

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
- MONITORS AND AUDITS FOR 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
- ADMINISTERS MOTOR VEHICLES AND MOBILE HOMES
- SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- CALCULATES AND MAILES TAX BILLS
FAIR MARKET VALUE (FMV) REDUCED TO ASSESSED VALUE (FMV X 40% = ASSESSED VALUE)
ELGIBLE EXEMPTIONS APPLIED REDUCING NET ASSESSED VALUE
NET ASSESSED VALUE TIMES MILLAGE RATES (INCLUDING COUNTY, SCHOOL, & CITY (IF APPLICABLE)) = TAX DUE
- COLLECTS TAXES
TAX BILL MAILED BY AUGUST 15 (PAYMENT DUE WITHIN 60 DAYS)

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

- INDEPENDENT FROM BTA
- 4 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 5 ALTERNATES
- HOLDS APPEAL HEARINGS- PROVIDES PROPERTY OWNER OPPORTUNITY TO APPEAR- REVIEWS VALUE ASSIGNED BY BTA- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION
- DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY

ARBITRATION

- PROPERTY OWNER MAY SELECT ARBITRATION IN LIEU OF BOE
- COST OF ARBITRATION IS SPLIT BETWEEN APPELLANT AND BTA
- DECISION CAN BE APPEALED TO SUPERIOR COURT

BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)

- PROPERTY OWNER MAY SELECT IN LIEU OF BOE OR NON BINDING ARBITRATION
- TAXPAYER MUST SUBMIT APPRAISAL WITHIN 30 DAYS
- BTA MUST ACCEPT OR REJECT TAXPAYER APPRAISAL WITHIN 30 DAYS
- 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 THE OFFICIAL CODE OF GEORGIA & RULES AND REGULATIONS OF THE GEORGIA DEPARTMENT OF REVENUE
SETS POLICIES & OPERATING PROCEDURES
ESTABLISHES ANNUAL GOALS & OBJECTIVES
APPROVES ANNUAL DIGEST & DIGEST ADJUSTMENTS
REVIEWS & DECIDES ON APPROVAL OR DENIAL OF APPLICATIONS FOR FREEPORT EXEMPTION, APPLICATIONS FOR CONSERVATION USE ASSESSMENT, ETC.
REVIEWS & MAKES DECISIONS ON APPEALS
CERTIFIES APPEALS TO BOE
APPOINTS DIRECTOR/CHIEF APPRAISER
- **DIRECTOR/CHIEF APPRAISER**
RESPONSIBLE FOR DAILY OPERATIONS
APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF
CERTIFIES ANNUAL TAX DIGEST TO BTA
CERTIFIES ANNUAL ROLLBACK RATES TO TAXING AUTHORITIES
SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- **DIVISIONS**
 - RESIDENTIAL PROPERTY
APPRAISE ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE
PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIAL ASSESSMENTS
 - COMMERCIAL PROPERTY
APPRAISE ALL COMMERCIAL & INDUSTRIAL REAL ESTATE
RECEIVES COMMERCIAL REAL ESTATE RETURNS BETWEEN JAN 1 & APR 1
PROCESSES PROPERTIES IN COMMUNITY IMPROVEMENT DISTRICTS, ENTERPRISE ZONES, ETC.
 - 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
APPRAISE BUSINESS PERSONAL PROPERTY
APPRAISE MARINE EQUIPMENT LOCATED IN COBB COUNTY
APPRAISE AIRCRAFT THAT IS PRINCIPALLY HANGERED IN COBB COUNTY
APPRAISE MOBILE HOMES & VERIFIES DISPLAY OF DECAL
 - GIS/MAPPING & RETURNS
RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1
PROCESSES ALL CHANGES TO TAX MAPS
MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY
RECEIVES & PROCESSES ANNEXATIONS AND DE-ANNEXATIONS



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