax assessors during such two years for the sole purpose of changing the valuation so established ~~or by such decision or agreement rendered in an appeal to the board of equalization or superior court~~. In such cases, before changing such value or decision, the board of tax assessors shall first conduct an investigation into factors currently affecting the fair market value. The investigation necessary shall ~~include, but not be limited to,~~ a visual on-site inspection of the property to ascertain if there have been any additions, deletions, or improvements to such property or the occurrence of other factors that ~~might~~ substantially affect the current fair market value of such property. If a review to determine if there are any errors in the description and characterization of such property in the files and records of the board of tax assessors discloses any errors, such errors shall not be the sole sufficient basis for increasing the valuation during the two-year period."

SECTION 7.

Said title is further amended by revising Code Section 48-5-302, relating to the time for completion of revision and assessment of returns and submission of completed tax digest to the state revenue commissioner, as follows:

"48-5-302.

Each county board of tax assessors shall complete its revision and assessment of the returns of taxpayers in its respective county by July ~~1~~ 15 of each year, except that, in all counties providing for the collection and payment of ad valorem taxes in installments, such date shall be June 1 of each year. The tax receiver or tax commissioner shall then immediately forward one copy of the completed digest to the commissioner for examination and approval."

SECTION 8.

Said title is further amended in Code Section 48-5-306, relating to annual notice of current assessment, by revising division (b)(2)(A)(iii), subparagraph (b)(2)(B), and subsection (d) as follows:

"(iii) For a parcel of nonhomestead property with a fair market value in excess of ~~\$1 million~~ \$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."

"(B) The notice shall also contain the following ~~statement~~ 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."

"(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 and testing uniformity, 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¢ 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. Such actions may be brought by any person, firm, corporation, or other entity.

(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.

(C) Any agency or person who provides access to information in good faith reliance on the requirements of this subsection shall not be liable in any action on account of such decision."

SECTION 9.

Said title is further amended in Code Section 48-5-311, relating to county boards of equalization and ad valorem tax appeals, by revising subsections (a) through (e) and (h) through (o) and by adding new subsections to read as follows:

"(a) **Establishment 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 ~~the~~ 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 grand jury of any such county members of each board of equalization~~ may designate a chairperson and two vice chairpersons of each such board of equalization. ~~The chairperson and vice chairpersons shall be vested with full administrative authority in calling and conducting the business of the board.~~ 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 and shall specify which ~~clerk of the superior court~~ appeal administrator shall have oversight over and supervision of such regional board. 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 commissioner 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 ~~on or after January 1, 1981,~~ 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 that 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.

~~(B)(C)(i) No person shall be eligible to hear an appeal as a member of a board of equalization on or after January 1, 2011, unless prior to hearing such appeal, that person shall satisfactorily complete the 40 hours of instruction in appraisal and equalization processes and procedures required under subparagraph (A) of this paragraph.~~ Any person appointed to such 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 that 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 ~~issue and deliver~~ 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 his or her designee 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)(5)(B)~~ (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 clerk of the superior court~~ 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 ~~(d) of this Code section~~. 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 ~~clerk of superior court~~ 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 ~~clerk of superior court~~ 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 ~~clerk of superior court~~ 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 until 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 ~~clerk of superior court~~ 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 ~~clerk of superior court~~ 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 either:

(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; ~~or~~

(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 ~~\$1 million~~ \$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.

(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 or to a hearing officer 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 shall consider the appraisal upon request. Within 45 days of the receipt of the taxpayer's appraisal, the board 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.

(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 clerk of the superior court~~ 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.

(2)(A) 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 mailing to or 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, ~~institute an~~ notify the county board of tax assessors to continue the taxpayer's appeal to the county board of ~~tax assessors~~ 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 ~~appeal~~ 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 any each year in which no county-wide revaluation is implemented,~~ the county board of tax assessors shall make its determination and notify the taxpayer 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 during such year, ~~the appeal shall be automatically referred to the county board of equalization~~ property valuation submitted by the taxpayer shall become the assessed fair market value for the taxpayer's property for the tax year under appeal.

