

- Returns are filed from January 1 – April 1 of the tax year.
- The Board of Assessors will either accept the returned value or reject it. Owners will be advised of this decision with the Assessment Notice that is mailed around June.

### BOARD OF ASSESSORS (BOA)

- Property owner is mailed an assessment notice.
- Property owner files written appeal within 45 days of dated notice.
- The appeal must indicate if owner chooses Board of Equalization (BOE), Arbitration, or Hearing Officer. If they do not make a selection BOE will be chosen by default.
- **If owner chooses Arbitration, skip to the Arbitration section below.**
- Staff appraiser verifies with owner that our property record card is accurate and reviews any issues raised concerning the appeal.
- BOA reviews the appeal, renders a decision and notifies the property owner in writing within 180 days for BOE appeals (unless a countywide revaluation year) and 90 days for Hearing Officer appeals.
- If the BOA changes the value, the owner (if dissatisfied) may appeal to the BOE within 30 days after notification.
- If BOA does not change value, the appeal is automatically forwarded to the BOE or to Hearing Officer. However, if both parties agree, the appeal may go directly to Superior Court.
- The Board of Assessors has 30 days to provide notice and all necessary papers to the Clerk of Superior Court.

### BOARD OF EQUALIZATION – BOE For Real or Personal Property

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Owner and/or authorized agent may appear to present case.
- The Property owner will be notified of BOE decision in writing via certified mail.
- Either party may appeal to the Superior Court within 30 days of the BOE decision mailing date.

### Hearing Officer For Non-Homestead Real Property valued over \$1,000,000

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Hearing Officer shall render decision at the conclusion of the hearing.
- Property owner will be notified of decision in writing.
- Decision may be appealed to Superior Court by either party.

### ARBITRATION For Real or Personal Property – Value only

- Within 45 days of filing the Notice of Appeal electing Arbitration, the owner must provide a certified appraisal.
- BOA must send notice of receipt within 10 day of receiving appeal electing Arbitration. Notice will also advise of filing fees, request the certified appraisal, is not provided, and advise of the option for appeal to be sent to the BOE instead.
- If the owner fails to provide the appraisal and pay the filing fee within 45 day, the appeal is terminated unless the taxpayer requests the appeal to be sent to the BOE.
- Within 45 days of receiving the owner's certified appraisal, the BOA must accept the owner's appraisal value or reject it. If not rejected by the 45 day deadline, the certified appraisal value becomes the final value.
- The owner is responsible for the cost of certifying the Arbitration Appeal to Superior Court.
- Within 15 days of filing the Arbitration Appeal with the clerk, the judge shall issue an order authorizing arbitration.
- Within 30 days the arbitrator schedules a hearing.
- At the conclusion of the hearing, the arbitrator shall render a decision, which must be either the owner's or BOA's value.
- The "loser" must pay the cost of the arbitrator and the court fees.
- The decision of the arbitrator is final.

### DOUGLAS COUNTY SUPERIOR COURT

- The appeal to Superior Court is a jury trial and the owner may wish to consider engaging a lawyer.
- If the owner is appealing, the appeal must be filed with the BOA by the owner or his/her attorney.
- The party appealing the BOE decision pays the filing fee the Clerk of Superior Court.
- Douglas County Superior requires that parties appealing BOE decisions go to mediation before going to trial.
  - The cost of mediation is shared by both parties.
  - If a settlement is not reached, the appeal goes to a Superior Court trial.

Note: This is only a summary of the appeals process. For the complete details see O.C.G.A.