

SUMMARY OF THE APPEAL PROCESS

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.

PROPERTY OWNER IS MAILED AN ASSESSMENT NOTICE

BY THE BOARD OF TAX ASSESSORS (BTA)

Property owner files a written appeal within **45 days** of notice date. Appeal must state the Owners election to appeal to the Board of Equalization, Hearing Officer, or Binding Arbitration. **Appeals must be mailed (postmarked by USPS on or prior to the last day to appeal), emailed to appeals@carrollcountyga.com, or hand delivered.**

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

Property Owner and BTA may mutually agree to a value and terminate an appeal at any point.

BOARD OF EQUALIZATION (BOE)

No cost unless Owner hires an agent

- Property Owner may appeal based on taxability, uniformity, value, and denial of exemptions.
- If the Property Owner does not give an "assertion of value" the appeal is automatically forwarded to the BOE
- Staff Appraiser reviews the property value and any owner concerns mentioned in the appeal.
- BTA reviews appeal, renders decision, and notifies property owner in writing within 180 days.
- If BTA changes the value, the Property Owner if dissatisfied may appeal to the BOE within **30 days** of notice date.
- If BTA does not change value, the appeal is automatically forwarded to BOE
- Property Owner is notified in writing of BOE hearing date by the BOE Secretary
- Property Owner and/or authorized agent may appear to present case. A letter of authorization must be provided by owner for authorized agent 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 decision

Other provisions apply

HEARING OFFICER

No cost unless taxpayer hires an agent

Limited to Non-homesteaded real property in excess of \$500,000

- Property Owner must state grounds for appeal limited to value or uniformity.
- Hearing Officers must be either state certified general real property appraisers or state certified residential real property appraisers 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/hr by the County Governing Authority. Hearing Officer must attend required training at his/her expense.
- BTA has 90 days to review the appeal and notify Property Owner of its decision.
- Property Owner has 30 days to notify 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 the decision

Other provisions apply

BINDING ARBITRATION

Loser pays cost of Arbitration

Limited to real property valuation only

- Within **45 days** of filing 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.
- Within **10 days** of receiving the appeal to binding arbitration the BTA must send acknowledgement to the Property Owner stating the responsibility to provide a certified appraisal, 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 Property Owner within such **45 days** elects in writing to have the appeal moved to the BOE process.
- Within **45 days** of receiving the Property Owner's certified appraisal, the BTA must accept or reject the appraisal. If the BTA accepts the appraisal is shall become the final value. If the BTA rejects the appraisal, it must within **45 days** certify the appeal to the Clerk of Superior Court. If the BTA neither accepts nor rejects the appraisal within 45 days the appraisal shall become the final value.
- Within **15 days** of filing the appeal 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 render a decision regarding the value of the property choosing either the BTA or Property Owner value.
- The loser must pay the arbitrator cost
- Provisions of binding arbitration may be waived at any time by written consent of both parties.
- The decision **may not** be appealed to Superior Court

Other provisions apply

CARROLL COUNTY SUPERIOR COURT

- The appeal to superior court is a Judge or Jury trial and appellant may wish to consider engaging an attorney.
- Appeal must be filed with the BTA by the owner or his/her attorney
- Appellant pays filing fee (currently \$25 but is subject to change)



CARROLL COUNTY BOARD OF TAX ASSESSOR'S

423 College St., Carrollton, Ga. 30117
 P.O. Box 338, Carrollton, Ga. 30112
 770-830-5812
 Carrolltax.com

CERTAIN PROVISIONS ARE EFFECTIVE JAN. 2, 2011

Revised October 2021

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