(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. 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 make its determination and notify the taxpayer or the taxpayer's attorney 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 determination 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 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 ~~contiguous~~ 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 render 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 ~~render~~ announce its decision on each appeal at the conclusion of the hearing ~~under~~ 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 ~~must~~ 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 clerk of the superior court~~ appeal administrator shall furnish the county board of equalization necessary facilities and ~~secretarial and clerical~~ administrative help. ~~The clerk of the superior court~~ 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 ~~must~~ shall consider in the performance of its duties the information furnished by the county board of tax assessors and the taxpayer.

(8) 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 ~~must~~ shall consider the study upon any such request.

(9) 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.

(10) Within ten days of a final determination of value under this Code section with no further option to appeal, the county board of tax assessors shall forward such final determination of value to the tax commissioner.

(e.1)(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 \$1-million \$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 but which is not permanently affixed to such tower 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 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 clerk of the superior court~~ 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 either changes or corrections are made by the county board of tax assessors, or if no changes are made, the board shall notify the taxpayer in writing of ~~such changes~~ the board's decision. If within 30 days of the mailing of such notice the taxpayer notifies the county board of tax assessors in writing that ~~such changes or corrections are~~ the board's decision is not acceptable, the county board of tax assessors shall, within 30 days of the date of mailing of such taxpayer's notification, ~~send or deliver~~ certify the notice of appeal and ~~send or deliver~~ all necessary papers to the ~~clerk of the superior court~~ appeal administrator and mail a copy to the taxpayer.

(6)(A) ~~The clerk of superior court~~ 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 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 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 send ~~the taxpayer~~ both parties the decision in writing.

(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; and the fair market value as set forth in such agreement shall become final;~~ and subsection (c) of Code Section 48-5-299 shall apply. The provisions contained in this paragraph 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. ~~If the clerk of the superior court, after diligent search, cannot find a qualified hearing officer who is willing to serve, the clerk of the superior court shall notify the county board of tax assessors in writing. The county board of tax assessors shall then certify the appeal to the county or regional board of equalization.~~

(11) The commissioner shall promulgate rules and regulations for the proper administration of this subsection, including, but not limited to, ~~a uniform appeal form; 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."

"(h) **Recording of interviews.**

In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to make recordings of any interview with any officer or employee of the taxing authority relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, at the taxpayer's expense and with equipment provided by the taxpayer, and no such officer or employee may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview.

(i) **Alternate members of boards of equalization.**

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

- (1) 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;
- (2) In any appeal with respect to which a member of the board is disqualified and shall be considered a member of the board; or
- (3) In any appeal at a regularly scheduled or called meeting in the absence of a member and shall be considered a member of the board.

(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.

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 subsection shall be paid from the county treasury upon certification by the member of the days expended in consideration of appeals.

(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 ~~deduction~~ 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 ~~on the amount of the deduction~~ at the same rate specified in Code Section 48-2-35 which shall accrue from ~~November 15~~ the due date of the taxable year in question or the date ~~the final installment was due or was paid~~, whichever is later, through the date on which the ~~refund is paid or 60 days from the date of the final determination of value was made, whichever is earlier~~. In no event shall the amount of such interest exceed ~~\$150.00~~ \$500.00 for homestead property or ~~\$5,000.00~~ \$500.00 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 ~~along with interest, as specified in Code Section 48-2-35. The tax commissioner shall adjust the tax bill, including interest, within 15 days from the date of the final determination of value and mail the adjusted bill to the taxpayer. Such interest shall accrue from November 15 of the taxable year in question or the final installment of the tax was due through the date on which the bill was adjusted and mailed or 15 days from the date of the final determination, whichever is earlier. The interest computed on the additional billing shall in no event exceed \$150.00 for homestead property or \$5,000.00 for nonhomestead property.~~ 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 ~~and interest~~. Once the 60 day payment period has expired, the bill shall be considered past due and interest shall accrue 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 e-mail in portable document format using all e-mail addresses provided by the board of tax assessors and showing in the subject line of the e-mail message the words 'STATUTORY ELECTRONIC SERVICE' in capital letters. 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 attorney in writing to act on the taxpayer's behalf, all notices required to be provided to the taxpayer regarding hearing times, dates, certifications, or official actions shall instead be provided to such attorney."

