

House Bill 406

By: Representatives Peake of the 141st, Lindsey of the 54th, Harrell of the 106th, Hamilton of the 24th, Williamson of the 115th, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to
2 creation of county boards of equalization, duties, review of assessments, and appeals, so as
3 to provide that a taxpayer may submit a certain appraisal in support of an appeal; to repeal
4 conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-5-311 of the Official Code of Georgia Annotated, relating to creation of
8 county boards of equalization, duties, review of assessments, and appeals, is amended in
9 subsection (e) by adding a new paragraph to read as follows:

10 "(8.1) The taxpayer or his or her agent or representative may submit in support of his or
11 her appeal an appraisal given, signed, and certified as such by a real property appraiser
12 as classified by the Georgia Real Estate Commission and the Georgia Real Estate
13 Appraisers Board which was performed not later than nine months prior to the property
14 tax notification provided for in Code Section 48-5-306. The board must consider the
15 appraisal upon request."

16 **SECTION 2.**

17 All laws and parts of laws in conflict with this Act are repealed.