

## How to Appeal a Property Tax Assessment

Georgia law provides a procedure for property tax appeals at the county level. Taxpayers may challenge an assessment by the county board of tax assessors by appealing to the county board of equalization or to an arbitrator or arbitrators within 45 days (or 30 days in some counties) from the date of the change of assessment notice that is mailed by the board of tax assessors. For additional questions about the appeal process taxpayers should contact the [board of tax assessors](#) in the county.

Appeals may be filed on issues concerning:

- **taxability** - the property is exempt from taxation,
- **uniformity of assessment** - values are the same within the same class of property,
- **value** - if the county board of tax assessors changed the appraised value of the owner's property this year, and
  - **denials of homestead exemption.**

The taxpayer may appeal to the superior court of the county after a decision has been made by the county board of equalization or an arbitrator or arbitrators.

The Department of Revenue may not over-ride the board of assessors, board of equalization, arbitrator or Superior Court regarding individual appraisals and assessments. The Local Government Services Division of the Georgia Department of Revenue is charged with general supervision of ad valorem tax administration across the state including; annual approval of tax digests; the training and certification of tax officials; and regularly scheduled audits of each of the 159 county boards of assessors.

In order to facilitate the mass appraisal process, the Revenue Commissioner has adopted specific procedures through the [Appraisal Procedures Manual](#) and other Rules and Regulations regarding tax administration. These procedures are designed to arrive at a basic appraisal value of real and personal property and to provide guidance for the local tax assessors to provide fair market value under normal circumstances. When unusual circumstances are affecting value, they should be considered. In all instances, the appraisal staff will apply Georgia law and generally accepted appraisal practices to the basic appraisal values required by this manual and make any further valuation adjustments necessary to arrive at the fair market values.

For additional information about the appeals procedure in the county, you should contact the [board of tax assessors](#).

## Taxpayer Bill of Rights

On January 1, 2000, a new law became effective that enhances a [taxpayer's rights](#) during the assessment and appeal process. The law has two main thrusts:

- prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation,
- and enhancement of an individual property owner's rights when objecting to and appealing an increase made by a county board of tax assessors to the value of the owner's property.

## Appeals to the County Board of Equalization

- **Taxpayer can appeal an assessment within 45 or 30 days by mailing notice of appeal to county board of tax assessors**

Taxpayers may appeal their assessment to the county board of equalization by mailing or filing with the [county board of tax assessors](#) a notice of appeal within 45 days from the date of the change of assessment notice. In counties where the governing authority allows payment of taxes in installments, a notice of appeal must be filed or mailed within 30 days. [Click here](#) to find out the time limit in a specific county.

- **If corrections or changes are made the taxpayer can appeal to the county board of equalization within 21 days**

If any corrections or changes are made the county board of tax assessors will send a notice of the correction or changes to the taxpayer. The notice will state that if the taxpayer is still not satisfied after these changes or corrections, they may now appeal to the county board of equalization by mailing or filing with the county board of tax assessors a written notice of appeal within 21 days of the date on which the change or correction was mailed.

- **If no corrections or changes are made a notice is sent to taxpayer and county board of equalization**

The taxpayer does not need to take any further action if the county board of tax assessors does not make any corrections or changes to their appeal. The county board of tax assessors will send written notice to the taxpayer and the county board of equalization of their decision to make no correction or changes in the appeal.

- **Taxpayer's appeal sent to the county board of equalization**

The taxpayer's appeal to the corrections or changes made by the county board of tax assessors will be sent to the county board of equalization; or if the county board of tax assessors made no correction or changes, the initial appeal will be sent to the county board of equalization.

- **Hearing date will be set with the county board of equalization**

The county board of equalization will set a hearing date for the appeal within 15 days of receipt of the notice of appeal and will notify the taxpayer and the county board of tax assessors in writing. A hearing will be held no earlier than 20 days and no later than 30 days after notification.

- **Written notification will be sent of the county board of equalization's decision**

The three members of the county board of equalization will specifically decide and vote upon all questions presented by the appeal. The county board of equalization will notify the taxpayer and the county board of tax assessors in writing by sending a copy of the decision by registered or certified mail or overnight delivery. A decision by the county board of equalization can be [appealed to the superior court](#).

