



**Greg S. Griffin** State Auditor

March 13, 2025

Honorable Chuck Hufstetler Chairman, Senate Finance 121-C State Capitol Atlanta, GA 30334

SUBJECT: Fiscal Note House Bill 445 (LC 50 1095)

Dear Chairman Hufstetler:

The bill would modify the appeal process for the tax assessment of certain business property by allowing the taxpayer to appeal to a hearing officer. The Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board would also review applications of appraisers that would like to serve as a hearing officer, and the board would publish a list of qualified and approved officers.

The Georgia Real Estate Commission & Appraisers Board reported that it would be able to implement the provisions of the bill with existing resources.

Respectfully,

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Greg S. Griffin State Auditor

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Richard Dunn, Director Office of Planning and Budget

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