

SUMMARY OF APPEAL PROCESS

O.C.G.A. 48-5-311

BOARD OF TAX ASSESSORS

An **ASSESSMENT NOTICE** (DOR Form PT306) is mailed to taxpayer (usually in May of each year). For real estate, notices are sent annually, and for personal property, notices are sent when the value assigned by the board of tax assessors differs from the taxpayer's returned value.

Either the taxpayer or current property owner may file a written **APPEAL** of the assessment within 45 days of 'Notice Date', by delivering or mailing their completed appeal to the county board of tax assessors. (Certain counties have provided for electronic appeal filing). The appellant may use the Department of Revenue Appeal form (PT311) or may simply file a letter of appeal stating their election of appeal method (board of equalization, hearing officer, or nonbinding arbitration). By mutual written agreement between the property owner and board of tax assessors, certain appeals may be sent directly to superior court.

A notice of appeal shall be deemed to be filed as of (1) the date of the USPS postmark; (2) receipt of delivery by statutory overnight delivery; or (3) if the board of assessors has adopted a written policy consenting to electronic service, by transmitting a copy to the board of tax assessors via e-mail.

The taxpayer may support his or her appeal by submitting an appraisal given, signed, and certified as such by a real property appraiser as classified by the Georgia Real Estate Commission which was performed not later than nine months prior to the date of assessment.

The taxpayer may request and the board of tax assessors must provide within 10 business days, copies of such public records and information, including a description of the methodology used by the board of tax assessors in setting the property's fair market value, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment. (copying fee \$.10 per page)

At any point during an appeal, the taxpayer and the board of assessors may mutually agree to a value and terminate the appeal.

BOARDS OF EQUALIZATION

Value, Uniformity, Taxability, and/or Denial of Exemption
Real, Personal, Mobile Home, Motor Vehicle, Timber,
or Public Utility level of assessment

HEARING OFFICER

Value and/or Uniformity
Limited to non-homestead Real Property or
Wireless Telecommunication Personal Property with an
aggregate fair market value greater than \$500,000

NONBINDING ARBITRATION

Value
Real or Personal Property

The board of assessors shall review the appeal filed, and if changes or corrections are made, the board shall send notice of the new assessment to the taxpayer. Such notice shall explain to the taxpayer, their right to appeal the new assessment within 30 days of the date of the notice.

If no changes or corrections are made, the board of tax assessors shall send a written notice to the taxpayer and the board of equalization.

Within 15 days of the receipt of the notice of appeal, the board of equalization shall set a date for the hearing and shall notify the taxpayer and the board of tax assessors in writing advising each party that he or she may request a list of witnesses, documents, or other written evidence to be presented at the hearing by the other party.

Within 30 days of the date of notification of hearing, but not earlier than 20 days, the county board of equalization shall hold such appeal hearing.

A taxpayer may attend in person or may be represented by an authorized agent or representative.

If more than one property of the taxpayer is under appeal, the board of equalization shall, upon request of the taxpayer, consolidate all such appeals in one hearing.

The board of equalization shall announce its decision on each appeal at the conclusion of the hearing and shall issue a written, signed, and dated decision which shall be delivered to both parties.

Either party, if dissatisfied with the decision of the board of equalization, may appeal to superior court within 30 days of the date of the written decision.

A hearing officer must be either a state certified general real property appraiser or a state certified residential real property appraiser and must be approved by the GA Real Estate Commission and the GA Real Estate Appraisers Board.

The board of tax assessors may for no more than 90 days review the taxpayer's written appeal.

If after review, the board of tax assessors makes no changes or corrections, the board must send such decision of no-change to the taxpayer and must deliver all necessary papers to the appeal administrator.

If after review, the board of tax assessors changes or corrects the initial assessment, the board shall notify the taxpayer in writing of such changes. The taxpayer may appeal the new notice within 30 days and the board of assessors must, with 30 days of the new appeal, deliver all necessary papers to the appeal administrator and taxpayer

The appeal administrator shall randomly select the hearing officer, unless the taxpayer and board of assessors agree upon a specific hearing officer. The hearing officer shall set the time and place to hear evidence and testimony from both parties and shall provide written notice of such hearing which shall advise the parties that documents or other written evidence to be presented at the hearing must be provided to the other party not less than seven days prior to the hearing.

At the conclusion of the hearing, the hearing officer shall notify both parties of the decision verbally and shall send the decision in writing.

Either party, if dissatisfied with the decision of the hearing officer, may appeal to superior court within 30 days of the date of the written decision.

An arbitrator must be either a state certified general real property appraiser or a state certified residential real property appraiser and shall have experience or expertise in appraising the type of property that is the subject of the appeal.

Within 10 days of receipt of the taxpayer's appeal to arbitration, the board of tax assessors shall send acknowledgement of receipt to the taxpayer along with a notice that the taxpayer must, within 45 days, provide a certified appraisal of the subject property. (Failure to timely provide the certified appraisal shall terminate the appeal)

Within 45 days of receipt of certified appraisal, the board of tax assessors may accept the taxpayer's appraisal, and in such case that value shall become final – or the board of tax assessor may reject the taxpayers appraisal by sending a notice of rejection. (Failure to timely reject the taxpayer's appraisal results in the taxpayer's appraisal becoming the final value)

Within 45 days of rejection of the taxpayer's appraisal, the board of tax assessors shall certify the appeal to the appeal administrator along with necessary papers. Within 15 days of certifying such arbitration to the appeal administrator, the judge of superior court shall issue an order authorizing the arbitration.

The arbitrator, within 30 days of his/her appointment, shall schedule the time and location of the hearing and shall provide written notice of such hearing to both parties. Such notice shall advise the parties that documents to be presented at the hearing must be provided to the other party not less than seven days prior to the hearing.

At the conclusion of the hearing, the arbitrator shall render a decision regarding the value and shall provide written notice to both parties of the decision.

Either party, if dissatisfied with the decision of the arbitrator, may appeal to superior court within 30 days of the date of the written decision.

SUPERIOR COURT

The taxpayer or the county board of tax assessors may appeal the decision of the board of equalization, hearing officer, or arbitrator to superior court. Within 45 days of the taxpayer's notice of appeal, and before certification to superior court, the board of assessors shall send notice to the taxpayer that a settlement conference will be held at a specified date and time (no later than 30 days from the notice of settlement conference). If an agreement is reached, that value becomes final. If the parties do not agree to a value, then notice shall be given to the taxpayer that the filing fee (\$25) must be paid to the clerk of superior court within ten days. Within 30 days of payment to clerk, the board of tax assessors shall certify the appeal along with appeal documentation to superior court.