

SUMMARY OF APPEAL PROCESS

For informational purposes only

MACON-BIBB COUNTY BOARD OF TAX ASSESSORS
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BOARD OF TAX ASSESSORS (BTA)

Property owner is mailed an annual notice of assessment. (O.C.G.A. 48-5-306)

Property owner files a written appeal within 45 days of notice date. Appeal letter must state owner's election to appeal to board of equalization, hearing officer, or nonbinding arbitration. Appeals must be hand delivered or mailed with a dated U.S. Postmark if close to appeal deadline; No emails or faxes are accepted.

By mutual written agreement, certain appeals may be sent directly to superior court.

Taxpayers and BTA may mutually agree to a value and terminate an appeal at any point.

BOARDS OF EQUALIZATION

Any Property

(No cost unless taxpayer hires agent)

Property owner may appeal based on taxability, uniformity of assessment, value, and denial of exemptions.

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 30 days after notification.

If BTA does not change value, the property owner is notified and the appeal is automatically forwarded to BOE.

Property owner is notified in writing of BOE hearing date.

Property owner and/or authorized agent may appear to present case (letter of authorization must be provided to BOE by owner before hearing).

BOE must render decision at conclusion of hearing and notify property owner and BTA in writing.

Either party may appeal to superior court within 30 days of the BOE decision.

Other provisions apply

HEARING OFFICER

(No cost unless taxpayer hires agent)

Limited to Non-homesteaded real property and wireless personal property in excess of \$500,000

Taxpayer must state grounds for appeal which are limited to value or uniformity of assessment.

Hearing officers must be either state certified general real property appraiser or state certified residential real property appraiser and be approved by the GA Real Estate Commission and the GA Real Estate Appraisers Board or are designated appraisers by a nationally recognized appraiser's organization for wireless property. Hearing officers shall be paid by the county governing authority. Hearing officers must attend required training at his/her expense.

BTA has up to 90 days to review the appeal and notify the taxpayer of its decision.

Taxpayer has 30 days to notify the BTA if he/she is not satisfied with its decision.

BTA has 30 days to send the appeal to the clerk of superior court for scheduling a hearing. If the clerk cannot find a hearing officer, the appeal shall be moved to the BOE.

At the conclusion of the hearing, the hearing officer shall notify both parties of the decision verbally and shall send the decision in writing.

Either party may appeal to superior court within 30 days of this decision.

Other provisions apply

NONBINDING ARBITRATION

(Loser pays cost of Arbitration)

Limited to Real Property Valuation Only!

Within 10 days of receiving the taxpayer's appeal to nonbinding arbitration, the BTA must send an acknowledgement to the taxpayer stating the taxpayer's responsibility to provide a certified appraisal.

Within 45 days of the date of the transmittal of the acknowledgement, the property owner, at his/her expense must provide the BTA with a certified appraisal prepared by a qualified appraiser.

Failure to provide the certified appraisal within 45 days shall terminate the appeal unless the taxpayer within such 45 days elects in writing to have the appeal moved to the BOE process.

Within 45 days of receiving the taxpayer's certified appraisal, the BTA must accept or reject the taxpayer's certified appraisal. If the BTA accepts the certified appraisal it shall become the final value. If the BTA rejects the certified appraisal, it must notify taxpayer within 10 days of rejection and, within 45 days, certify the appeal to the clerk of superior court and request a filing fee of \$25.00 from the taxpayer. If the BTA neither accepts nor rejects the certified appraisal within 45 days, the certified appraisal shall become the final value.

Within 60 days after the rejection of the appraisal BTA shall notify the taxpayer of a meeting time and place to decide upon an arbitrator. If the parties cannot agree on an arbitrator, then one may be chosen by the presiding or chief judge of superior court.

Within 30 days the arbitrator shall set a time and place to hear evidence and testimony from both parties; both parties must submit a value.

At the conclusion of the hearing, the arbitrator shall render a decision regarding the fair market value of the property. The party with the proposed value farthest away from the final value must pay the cost of the arbitrator.

Provisions of nonbinding arbitration may be waived at any time by written consent of both parties.

The decision of the arbitrator may be appealed to superior court.

Other provisions apply

BIBB COUNTY SUPERIOR COURT

Within 45 days of receipt of notice of appeal and before certification of the appeal to superior court, BTA shall schedule a date and time for a settlement conference to be held within 30 days of said notice and notify the taxpayer of the \$25.00 filing fee; Taxpayer may exercise a one-time option to reschedule.

If, at the conclusion of the settlement conference, the parties reach an agreement such value is final; if the parties cannot agree, then written notice is sent to taxpayer that filing fees are due within 20 days to the clerk of superior court with a copy delivered to the BTA.

The appeal to superior court may be a jury or bench trial and appellant may wish to engage an attorney.

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.