

APPEAL PROCESS

Summary only!

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.

BOARD OF TAX ASSESSORS (BTA)

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 TAXPAYER CHOOSES BINDING ARBITRATION, SKIP TO THE BINDING ARBITRATION SECTION BELOW)

BTA ACKNOWLEDGES RECEIPT OF APPEAL AND FURNISHES VALUE REVIEW WORKSHEET TO BE COMPLETED BY THE OWNER (OPTIONAL) AND RETURNED WITHIN 15 DAYS

STAFF APPRAISER REVIEWS PROPERTY VALUE AND ANY OWNER CONCERNS MENTIONED IN LETTER OF 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 BOARD OF EQUALIZATION (BOE) WITHIN 21 DAYS AFTER NOTIFICATION

IF BTA 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 IS NOTIFIED IN WRITING OF BOE DECISION

EITHER PARTY MAY APPEAL TO SUPERIOR COURT WITHIN 30 DAYS OF DATE OF BOE DECISION

ARBITRATION (Non Binding)

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

COST OF ARBITRATION IS SPLIT BETWEEN APPELLANT AND TAX ASSESSORS

DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY

BINDING ARBITRATION (Real Property Valuation Only)

MAY BE ELECTED BY THE TAXPAYER IN LIEU OF BOE OR NON BINDING ARBITRATION. (The notice of appeal to binding arbitration must be filed with the BTA within 45 days from the date of mailing of the Change of Assessment Notice)

WITHIN 30 DAYS OF FILING THE NOTICE OF APPEAL TO BINDING ARBITRATION, THE TAXPAYER MUST, AT TAXPAYER'S EXPENSE, PROVIDE THE BTA WITH A CERTIFIED APPRAISAL PREPARED BY A QUALIFIED APPRAISER.

IF, WITHIN 30 DAYS OF RECEIVING THE TAXPAYER'S CERTIFIED APPRAISAL, THE BTA ACCEPTS THE TAXPAYER'S APPRAISAL, THAT VALUE SHALL BECOME FINAL

WITHIN 30 DAYS OF REJECTING THE APPRAISAL THE BTA MUST CERTIFY THE APPEAL TO THE CLERK OF SUPERIOR COURT.

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

WITHIN 30 DAYS OF HIS/HER APPOINTMENT, THE ARBITRATOR SHALL SCHEDULE THE ARBITRATION HEARING.

PROVISIONS OF BINDING ARBITRATION MAY BE WAIVED AT ANY TIME BY WRITTEN CONSENT OF BOTH PARTIES.

WITHIN 30 DAYS OF THE DATE OF THE HEARING, THE ARBITRATOR SHALL RENDER A DECISION BY CHOOSING EITHER THE TAXPAYER'S VALUE OR THE BTA'S VALUE.

THE "LOSER" MUST PAY THE FEES AND COSTS OF THE ARBITRATOR.

THE DECISION IS NOT APPEALABLE.

COBB COUNTY SUPERIOR COURT

THE APPEAL TO SUPERIOR COURT IS A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY

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

APPELLANT PAYS FILING FEE

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