- **There may be additional tax due or tax refunded**

If the county's tax bills are issued before the county board of equalization has made a decision on the appeal, the county tax commissioner will issue a temporary tax bill based on the return valuation or 85 percent of the valuation set by the county board of tax assessors that year--whichever amount is higher. Upon resolution of the appeal, there may be additional tax due or tax refunded.

## **Appeals to an Arbitrator or Arbitrators**

- **Taxpayer has option of appealing assessment to an arbitrator or arbitrators**

If the taxpayer chooses not to have their appeal heard by the county board of equalization,

they have the option of appealing the county board of tax assessors' assessment to an arbitrator or arbitrators.

- **Taxpayer can appeal an assessment within 45 or 30 days by mailing notice of arbitration to county board of tax assessors**

A written notice of arbitration specifically stating the grounds for arbitration should be filed with the county board of tax assessors within 45 days from the date the assessment notice was mailed to the taxpayer; or within 30 days in counties that allow installment payments of ad valorem taxes.

- **Notice of arbitration certified to clerk of superior court; referee appointed within 15 days**

The county board of tax assessors will certify the notice of arbitration to the clerk of superior court along with any other information submitted by the taxpayer seeking arbitration. The superior court judge will then appoint a referee within 15 days of the certification.

- **Arbitration conducted in accordance with procedures found in [Article 2 of Chapter 9 of Title 9](#) with the following exceptions:**

- If both parties agree, the appeal can be heard by either a single arbitrator or the referee who was appointed by the judge of the superior court;
- If both parties can not agree to a single arbitrator, three arbitrators will be appointed as provided in O.C.G.A. 9-9-67 to hear the appeal . If one or both parties are unable to select to an arbitrator, then the judge of the superior court will select a single arbitrator as provided in O.C.G.A. 9-9-67;
- The minimum qualifications of an arbitrator are they should be a registered real estate appraiser as classified by the Georgia Real Estate Appraisers Board;
- The arbitrator or a majority of the arbitrators will render a decision within 30 days after their appointment. Decisions of the arbitrator or arbitrators may be appealed to the superior court in the same manner as a decision is appealed from the the county board of equalization; and
- Costs incurred by arbitration are shared by the taxpayer and the county equally. If three arbitrators are chosen, the taxpayer would pay the costs for their arbitrator, the county would pay the costs for their arbitrator, and the costs for the third arbitrator would be equally shared.

A decision by an arbitrator or arbitrators can be [appealed to the superior court](#).

## **Appeals to the Superior Court**

- **Written notice of appeal must be filed within 30 days to the county board of tax assessors**

Once a decision has been made by the county board of equalization or by an arbitrator or arbitrators, the taxpayer may appeal their decision to the superior court of the county by mailing or filing with the county board of tax assessors a written notice of appeal. The written notice of appeal should be mailed or filed within 30 days from which the decision of the county board of equalization was mailed or within 30 days on which the arbitration decision is rendered.

- **Ad valorem taxes must be paid**

Before the superior court can hear an appeal, the ad valorem taxes must be paid in an amount equal to the last year in which taxes were determined to be due. ([O.C.G.A. 48-5-29](#))

- **Notification of certification of notice of appeal to clerk of superior court**

The county board of tax assessors will certify the notice of appeal to the clerk of the superior

court. The taxpayer or their attorney or agent will be served with a copy of the notice of appeal with the civil action file number assigned to the appeal.

- **Appeal heard by superior court**

In most cases the appeal will be heard before a jury at the first term of court unless questions of law are at issue in the appeal. If questions of law are presented, the appeal will be heard before the court without a jury within 40 days following the date the appeal is filed with the superior court.

- **Property Owner Could Recover Court Costs and Fees**

In certain instances, the property owner may recover court costs and reasonable attorney fees incurred in the appeal hearing before the superior court. The property owner could recover these costs and fees if the court finds the final value to be 85% or less (80% for commercial property) of the board of equalization's determination of value. This would not apply, however, if the property owner had failed to return the property for taxation

[O.C.G.A. 48-5-311](#)