

## The Appeal Process

Any Property Owner receiving an assessment notice from the County Board of Assessors (BOA) may challenge it by appealing in writing to:

- 1) the County Board of Equalization (BOE) with the Property Appraisal Office (PAO) (Any /all ground), or
- 2) Binding Arbitration via the PAO (Value only), or
- 3) a Hearing Officer via the PAO (property must be non-homesteaded with a PAO Fair Market Value of \$500,000), or
- 4) Directly to Superior Court (requires consent of BOA-Any/all grounds)

Appeals may be filed on issues concerning:

- Value
- Uniformity of Assessment (values are uniform as compared to similar properties);
- Taxability
- Denial of Exemption
- Breach of Covenant
- Denial of Covenant

The Property Owner may further appeal to Superior Court after a decision has been made by the County Board of Equalization or the Hearing Officer. By mutual agreement the Property Owner and the BOA may waive an appeal to the BOE and initiate and appeal directly to Superior Court.

NOTE: Prior to entering the formal appeals process, the Property Appraisal Office urges Property Owners who have any question or concern regarding the valuation of their property to first contact our office. Often times, errors can be corrected, clarification can be made, explanations can be given, and questions can be answered without the Property Owner having to file a written appeal.

## Appeals to the County Board of Equalization via the Board of Assessors

- **Property Owner may appeal an assessment by mailing or filing a written notice of appeal within 45 days:**

Property Owners may appeal their assessment to the BOE by mailing or filing with the PAO a written notice of appeal within 45 days from the date on which the notice was mailed. The mailing date and the expiration date are both printed on the front of the assessment notice. No e-mail or faxed appeals are acceptable.

- **If the Property Owner still disagrees with the value after the corrections or changes are subsequently made, the Property Owner can then file a written appeal to the County Board of Equalization within 30 days:**

If any corrections or changes are made after the appeal is received by the Assessors, the County Board of Assessors will send a notice of the correction or change to the Property Owner. The notice will state that if the Property Owner is still not in agreement with the value after these changes or corrections are made, he or she may now appeal to the County Board of Equalization by filing a written notice of appeal within 30 days of the date that the correction or change letter was mailed.

- **If no corrections or changes are made, a notice is sent to the County Board of Equalization:**

The Property Owner does not need to take any further action if the County Board of Assessors does not make any corrections or changes to their appeal. The County Board of Assessors will send written notice to the County Board of Equalization of its decision to make no correction or change in the appeal and the BOE will contact the Property Owner regarding a hearing date.

- **Property Owner's appeal sent to the County Board of Equalization:**

The Property Owner's appeal to the corrections or changes made by the County Board of Assessors will be sent to the County Board of Equalization; or if the County Board of Assessors made no correction or changes, the initial appeal will be sent to the County Board of Equalization.

- **Hearing date will be set with the County Board of Equalization:**

The County Board of Equalization will set a hearing date for the appeal to be heard within 15 days of receipt of the notice of appeal and will notify the Property Owner and the County Board of Assessors in writing. A hearing will be held no earlier than 20 days and no later than 30 days after notification.

- **Written notification of the County Board of Equalization's decision will be sent:**

The three members of the County Board of Equalization will specifically decide and vote upon all questions presented by the appeal. The County Board of Equalization will notify the Property Owner and the County Board of Assessors in writing by sending a copy of the County Board of Equalization decision letter by registered or certified mail. A decision by the County Board of Equalization may be appealed to Superior Court. The filing fee to Superior Court is \$25.

- **There may be additional tax due or partial refund of previously paid taxes:**

If the county's tax bills are issued before the County Board of Equalization has made a decision on the appeal, the County Tax Commissioner will issue a temporary tax bill based on the return valuation, 85 percent of the valuation, or last years value as set by the County Board of Assessors for that tax year – whichever amount is lower. Upon resolution of the appeal, additional tax may be due or a refund may be issued.

#### Appeals to Binding Arbitration:

(Non-Binding Arbitration was eliminated by Senate Bill 346 when it was enacted into law June 4, 2010)

- **Property Owners have the option of appealing their assessment to Binding Arbitration:**

If the Property Owner chooses to not have their appeal heard by the County Board of Equalization, they have the option of appealing the County Board of Assessors' assessment to Binding Arbitration.

- **Property Owner can appeal an assessment within 45 days by mailing or filing a written notice of Binding Arbitration to the County Board of Assessors:**

A written notice of request to Binding Arbitration specifically stating the grounds for Arbitration should be mailed or filed with the County Board of Assessors within 45 days from the date the assessment notice was mailed. No e-mail or faxed appeals are acceptable.

- **Election of property owner to use Binding Arbitration:**

Following an election by the property owner to use Binding Arbitration, a Binding Arbitration appeal shall be effected by the owner mailing or filing a written notice of arbitration with the county Board of Assessors. The notice of arbitration shall specifically state grounds for arbitration and shall be mailed or filed within 45 days from the date of mailing the notice. No e-mail or faxed appeals are acceptable.

- **Property owner to provide a copy of the value certified by a professional real estate appraiser:**

BOA sends acknowledgment letter to Appellant within ten (10) days.

Prior to appointment of one (1) arbitrator and within 45 days of filing the notice of appeal, the property owner shall provide an appraisal certified by a professional Real Estate Appraiser as classified by the Georgia Real Estate Board.

