

ADDITIONAL RECOMMENDATIONS OF W. WHEELER BRYAN AND G. ROGER LAND

TAX RETURNS/NOTICES

- 1) Require county board of tax assessors to send assessment notices each year on real property. Notices must show estimated tax. Repeal requirement to file annual returns on real property.
- 2) Explore the property tax return provisions for some alternatives. Maybe appeals can be filed when tax bills are received for the following tax year.
- 3) Provide notice of availability of qualified comparable sales used to set valuation with all notices of assessment.

APPEALS

- 4) Amend 21-day notice requirement so that a denial or change by the county board of tax assessors shall be automatically transferred to the county board of equalization or other appeals as appropriate, without further action on the taxpayer's part.
- 5) Grant a transferee of any property the right of appeal prior to June 1, of the taxable year after each January 1, of the taxable year.
- 6) Approve class action cases for tax appeals to attack methodology or failure to follow existing law and regulations in setting values.
- 7) Allow group appeals in condominiums or tracts of land with common ownership or management.
- 8) Prohibit testimony from county board of tax assessor appraisers unless they have personally appraised the property.
- 9) On any filing by an attorney at law on behalf of a taxpayer the attorney filing such action shall be furnished with a copy of all notices sent to the taxpayer as to value, time of hearing, action, or otherwise.

MISCELLANEOUS

- 10) Define absorption calculation. Perhaps we should require all Department of Revenue regulations to be written in plain English. No one can decipher Department of Revenue Appraisal Procedures Manual § 560-11-10.09 (3) (b) 2 (iv). **Adjustments for absorption.** When insufficient large tract sales are available to create a reliable schedule of factors, the appraisal staff may use comparable sales to develop values for the size tracts for which comparables exist, and then adjust these values for larger tracts by (1) estimating a rate of absorption for the smaller tracts for which data exists, (2) dividing the large tract into smaller, marketable sections, (3) developing a sales schedule with estimated income by year reflecting the absorption rate and the value characteristics of each of the smaller tracts, (4) discounting the income schedule to the present using an appropriate discount rate, and (5) summing the resulting values to arrive at an estimated value for the property.

- 11) At least one appraiser employed by the county board of tax assessors must be licensed by the Georgia Board of Appraisers
- 12) For rural land schedule, amend so that large tract break is 100 acres, the very large acreage tract is 500 acres.
- 13) Amend the quo warranto statute so that taxpayers do not have to get leave/permission of a court to file a complaint challenging the qualifications and validity of appointments of members of a county board of equalization.
- 14) Amend Code Section 48-5-311(g)(4)(A) so as to provide that neither the taxpayer nor the tax assessors must demand/request a jury trial at first term in order for an appeal to continue in the local superior court.
- 15) Amend Code Section 48-5-2(3)(B) which now provides "The tax assessor shall consider the following criteria in determining the fair market value of real property" so that as amended it will provide "The tax assessor shall apply the following criteria in determining fair market value of real property."
- 16) Direct the Revenue Commissioner to establish a committee/task force to draft uniform Rules for county boards of tax assessors to be enacted by legislation or adopted by the Department of Revenue as Rules and Regulations. Membership to be from all participants. The Georgia Superior Courts, State Courts, and Probate Courts all have Uniform Court Rules that give the parties some assurance that all 159 counties will follow basically the same rules. The boards of tax assessors of the 159 counties in Georgia should do likewise.
- 17) Amend Code Section 48-5-380 so that a property taxpayer can pay property taxes and then demand a refund based on any issue that a property taxpayer could raise in an appeal of a tax assessment notice under Code Section 48-5-311 including the value of the property.

#### **NON BINDING ARBITRATION**

- 18) Amend the non-binding arbitration statutes (perhaps do not apply Code Section 48-5-311(e)(3) to non binding appeals) so that an appeal timely goes to the county superior court as some county boards of tax assessors contend that they can hold such appeals for review for 180 days. Remember taxes have to be paid at 85% of the tax assessors' value but interest is limited to \$150. Taxpayers do not like this.
- 19) Amend the statutes as to non-binding arbitration and arbitration so that appeals can be filed via mail with the USPS service mark as the deemed filing date, as with board of equalization appeals.

#### **OPEN MEETINGS**

20) Amend the Open Meetings Act so taxpayers and taxpayers' attorneys and agents can attend the Georgia Department of Revenue training classes. Taxpayers will be required to pay a reasonable fee to attend.