SECTION 9A.

Said title is further amended in Code Section 48-5-311, relating to county boards of equalization and ad valorem tax appeals, by repealing and reenacting subsections (f) and (g) to read as follows:

"(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; 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; and a confirmation of the amount of the filing fees, if any, required under Code Section 15-6-77 and notice that within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, the taxpayer shall pay to the appeal administrator the fees, if any, if the county board of tax assessors rejects the appraisal. Failure of the taxpayer to provide such certified appraisal and filing fees 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 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, and the filing fees shall be returned to the taxpayer. 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, 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. 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 may issue an order authorizing the arbitration, may advise the parties to initiate an appeal to the superior court pursuant to subsection (g) of this Code section, or may provide other appropriate relief as may be warranted in the discretion of the presiding or chief judge.

(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 one-time 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 one-time 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 and the final value submitted by the taxpayer. The taxpayer shall be responsible for the cost of any appraisal by the taxpayer's appraiser;

(ix) The arbitrator may consider, but shall not be bound by, 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 send both parties the decision in writing;

(x) If the taxpayer's value is closest to the fair market value determined by the arbitrator, the county shall be responsible for the appeal administrator's fees, if any, and 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 appeal administrator's fees, if any, and 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) The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation established or rendered by any county board of equalization, arbitrator, hearing officer, or superior court.

(5)(A) If the county's tax bills are issued before an arbitrator has rendered his or her decision on property which is on appeal, the county board of tax assessors shall specify to the county tax commissioner the lesser of the valuation in the year preceding the year in which the appeal was filed or 85 percent of the current year's value, unless the property in issue 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 the taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the current year's valuation if no structural 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.

(B) 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.

(C) 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.

(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 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, 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. If the appellant 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 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. Upon 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 by this paragraph, 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."

SECTION 10.

Said title is further amended in Code Section 48-5-345, relating to county tax digests and deviations from certain assessment ratio, by adding a new subsection to read as follows:

"(c) Beginning with tax digests on or after the effective date of this subsection, no county shall be subject to the assessment authorized by subparagraph (b) of this Code section."

SECTION 11.

Said title is further amended by revising subsection (a) of Code Section 48-5-405, relating to the levy and collection of tax by municipalities for independent school systems, as follows:

"(a) Each municipality authorized by law to maintain an independent school system may support and maintain the public common schools within the independent school system by levy of ad valorem taxes at the rate fixed by law upon all taxable property within the limits of the ~~municipality~~ independent school system. The board of education of the municipality or other authority charged with the duty of operating the independent school system shall annually recommend to the governing authority of the municipality the rate of the tax levy, within the limitations fixed by law, to be made upon all taxable property within the limits of the ~~municipality~~ independent school system. Taxes levied and collected for support and maintenance of the independent school system by the municipal governing authority shall be appropriated, when collected, by the governing authority to the board of education or other authority charged with the duty of operating the independent school system. Funds appropriated to an independent school system shall be expended by the board of education or other authority charged with the duty of operating the independent school system only for educational purposes including, but not limited to, school lunch purposes. The term 'school lunch purposes' shall include payment of costs and expenses incurred in the purchase of school lunchroom supplies; the purchase, replacement, or maintenance of school lunchroom equipment; the transportation, storage, and preparation of foods; and all current operating expenses incurred in the management and operation of school lunch programs in the public common schools of the independent school system. 'School lunch purposes' shall not include the purchase of foods."

SECTION 12.

Said title is further amended by revising Code Section 48-5-492, relating to issuance of mobile home location permits, as follows:

"48-5-492.

