

BOARD OF TAX ASSESSORS (BTA)

PROPERTY OWNER IS MAILED A CHANGE OF ASSESSMENT NOTICE (O.C.G.A. 48-5-306)
 PROPERTY OWNER FILES WRITTEN APPEAL WITHIN 45 DAYS OF DATED NOTICE.
 PROPERTY OWNER MUST ELECT METHOD OF APPEAL - (1) BOARD OF EQUALIZATION, (2) HEARING OFFICER, OR (3) ARBITRATION
 APPEAL HEARINGS ARE OPEN TO THE PUBLIC AND MAY BE RECORDED.
 IF ARBITRATION IS ELECTED—SKIP THE NEXT FEW STEPS AND GO DIRECTLY TO ARBITRATION BOX.
 IF BOARD OF EQUALIZATION OR HEARING OFFICER IS ELECTED—STAFF APPRAISER WILL REVIEW PROPERTY VALUE AND ANY OWNER CONCERNS MENTIONED IN LETTER OF APPEAL.
 IF BTA CHANGES THE VALUE, THE PROPERTY OWNER (IF DISSATISFIED) MAY APPEAL TO BOARD OF EQUALIZATION OR HEARING OFFICER WITHIN 30 DAYS AFTER NOTIFICATION
 IF BTA DOES NOT CHANGE VALUE, APPEAL IS AUTOMATICALLY FORWARDED TO BOE OR TO HEARING OFFICE. HOWEVER, IF BOTH PARTIES AGREE, THE APPEAL MAY GO DIRECTLY TO SUPERIOR COURT.
 BTA IS THE BOARD OF TAX ASSESSORS (APPOINTED BY THE BOARD OF COMMISSIONERS)
 BOE IS THE BOARD OF EQUALIZATION (APPOINTED BY THE GRAND JURY)



<p>BOARDS OF EQUALIZATION (BOE) ANY PROPERTY VALUE, UNIFORMITY, TAXABILITY, DENIAL OF EX-EMPTIONS</p>	<p>HEARING OFFICER NON-HOMESTEAD REAL PROPERTY \$1,000,000 VALUE & UNIFORMITY ONLY</p>	<p>ARBITRATION ANY PROPERTY VALUE ONLY</p>
<p>THE CLERK OF SUPERIOR COURT HAS OVERSIGHT & SUPERVISION REGARDING SCHEDULING HEARINGS, GIVING NOTICE OF HEARINGS AND DECISIONS TO PROPERTY OWNERS AND BTA</p> <p>PROPERTY OWNER OR AUTHORIZED AGENT MAY APPEAR TO PRESENT CASE</p> <p>THE BOARD OF EQUALIZATION SHALL RENDER DECISION AT THE CONCLUSION OF THE HEARING</p> <p>PROPERTY OWNER NOTIFIED IN WRITING OF DECISION</p> <p>OCGA 48-5-299(c) APPLIES</p> <p>DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY</p>	<p>THE CLERK OF SUPERIOR COURT HAS OVERSIGHT & SUPERVISION REGARDING SCHEDULING HEARINGS, GIVING NOTICE OF HEARINGS AND DECISIONS TO PROPERTY OWNERS AND BTA</p> <p>PROPERTY OWNER OR AUTHORIZED AGENT MAY APPEAR TO PRESENT CASE</p> <p>THE HEARING OFFICER SHALL RENDER DECISION AT THE CONCLUSION OF THE HEARING</p> <p>PROPERTY OWNER NOTIFIED IN WRITING OF DECISION</p> <p>OCGA 48-5-299(c) APPLIES</p> <p>DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY</p>	<p>BTA MUST SEND NOTICE OF RECEIPT WITHIN 10-DAYS</p> <p>WITHIN 45 DAYS OF FILING THE NOTICE OF APPEAL, THE TAXPAYER MUST PROVIDE A CERTIFIED APPRAISAL.</p> <p>WITHIN 45 DAYS OF RECEIVING THE TAXPAYERS CERTIFIED APPRAISAL, THE BTA MUST ACCEPT THE TAXPAYERS APPRAISAL VALUE OR REJECT AND CERTIFY THE APPEAL TO THE CLERK OF SUPERIOR COURT.</p> <p>THE TAXPAYER IS RESPONSIBLE FOR THE COST OF CERTIFIED APPRAISAL.</p> <p>WITHIN 15 DAYS OF FILING WITH THE CLERK, THE JUDGE SHALL ISSUE AN ORDER AUTHORIZING ARBITRATION.</p> <p>WITHIN 30 DAYS, THE ARBITRATOR SCHEDULES HEARING.</p> <p>THE ARBITRATOR SHALL RENDER DECISION AT THE CONCLUSION OF HEARING.</p> <p>THE "LOSER" MUST PAY THE COST OF THE ARBITRATOR AND COURT FEES.</p> <p>THE DECISION OF THE ARBITRATOR IS FINAL. OCGA 48-5-299(C) APPLIES.</p>
<p>SUPERIOR COURT</p>		
<p>THE APPEAL TO SUPERIOR COURT IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY. APPEAL MUST BE FILED WITH THE BOARD OF TAX ASSESSORS BY THE OWNER OR HIS/HER ATTORNEY. APPELLANT PAYS FILING FEES.</p>		

