

# SUMMARY OF ASSESSMENT ADMINISTRATION

**BOARD OF COMMISSIONERS (BOC)**  
(ELECTED)

- APPOINTS MEMBERS TO THE BOARD OF TAX ASSESSORS
- REQUESTS NUMBER OF BOARDS OF EQUALIZATION FROM GRAND JURY
- PROVIDES FUNDING AND BUDGETARY CONTROLS FOR BTA AND BOE
- ADOPTS COUNTY BUDGET
- SETS MILLAGE RATES

**GEORGIA LEGISLATURE**

- ESTABLISHES PROPERTY TAX LAW

**GEORGIA DEPARTMENT OF REVENUE**

- ESTABLISHES RULES & REGULATIONS FOR PROPERTY APPRAISAL IN ACCORDANCE WITH THE GEORGIA PUBLIC REVENUE CODE
- ENSURES COUNTY COMPLIANCE
- APPROVES OR REJECTS COUNTY TAX DIGEST
- INSTRUCTS & CERTIFIES ASSESSORS, APPRAISERS, AND MEMBERS OF BOE

**TAX MILLAGE RATES**

FOR	SET BY
COUNTY	BD OF COMMISSIONERS
COUNTY SCHOOL	BD OF EDUCATION
CITY	CITY AUTHORITIES
STATE	GOV/LEGISLATURE

**TAX COMMISSIONER (ELECTED)**

- RECEIVES APPLICATIONS FOR HOMESTEAD, SCHOOL TAX, AND OTHER EXEMPTIONS; (APRIL 1 DEADLINE)
- PROCESSES HOMESTEAD AND SPECIAL EXEMPTIONS AND SENDS TO BTA FOR FINAL APPROVAL
- ADMINISTERS MOTOR VEHICLES AND MOBILE HOMES
- SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- CALCULATES AND MAILES TAX BILLS
- COLLECTS TAXES

**BOARDS OF EQUALIZATION (BOE)**  
(APPOINTED BY THE GRAND JURY)

- 4 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 5 ALTERNATES
- HOLDS APPEAL HEARINGS
- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION
- EITHER OR BOTH PARTIES MAY APPEAL DECISION TO SUPERIOR COURT

**HEARING OFFICER**  
(Appointed by the Clerk of Superior Court)  
LIMITED TO NON-HOMESTEAD PROPERTY IN EXCESS OF \$1 MILLION FMV)

- MUST BE STATE CERTIFIED GENERAL REAL ESTATE APPRAISER OR STATE CERTIFIED RESIDENTIAL REAL PROPERTY APPRAISER AND BE APPROVED TO SERVE AS HEARING OFFICER BY THE GA REAL ESTATE COMMISSION & GA REAL ESTATE APPRAISERS BOARD
- MUST BE COMPETENT TO APPRAISE PROPERTY UNDER APPEAL
- EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

**BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)**

- ARBITRATOR MUST BE A REAL PROPERTY APPRAISER AS CERTIFIED BY THE GA REAL ESTATE COMMISSION AND GA REAL ESTATE APPRAISERS BOARD
- ARBITRATOR DECIDES BETWEEN BTA OR TAXPAYER VALUE
- "LOSER" PAYS COST OF ARBITRATOR
- ARBITRATOR'S DECISION IS FINAL

**BOARD OF TAX ASSESSORS (BTA)**  
(APPOINTED BY BOC)

- **FIVE PART-TIME MEMBERS (4 YR APPOINTMENTS)**  
AUTONOMOUS FROM BOARD OF COMMISSIONERS  
OPERATES IN ACCORDANCE WITH GEORGIA LAW & RULES AND REGULATIONS OF THE GEORGIA DEPARTMENT OF REVENUE  
SETS POLICIES  
ESTABLISHES ANNUAL GOALS & OBJECTIVES  
APPROVES ANNUAL DIGEST & DIGEST ADJUSTMENTS  
APPROVES OR DENIES APPLICATIONS FOR FREEPORT EXEMPTION, SPECIALIZED ASSESSMENTS, EXEMPTIONS, ETC.  
REVIEWS & MAKES DECISIONS REGARDING APPEALS & CERTIFIES APPEALS TO BOE  
APPOINTS DIRECTOR/CHIEF APPRAISER
- **DIRECTOR/CHIEF APPRAISER**  
RESPONSIBLE FOR DAILY OFFICE OPERATIONS  
APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF  
CERTIFIES ANNUAL TAX DIGEST AND RELATED DOCUMENTS TO BTA  
SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- **DIVISIONS**  
RESIDENTIAL PROPERTY  
APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE  
PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIALIZED ASSESSMENTS  
COMMERCIAL PROPERTY  
APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE  
PERSONAL PROPERTY  
RECEIVES PERSONAL PROPERTY RETURNS BETWEEN JAN 1 & APR 1  
RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1  
MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS  
APPRAISES BUSINESS PERSONAL PROPERTY  
APPRAISES MARINE EQUIPMENT  
APPRAISES AIRCRAFT  
APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL  
GIS/MAPPING & RETURNS  
RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1  
MAINTAINS TAX MAPS  
MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY  
RECEIVES & PROCESSES ANNEXATIONS AND DE-ANNEXATIONS  
WORKS WITH COUNTY GIS AS NECESSARY

**CERTAIN PROVISIONS ARE EFFECTIVE JAN. 1, 2011**

**This is a summary of assessment administration. It is for information only and is not intended to be a statement of law. Taxpayers should review the applicable laws for statutory terms, conditions and requirements related to property assessment and taxation.**



COBB COUNTY BOARD OF TAX ASSESSORS  
P.O. Box 649  
MARIETTA, GEORGIA 30061-0649  
(770) 528-3100  
www.cobbassessor.org

For more information on the appeals process  
see *Summary of Appeals Process*

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