(a) Each year every owner of a mobile home subject to taxation under this article shall obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner of the county of taxation of the mobile home a mobile home location permit. The issuance of the permit by the tax collector or tax commissioner shall be evidenced by the issuance of a decal, the color of which shall be prescribed for each year by the commissioner. Each decal shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner.

(b) Except as provided for mobile homes owned by a dealer, no mobile home location permit shall be issued by the tax collector or tax commissioner until all ad valorem taxes due on the mobile home have been paid. Each year every owner of a mobile home situated in this state on January 1 which is not subject to taxation under this article shall obtain on or before ~~May~~ April 1 from the tax collector or tax commissioner

of the county where the mobile home is situated a mobile home location permit. The issuance of the permit shall be evidenced by the issuance of a decal which shall reflect the county of issuance and the calendar year for which the permit is issued. The decal shall be prominently attached and displayed on the mobile home by the owner."

SECTION 13.

Said title is further amended in Code Section 48-5-493, relating to penalties for failure to attach and display certain decals, by revising paragraph (2) of subsection (a) as follows:

"(2) Any person who violates paragraph (1) of this subsection shall be guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not less than ~~\$25.00~~ \$100.00 nor more than ~~\$200.00~~ \$300.00, except that upon receipt of proof of purchase of a decal prior to the date of the issuance of a summons, the fine shall be ~~\$25.00~~ \$50.00; provided, however, that in the event such person owns more than one mobile home in an individual mobile home park, then the maximum fine under this paragraph for such person with respect to such mobile home park shall not exceed \$1,000.00."

SECTION 14.

Said title is further amended by revising Code Section 48-5-494, relating to mobile home tax returns and decal application and issuance, as follows:

"48-5-494.

Each year every owner of a mobile home subject to taxation under this article shall return the mobile home for taxation and shall pay the taxes due on the mobile home at the time the owner applies for the mobile home location permit, or at the time of the first sale or transfer of the mobile home after December 31, or on ~~May~~ April 1, whichever occurs first. If the owner returns such owner's mobile home for taxation prior to the date that the application for the mobile home location permit is required, such owner shall apply for the permit at the time such owner returns the mobile home for taxation."

SECTION 15.

Said title is further amended in Code Section 48-6-2, relating to real estate transfer tax exemptions, by revising subsection (b) as follows:

"(b) In order to exercise any exemption provided in this Code section, the total consideration of the transfer ~~shall be shown~~ for real and personal property conveyed shall be shown on the form prescribed in subsection (c) of Code Section 48-6-4."

SECTION 16.

Said title is further amended in Code Section 48-6-4, relating to real estate transfer tax payment as certain filing prerequisites, by revising subsections (a), (b), and (c) as follows: "(a) It is the intent of the General Assembly that the tax imposed by this article be paid to the clerk of the superior court or his or her deputy, and that the actual consideration of real and personal property conveyed shall be shown separately on the

form prescribed in subsection (c) of this Code section, prior to and as a prerequisite to the filing for record of any deed, instrument, or other writing described in Code Section 48-6-1.

(b) No deed, instrument, or other writing described in Code Section 48-6-1 shall be filed for record or recorded in the office of the clerk of the superior court or filed for record or recorded in or on any other official record of this state or of any county until the tax imposed by this article has been paid and until the actual consideration of real and personal property conveyed has been shown separately on the form prescribed in subsection (c) of this Code section; provided, however, that any such deed, instrument, or other writing filed or recorded which would otherwise constitute constructive notice shall constitute such notice whether or not such tax was in fact paid.

(c) The amount of tax to be paid on a deed, instrument, or other writing shall be determined on the basis of written disclosure of the actual consideration ~~or value~~ of the interest in the property granted, assigned, transferred, or otherwise conveyed. The disclosure of the amount of tax and the actual consideration shall be made on a form or in electronic format prescribed by the commissioner and provided by the clerk of the superior court. By the fifteenth day of the month following the month the deed, instrument, or other writing is recorded, a physical or electronic copy of each disclosure shall be forwarded or made available electronically to the state auditor and to the tax commissioner and the board of tax assessors in the county where the deed, instrument, or other writing is recorded."

