

APPEAL PROCESS GRID (revised pursuant to SB346)

BOARD OF TAX ASSESSORS (BTA)
<p>PROPERTY OWNER IS MAILED ANNUAL NOTICE OF ASSESSMENT. (O.C.G.A.48-5-306)</p> <p>PROPERTY OWNER FILES WRITTEN APPEAL WITHIN 45 DAYS OF DATED NOTICE.</p> <p>PROPERTY OWNER MUST ELECT METHOD OF APPEAL (1) BOARD OF EQUALIZATION, (2) HEARING OFFICER, OR (3) ARBITRATION.</p> <p>APPEAL HEARINGS ARE OPEN TO THE PUBLIC AND MAY BE RECORDED.</p> <p>IF ARBITRATION IS ELECTED - SKIP THE NEXT FEW STEPS AND GO DIRECTLY TO ARBITRATION BOX.</p> <p>IF BOARD OF EQUALIZATION OR HEARING OFFICER IS ELECTED - HAVE STAFF APPRAISER REVIEW PROPERTY VALUE AND ANY OWNER CONCERNS MENTIONED IN LETTER OF APPEAL. (within 180 days for Board of Equalization AND within 90 days for Hearing Officer)</p> <p>IF BTA CHANGES THE VALUE, THE PROPERTY OWNER (IF DISSATISFIED) MAY APPEAL TO BOARD OF EQUALIZATION OR HEARING OFFICER WITHIN 30 DAYS AFTER NOTIFICATION</p> <p>IF BTA DOES NOT CHANGE VALUE, APPEAL IS AUTOMATICALLY FORWARDED TO BOE OR TO HEARING OFFICER. HOWEVER, IF BOTH PARTIES AGREE, THE APPEAL MAY GO DIRECTLY TO SUPERIOR COURT.</p>

BOARDS OF EQUALIZATION <i>Any Property Value, Uniformity, Taxability, Denial</i>
<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>

HEARING OFFICER <i>Non-homestead Real Property \$1,000,000 Value and Uniformity</i>
<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>

ARBITRATION <i>Any Property - Value</i>
<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 TAXPAYER'S CERTIFIED APPRAISAL, THE BTA MUST ACCEPT THE TAXPAYER'S 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 THE HEARING. (Must choose between the Taxpayer's Value or the BTA Value)</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>

SUPERIOR COURT
<p>THE APPEAL TO SUPERIOR COURT IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY.</p> <p>APPEAL MUST BE FILED WITH BOARD OF TAX ASSESSORS BY THE OWNER OR HIS/HER ATTORNEY.</p> <p>APPELLANT PAYS FILING FEE.</p>