GLYNN COUNTY APPEAL PROCESS

It is the desire of the Glynn County Board of 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 ASSESSORS (BOA)

PROPERTY OWNER IS MAILED A CHANGE OF ASSESSMENT NOTICE

PROPERTY OWNER FILES WRITTEN APPEAL WITHIN 45* DAYS OF DATED NOTICE. APPEAL MUST INDICATE IF OWNER CHOOSES ARBITRATION OR BINDING ARBITRATION IN LIEU OF BOE. (IF PROPERTY OWNER CHOOSES BINDING ARBITRATION, SKIP TO THE BINDING ARBITRATION SECTION BELOW)

STAFF APPRAISER REVIEWS PROPERTY VALUE AND ANY OWNER CONCERNS MENTIONED IN LETTER OF APPEAL

BOA REVIEWS APPEAL, RENDERS DECISION AND NOTIFIES PROPERTY OWNER IN WRITING WITHIN 180 DAYS

IF BOA CHANGES THE VALUE, THE PROPERTY OWNER (IF DISSATISFIED) MAY APPEAL TO BOARD OF EQUALIZATION (BOE) WITHIN 21 DAYS AFTER NOTIFICATION

IF BOA DOES NOT CHANGE VALUE. APPEAL IS AUTOMATICALLY FORWARDED TO BOE OR TO ARBITRATION IF REQUESTED BY OWNER IN LETTER OF APPEAL

BOARDS OF EQUALIZATION (BOE)

PROPERTY OWNER IS NOTIFIED OF HEARING DATE

PROPERTY OWNER MAY APPEAL TAXABILITY, UNIFORMITY OR VALUE

PROPERTY OWNER AND/OR AUTHORIZED AGENT MAY APPEAR TO PRESENT CASE (LETTER OF AUTHORIZATION MUST BE PROVIDED BY AGENT BEFORE HEARING)

PROPERTY OWNER NOTIFIED IN WRITING OF BOE DECISION

PROPERTY OWNER OR BOA MAY APPEAL TO SUPERIOR COURT WITHIN 30 DAYS OF **BOE DECISION**

ARBITRATION (NON-BINDING)

MAY BE SELECTED BY THE PROPERTY OWNER IN LIEU OF BOE (This request must be submitted in appeal within 45 days of the date of the Change of Assessment Notice)

COST OF ARBITRATION IS SPLIT BETWEEN APPELLANT AND BOARD OF ASSESSORS

DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY

BINDING ARBITRATION (Real Property Valuation Only)

MAY BE SELECTED BY THE PROPERTY OWNER IN LIEU OF BOE OR NON -BINDING ARBITRATION. (This request must be submitted within 45 days of the date of the Change of Assessment Notice)

WITHIN 30 DAYS OF FILING THE NOTICE OF APPEAL, THE PROPERTY OWNER MUST PROVIDE A CERTIFIED APPRAISAL.

WITHIN 30 DAYS OF RECEIVING THE PROPERTY OWNER'S CERTIFIED APPRAISAL, THE BOA MUST ACCEPT THE PROPERTY OWNER'S APPRAISAL VALUE OR CERTIFY THE APPEAL TO THE CLERK OF SUPERIOR COURT.

WITHIN 15 DAYS OF FILING WITH THE CLERK, THE JUDGE SHALL ISSUE AN ORDER AUTHORIZING ARBITRATION

WITHIN 30 DAYS. THE ARBITRATOR SCHEDULES HEARING.

BY WRITTEN CONSENT OF BOTH PARTIES, THE ARBITRATION MAY BE WAIVED AT ANY TIME DURING THIS PROCESS.

WITHIN 30 DAYS OF THE HEARING. THE ARBITRATOR SHALL RENDER DECISION. (Must choose between Property Owner's Value or the BOA Value)

THE "LOSER" MUST PAY THE COST OF THE ARBITRATOR.

THE DECISION OF THE ARBITRATOR IS FINAL.

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

THE APPEAL TO SUPERIOR COURT IS FIRST MEDIATED BETWEEN THE TWO PARTIES. IF UNSUCCESSFULLY MEDIATED THERE IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER FULLY ENGAGING AN ATTORNEY **BEFOREHAND**

* Some Counties have a March 1 filing date for exemptions and value returns. The time limit for filing appeals in these counties is 30 days.

This is a summary of the appeals process only! For the complete appeals process, see OCGA 48-5-311

August 2010

SUPERIOR COURT