SECTION 17.

(a) Section 11, this section, and Section 18 of this Act shall become effective upon the approval of this Act by the Governor or upon this Act becoming law without such approval.

(b) Section 10 of this Act shall become effective on January 1, 2017.

(c) The remaining sections of this Act shall become effective on January 1, 2016.

SECTION 18.

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

The report of the Committee, which was favorable to the passage of the Bill, by substitute, was agreed to.

On the passage of the Bill, by substitute, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	Y Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
N Allison	Y Corbett	Y Harrell	Y Morris	E Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatchett	Y Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	E Henson	Y Nix	Y Spencer

E Barr	Y Dickerson	Y Hightower	Y Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	Y Pak	Y Stephenson
Y Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
Y Brockway	Y Efrstration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	Y Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	Y Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Fludd	E Kidd	Y Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Y Knight	Y Roberts	Y Werkheiser
Y Carter	Y Gardner	Y LaRiccica	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Y Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, by substitute, the ayes were 161, nays 1.

The Bill, having received the requisite constitutional majority, was passed, by substitute.

HB 320. By Representatives Williams of the 119th, Ramsey of the 72nd, Carter of the 175th, Hatchett of the 150th, Peake of the 141st and others:

A BILL to be entitled an Act to amend Article 7 of Chapter 3 of Title 20 of the Official Code of Georgia Annotated, relating to scholarships, loans, and grants, so as to provide that public disclosure of certain records held by the Georgia Student Finance Commission, the Georgia Higher Education Assistance Corporation, and the Georgia Student Finance Authority is not required; to provide, without judicial action, for the garnishment of pay, loss of a professional license, offset of lottery winnings, and offset of a state tax refund for amounts owed to the Georgia Student Finance Commission and the Georgia Student Finance Authority; to provide for definitions; to provide for related matters; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

On the passage of the Bill, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	Y Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
Y Allison	Y Corbett	Y Harrell	Y Morris	E Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatcher	Y Mosby	Y Smith, R
Y Atwood	Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	E Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	Y Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	Y Pak	Y Stephenson
Y Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
Y Brockway	Y Efstration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	Y Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	Y Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Fludd	E Kidd	Y Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Knight	Y Roberts	Y Werkheiser
Y Carter	Y Gardner	Y LaRiccica	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Y Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, the ayes were 160, nays 0.

The Bill, having received the requisite constitutional majority, was passed.

HB 298. By Representatives Jacobs of the 80th, Willard of the 51st, Oliver of the 82nd, Beskin of the 54th, Pak of the 108th and others:

A BILL to be entitled an Act to amend Code Section 9-11-4.1 of the Official Code of Georgia Annotated, relating to certified process servers, so as to

repeal the sunset and legislative review provisions; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

On the passage of the Bill, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	N Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
N Allison	Y Corbett	Y Harrell	N Morris	Y Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatchett	Y Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	Y Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	Y Pak	Y Stephenson
Y Bell	E Dollar	N Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	N Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	N Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	N Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
Y Brockway	Y Efstration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	N Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	Y Ramsey	Y Turner
Y Burns	N Fleming	N Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Y Fludd	E Kidd	N Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Y Knight	N Roberts	Y Werkheiser
Y Carter	Y Gardner	N LaRiccica	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Y Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	N Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, the ayes were 150, nays 14.

The Bill, having received the requisite constitutional majority, was passed.

HB 160. By Representatives Dunahoo of the 30th, Jasperse of the 11th, Chandler of the 105th, Gravley of the 67th, Rogers of the 29th and others:

A BILL to be entitled an Act to amend Article 2 of Chapter 3 of Title 27 of the Official Code of Georgia Annotated, relating to wildlife trapping, trappers, and fur dealers, so as to repeal a provision prohibiting the trapping of raccoons in certain counties; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

On the passage of the Bill, the roll call was ordered and the vote was as follows:

N Abrams	Y Coomer	Y Harbin	N Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
Y Allison	Y Corbett	Y Harrell	Y Morris	N Smith, M
N Anderson	E Dawkins-Haigler	Y Hatcher	Y Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	N Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	N Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	N Holcomb	Y Pak	Y Stephenson
N Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
N Bennett	N Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	N Dukes	Y Jackson	Y Pezold	Y Tanner
N Beskin	Y Dunahoo	E Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
N Brockway	Y Efrstration	Y Jones, J.B.	Y Pruet	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	N Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	N Kaiser	Y Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Y Fludd	E Kidd	Y Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	N Frye	Y Knight	Y Roberts	Y Werkheiser
Y Carter	N Gardner	Y LaRiccia	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Golick	N Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, the ayes were 144, nays 18.

