

# APPEAL PROCESS

Summary only!

It is the desire of the Board of Tax Assessors to avoid appeals whenever possible. If there are serious concerns over the valuation of property, the owner should call or come by the office to discuss his/her property with a professional staff appraiser.

## BOARD OF TAX ASSESSORS (BTA)

PROPERTY OWNER IS MAILED AN ASSESSMENT NOTICE

Property owner files a written appeal within 45 days of Notice Date. Appeal letter must state Owner's election to appeal to Board of Equalization, Hearing Officer, or Non-Binding Arbitration. County BTA may adopt a written policy consenting to accept appeals by email; otherwise appeals must be mailed or hand delivered.

By mutual written agreement, certain appeals may be sent directly to Superior Court.

**Taxpayers and BTA may mutually agree to a value and terminate an appeal at any point.**

### BOARDS OF EQUALIZATION

#### (BOE)

(No cost unless taxpayer hires agent)

Property Owner may appeal based on taxability, uniformity, value, and denial of exemptions.

BTA acknowledges receipt of appeal by sending a letter to taxpayer.

Staff Appraiser reviews property value and any owner concerns mentioned in letter of appeal.

BTA reviews appeal, renders decision, and notifies property owner in writing within 180 days. If a certified appraisal was submitted along with the appeal, the BTA will respond within 45 days.

If BTA changes the value, the Property Owner (If Dissatisfied) may appeal to Board of Equalization (BOE) within 30 days after notification.

If BTA does not change value, appeal is automatically forwarded to BOE

Property owner and their authorized agent are notified in writing of BOE Hearing date.

Property owner and/or authorized agent may appear to present case (Letter of Authorization must be provided by Owner before hearing).

BOE must render decision at conclusion of hearing and notify property owner and BTA in writing.

Either party may appeal to Superior Court within 30 days of the BOE Decision.

**Other provisions apply**

### HEARING OFFICER

(No cost unless taxpayer hires agent)

Limited to Non-homesteaded real property or wireless property account(s) with an aggregate in excess of \$500,000!

Taxpayer must state grounds for appeal which are limited to value or uniformity.

Hearing officers must be either state certified general real property appraiser or state certified residential real property appraiser and be approved by the GA Real Estate Commission and the GA Real Estate Appraisers Board. Hearing Officer shall be paid a minimum of \$25/hour by the County Governing Authority. Hearing Officer must attend required training at his/her expense.

BTA has up to 90 days to review the appeal and notify the taxpayer of its decision.

Taxpayer has 30 days to notify the BTA if he/she is not satisfied with its decision.

BTA has 30 days to send the appeal to the Clerk of Superior Court for scheduling a hearing. If the Clerk cannot find a Hearing Officer, the appeal shall be moved to the BOE.

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 may appeal to Superior Court within 30 days of this decision.

**Other provisions apply**

### ARBITRATION (NON-BINDING)

- (Party who's declared value is furthest from the arbitrators final value shall be responsible for the fees and costs of the arbitrator)

Within 45 days of filing the notice of appeal to binding arbitration, the property owner, at his/her expense must provide the BTA with a certified appraisal prepared by a qualified appraiser and must also pay the filing fee.

Within 10 days of receiving the taxpayer's appeal to Non-Binding Arbitration, the BTA must send an acknowledgement to the taxpayer stating the taxpayer's responsibility to provide a certified appraisal, and confirming the amount of the filing fee and that the payment must be made within 45 days. Failure to provide the certified appraisal and filing fee within 45 days shall terminate the appeal unless the taxpayer within such 45 days elects in writing to have the appeal moved to the BOE process.

Within 45 days of receiving the taxpayer's certified appraisal, the BTA must accept or reject the appraisal. If the BTA accepts the Certified Appraisal it shall become the final value. If the BTA rejects the certified appraisal, it must within 10 days, send a written notice of such rejection to the taxpayer and their attorney by certified mail. It must also within 45 days certify the appeal to the Clerk of Superior Court. If the BTA neither accepts nor rejects the certified appraisal within 45 days, the certified appraisal value shall become the final value.

Within 15 days of filing the appeal with the Clerk of Superior Court, the Chief Judge shall issue an order authorizing the arbitration.

Within 30 days of his/her appointment by the Clerk of Superior Court, the Arbitrator shall schedule the time and location of the hearing.

At the conclusion of the hearing, the arbitrator shall determine the fair market value of the property.

The party with a declared value furthest from the arbitrator's final value shall be responsible for the fees and costs of the arbitrator.

Provisions of Non-Binding Arbitration may be waived at any time by written consent of both parties.

The decision of the arbitrator is appealable to Superior Court by either party.

**Other provisions apply**

## MCINTOSH COUNTY SUPERIOR COURT

THE APPEAL TO SUPERIOR COURT IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY

APPEAL MUST BE FILED WITH BOARD OF TAX ASSESSORS BY THE OWNER OR HIS/HER ATTORNEY

APPELLANT PAYS FILING FEE (Currently \$25.00 but is subject to change)

This is a summary of appeals processes. It is for information only and is not intended to be a statement of law. Taxpayers should review the applicable law, including O.C.G.A. § 48-5-311, for statutory terms, conditions and requirements related to the appeals processes.

