

**INTEGRATED PROPERTY TAX RECOMMENDATIONS OF W.WHEELER
BRYAN AND G. ROGER LAND AS APPROVED BY THE JOINT
TAXPAYER/TAX ASSESSOR STUDY GROUP**

Boards of Equalization

- 1) The county boards of equalization are a problem for both taxpayers and tax assessors/appraisers. Amend the statutes so as to specifically assign county boards of equalization to a county office/official. The county board of commissioners shall assign a person to have oversight of the county boards of equalization, excluding the county board of tax assessors and staff.
- 2) Direct the Revenue Commissioner to update the Rules and Regulations for county boards of equalization including uniform rules similarly to those for courts of record in the Stat of Georgia. The current Rules and Regulations were adopted effective August 7, 1973 and have not been updated since 1973.
- 3) Direct the Revenue Commissioner to prepare adequate updated training course materials for county tax assessors, appraisers, and members of the boards of equalization; put the materials on line; and allow attendees to fulfill some of the required hours on line. A video like shown to prospective jurors by some counties should be prepared to show all board of equalization members as part of the 40 hour initial course and the 8 hour annual courses.
- 4) Direct the Revenue Commissioner to establish a committee/task force to explore some alternative(s) to the current appeals to county boards of equalization. Membership to be from all participants involved in the county boards of equalization appeal process. Possibilities are (a) regional boards of equalization, (b) a special master in the local superior court, (c) an appeal directly to the local superior court on legal issues, or (d) an appeal to the local superior court in which a formal mediation/alternative dispute resolution procedure is used and the trial at first term requirement is not applicable.
- 5) Taxpayer and county board of tax assessors may by mutual agreement in writing waive county boards of equalization hearing/decision and go straight to county superior court. This eliminates the problems in Hooten v. Thomas, 2009WL 783023 (Ga. App).
- 6) Give taxpayers or county board of tax assessors the right to request appointment of county boards of equalization members directly from grand jury if a county grand jury does not exercise its duties to appoint a board of equalization.
- 7) Write oath of office for county boards of equalization members to require neutrality and amend Code Section 48-5-311(c)(5) as follows: I, _____, agree to serve as a member of the _____ county board of equalization 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 except when all of the parties are present.

_____, L. S.

BINDING ARBITRATION

8) Amend SB 240 (See attached.)

HB 233

9) Amend HB 233 so as to prevent the Georgia Department of Revenue from penalizing county boards of tax assessors for compliance with HB233, specifically from the imposition of any charge, penalty, fee, or withholding of grants.