The Bill, having received the requisite constitutional majority, was passed.

HB 49. By Representatives Harrell of the 106th, Knight of the 130th, Fludd of the 64th, Powell of the 171st and Houston of the 170th:

A BILL to be entitled an Act to amend Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, so as to provide for electronic service of certain notices; to provide for related matters; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

On the passage of the Bill, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	Y Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
Y Allison	Y Corbett	Y Harrell	Y Morris	Y Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatchett	Y Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	Y Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	Y Oliver	Y Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	Y Pak	Y Stephenson
Y Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T
Y Brockway	Y Efstration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	Y Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	Y Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Y Fludd	E Kidd	Y Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Y Knight	Y Roberts	N Werkheiser
Y Carter	Y Gardner	Y LaRiccica	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Y Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson

Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, the ayes were 164, nays 1.

The Bill, having received the requisite constitutional majority, was passed.

The following Bill of the House, having been postponed from the previous legislative day, was taken up for consideration and read the third time:

HB 117. By Representatives Hamilton of the 24th, Pruett of the 149th, Fleming of the 121st, Strickland of the 111th, Kirby of the 114th and others:

A BILL to be entitled an Act to amend Chapter 8 of Title 34 of the O.C.G.A., relating to employment security, so as to change certain provisions relating to employment security; to modify the definition of the term "most recent employer"; to amend Code Section 50-36-1 of the O.C.G.A., relating to requirements, procedures, and conditions for verification of lawful presence within the United States, exceptions, regulations, and criminal and other penalties for violations, so as to provide a method for such verification of lawful presence that may be utilized in conjunction with the electronic filing of an application for unemployment insurance with the Department of Labor; to provide for related matters; to provide for an effective date; to repeal conflicting laws; and for other purposes.

The report of the Committee, which was favorable to the passage of the Bill, was agreed to.

On the passage of the Bill, the roll call was ordered and the vote was as follows:

Y Abrams	Y Coomer	Y Harbin	Y Meadows	Y Smith, E
E Alexander	Y Cooper	Y Harden	Y Mitchell	Y Smith, L
Y Allison	Y Corbett	Y Harrell	Y Morris	Smith, M
Y Anderson	E Dawkins-Haigler	Y Hatchett	Mosby	Y Smith, R
Y Atwood	Y Deffenbaugh	Y Hawkins	Y Nimmer	Y Smyre
Y Ballinger	Y Dempsey	Y Henson	Y Nix	Y Spencer
E Barr	Y Dickerson	Y Hightower	Y Oliver	Stephens, M
Y Battles	Y Dickey	Y Hitchens	Y O'Neal	Y Stephens, R
E Beasley-Teague	Y Dickson	Y Holcomb	E Pak	Y Stephenson
Y Bell	E Dollar	Y Holmes	Y Parrish	Y Stovall
Y Belton	Y Douglas	Y Houston	Y Parsons	Y Stover
Y Bennett	Y Drenner	Y Howard	E Peake	Y Strickland
Y Bentley	Y Dudgeon	Y Hugley	Y Petrea	Y Tankersley
Y Benton	Y Dukes	Y Jackson	Y Pezold	Y Tanner
Y Beskin	Y Dunahoo	Y Jacobs	Y Powell, A	Y Tarvin
E Beverly	Y Duncan	Y Jasperse	Y Powell, J	E Taylor, D
Y Broadrick	Y Ealum	Y Jones, J	Y Prince	Y Taylor, T