If within 45 days of receiving the certified appraisal, the Board of Assessors accepts the property owner's appraisal value, that value shall become final.

If the appraisal value is rejected, the Board of Assessors shall certify the appeal to the Clerk of Superior Court within 45 days.

Within 15 days of filing the certification to the Clerk of Superior Court, the Chief Judge shall issue an order authorizing the Binding Arbitration.

- **Binding Arbitration shall be conducted according to the following procedure:**

If the parties agree, the matter shall be submitted to a single Arbitrator chosen by the parties.

If the parties cannot agree, the Arbitrator shall be chosen by the Chief Judge of the Superior Court of the circuit in which the property is located.

In order to be qualified to serve as an Arbitrator, a person shall be classified as a State Certified General Property Appraiser by the Georgia Real Estate Appraisers Board and shall have experience and expertise in appraising the type of property that is the subject of the Binding Arbitration;

The Arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. He or she shall provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten (10) days before the hearing. The Arbitrator may adjourn or postpone the hearing. The Chief Judge of Superior Court may direct the Arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party.

At the hearing, the parties shall be entitled to be heard, to present documents, testimony, and other matters, and to cross-examine witnesses. The Arbitrator may hear and determine the controversy upon the documents, testimony, and other matters produced notwithstanding the failure of a party duly notified to appear.

The Arbitrator shall maintain a record of all pleadings, documents, testimony, and other matters introduced at the hearing. The Arbitrator or any party to the proceeding may have the proceedings transcribed by a court reporter.

The provisions of this section may be waived at any time by written consent of the property owner and the Board of Assessors.

The Arbitrator shall render a decision regarding the value of the property subject to Binding Arbitration at the conclusion of the hearing.

In order to determine the value, the Arbitrator shall consider a single value for the property submitted by the Board of Assessors and a single value submitted by the property owner. The property owner shall be responsible for the cost of any appraisal by the property owner's appraiser.

Upon consideration of the single value and evidence by both parties, the Arbitrator shall determine which value is the value for the property under appeal.

If the property owner's value is determined by the Arbitrator to be the value, the county shall be responsible for the fees and costs of such Arbitrator. If the Board of Tax Assessors' value is determined by the Arbitrator to be the value, the property owner shall be responsible for the fees and costs of such Arbitrator.

### Appeals to Hearing Officer

- **Property has to be non-homesteaded with value in excess of \$500,000**  
Property has to be non-homesteaded real property with a Fair Market Value in excess of \$500,000, as established by the BOA.
- **Valid Appeal**  
The written appeal must be mailed or filed with the PAO within 45 days of the date of the assessment notice.
- **BOA has ninety (90) days to review the appeal**  
The BOA has ninety (90) days to either accept, reject or change the property's value.
- **Changes or Corrections**

If changes or corrections are made by the BOA, the Property Owner is notified in writing and has thirty (30) days to notify the BOA in writing that they are not acceptable to him or her.

- **Property owner Notice**

Upon such written notice of unacceptance by the Property Owner, the BOA has thirty (30) days to certify the appeal to the Clerk of Superior Court.

- **Hearing Officer**

If the Property Owner and the BOA cannot agree on a Hearing Officer, the Clerk of Superior Court will randomly select one. If unable to successfully appoint a Hearing Officer, the Clerk will notify the BOA in writing and the BOA will certify the appeal to the BOE.

- **The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation established or rendered by the Board of Assessors, any Arbitrator, Board of Arbitration or Hearing Officer:**

If the county's tax bills are issued before a decision by the BOA, any Arbitrator, Board of Arbitrators or Hearing Officer has been rendered on property which is on appeal, the county Board of Tax Assessors shall specify to the county Tax Commissioner the higher of the property owner's return valuation or 85 percent of the current year's valuation as set by the Board of Tax Assessors. This amount shall be the basis for a temporary tax bill to be issued. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary bill pending the outcome of the appeal process. Such notice shall also indicate that upon resolution of the appeal, there may be additional taxes due or a refund issued.

### Appeals to Superior Court:

- **Written notice of appeal must be filed within 45 days to the County Board of Assessors:**

Once a decision has been made by the County Board of Equalization or the Hearing Officer, the Property Owner or the BOA may appeal their decision to Superior Court by mailing or filing with the County Board of Assessors a written notice of appeal. The appeal should be mailed or filed within 30 days from when the decision of the County Board of Equalization was mailed.

- **Ad Valorem taxes must be paid:**

Before the Superior Court can hear an appeal, the ad valorem taxes must be paid in an amount equal to the last year in which taxes were determined to be due. (O.C.G.A. § 48-5-29)

- **Notification of certification of notice of appeal to Clerk of Superior Court:**

The County Board of Assessors will certify the notice of appeal to the Clerk of Superior Court. The Property Owner or their attorney will be served with a copy of the notice of appeal to Superior Court with the civil action file number assigned to the appeal.

- **Appeal heard by Superior Court:**

In most cases the appeal will be heard by a mediator. If unsuccessfully mediated, there is a judge or jury trial. If questions of law are presented, the appeal will be first heard before the court without a jury within 40 days following the date the appeal was filed with Superior Court.

- **Fees associated with filing an appeal to Superior Court:**

The fee to file documents with the Superior Court is \$25.

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