

**PROPOSED CHANGES TO BINDING ARBITRATION, SEC. 48-5-311(f)(4)**

- Notices of appeal are deemed filed as of the date of (Lines 26 – 36):
  - the United States Postal Service postmark;
  - or by receipt of delivery to overnight courier;
  - or, if the board of tax assessors consents, by transmitting a copy to the board of tax assessors via e-mail in portable document format (PDF) 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, overnight courier, or electronic transmittal is complete upon such service. Proof of service may be made by certificate of the taxpayer, his or her attorney, or of his or her employee, by written admission, or by affidavit. Failure to make proof of service shall not affect the validity of service.

- Within ten days of receipt of taxpayer's appeal, the board of tax assessors shall send to taxpayer (Lines 37 – 50):
  - (a) acknowledgement of receipt of the appeal;
  - (b) notice that the taxpayer must, within 45 days of the mailing of the notice, provide to the board of assessors for consideration a copy of a certified appraisal; and
  - (c) confirmation of the amount of the filing fees, if any, required under Code Section 15-6-77, and notice that within forty-five days the taxpayer shall pay to the clerk of the superior court the fees.

Failure of the taxpayer to provide such certified appraisal and filing fees within such forty-five days shall terminate the appeal unless the taxpayer within such forty-five day period elects to have the appeal forwarded to the Board of Equalization.

- "Certified appraisal" is defined as an appraisal or appraisal report given, signed, and certified as such (Lines 40 – 42).
- If, within 45 days of receiving the taxpayer's certified appraisal (Lines 50 – 55):
  - the board of tax assessors accepts the taxpayer's appraisal, that value shall become final; or
  - the county board of tax assessors rejects the taxpayer's appraisal, the county board of tax assessors shall certify the appeal to the Clerk of the Superior Court within 30 days after rejection of the appraisal.
- In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified appraisal within such 45 day period, then the certified appraisal shall become the final value (Lines 59 – 61).

- Within 15 days of filing the certification to the clerk of the superior court, the chief judge of the Superior Court of the circuit in which the property is located shall issue an order authorizing the arbitration (Line 62).
- If the taxpayer's value is determined by the arbitrator to be the value (Lines 99 – 100):
  - the county shall be responsible for the clerk of the superior court's fees if any, and the fees and costs of such arbitrator.
- If the board of tax assessors' value is determined by the arbitrator to be the value (Lines 101 – 103):
  - the taxpayer shall be responsible for the clerk of the superior court's fees if any, and the fees and costs of such arbitrator.
- Code Section 48-5-29 shall not apply to binding or nonbinding arbitration, or to appeals to superior court from the county board of equalization (Lines 115 – 117).
- 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 certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal (Lines 118 – 121).
- If more than one property is under appeal, upon request of the taxpayer, all such appeals shall be consolidated in one hearing and separate decisions shall be rendered as to each parcel or item of property (Lines 123 – 126).

**PROPOSED CHANGES TO APPEAL PROCESS SEC. 48-5-311(e)**

- All computations of time shall governed by Code Section 1-3-1(d)(3). Except as otherwise provided by time period computations specifically applying to other laws, when a period of time measured in days, weeks, months, years, or other measurements of time except hours is prescribed for the exercise of any privilege or the discharge of any duty, the first day shall not be counted but the last day shall be counted; and, if the last day falls on Saturday or Sunday, the party having such privilege or duty shall have through the following Monday to exercise the privilege or to discharge the duty. When the last day prescribed for such action falls on a public and legal holiday as set forth in Code Section 1-4-1, the party having the privilege or duty shall have through the next business day to exercise the privilege or to discharge the duty. When the period of time prescribed is less than seven days, intermediate Saturdays, Sundays, and legal holidays shall be excluded in the computation (Lines 132 – 143).

- 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 (Lines 144 – 151).
- All appeals may be on forms adopted by the Department of Revenue. The Commissioner of the Department of Revenue shall adopt a uniform appeal form (Lines 152 – 153).