Y Brockway	Y Efstoration	Y Jones, J.B.	Y Pruett	Y Teasley
Y Brooks	Y Ehrhart	Jones, L	Y Quick	Y Thomas, A.M.
Y Bruce	Y England	Y Jones, S	Y Raffensperger	Y Thomas, E
E Bryant	Y Epps	E Jordan	Y Rakestraw	Y Trammell
Y Buckner	Y Evans	Y Kaiser	N Ramsey	Y Turner
Y Burns	Y Fleming	Y Kelley	Y Randall	E Waites
Y Caldwell, J	Y Floyd	Y Kendrick	Y Reeves	Y Watson
Y Caldwell, M	Y Fludd	E Kidd	Y Rhodes	Y Welch
Y Cantrell	Y Frazier	Y Kirby	Y Rice	Y Weldon
Y Carson	Y Frye	Y Knight	Y Roberts	Y Werkheiser
Y Carter	Y Gardner	Y LaRiccica	Y Rogers, C	Y Wilkerson
Y Casas	Y Gasaway	Y Lumsden	Y Rogers, T	Y Wilkinson
Y Chandler	Y Geisinger	Y Mabra	Y Rutledge	Y Willard
Y Cheokas	Y Glanton	Y Marin	Y Rynders	Y Williams, A
Y Clark, D	Golick	Y Martin	Y Scott	Y Williams, C
Y Clark, H	Y Gordon	Y Maxwell	E Setzler	Y Williams, E
Y Clark, V	Y Gravley	Y Mayo	Y Sharper	Y Williamson
Y Coleman	Y Greene	Y McCall	Y Shaw	Y Yates
Y Cooke	Y Hamilton	Y McClain	Y Sims	Ralston, Speaker

On the passage of the Bill, the ayes were 159, nays 1.

The Bill, having received the requisite constitutional majority, was passed.

By unanimous consent, the following Bills of the House were postponed until the next legislative day:

HB 63. By Representatives Tanner of the 9th, England of the 116th, Dickson of the 6th, Coleman of the 97th, Evans of the 42nd and others:

A BILL to be entitled an Act to amend Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to the imposition, computation, and rate of and exemptions from state income taxes, so as to revise the amount of the adult basic skills education program tax credit; to provide for procedures, conditions, and limitations; to provide an aggregate cap on the amount of the tax credit; to provide for a short title; to provide for an effective date and for applicability; to repeal conflicting laws; and for other purposes.

HB 73. By Representatives Turner of the 21st, Hamilton of the 24th, Taylor of the 173rd, Caldwell of the 20th, Hightower of the 68th and others:

A BILL to be entitled an Act to amend Code Section 45-2-1 of the Official Code of Georgia Annotated, relating to persons ineligible to hold office, vacation of office, and validity of acts performed while in office, so as to authorize counties and municipalities to provide by local law for district

durational residency requirements; to provide for related matters; to provide an effective date; to repeal conflicting laws; and for other purposes.

HB 246. By Representatives Knight of the 130th, Carson of the 46th, Mosby of the 83rd and Wilkerson of the 38th:

A BILL to be entitled an Act to amend Chapter 3 of Title 43 of the Official Code of Georgia Annotated, relating to accountants, so as to provide for powers and actions granted to other licensing boards; to revise and add definitions; to provide that the State Board of Accountancy is administratively attached to the State Accounting Office; to change provisions relating to foreign registered accountants; to change the standard of proof; to provide for confidentiality of certain information; to amend Chapter 5B of Title 50 of the Official Code of Georgia Annotated, relating to the State Accounting Office, so as to remove the State Board of Accountancy as a division of the State Accounting office; to provide for related matters; to repeal conflicting laws; and for other purposes.

Representative O'Neal of the 146th moved that the House do now adjourn until 10:00 o'clock, A.M., Monday, February 23, 2015, and the motion prevailed.

Pursuant to the adjournment Resolution previously adopted by the House and Senate, the Speaker announced the House adjourned until 10:00 o'clock, A.M., Monday, February 23, 2015.