

SUMMARY OF ASSESSMENT ADMINISTRATION

For Informational Purposes Only

MACON-BIBB COUNTY COMMISSION (ELECTED)	
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • ESTABLISHES PROPERTY TAX LAW

GEORGIA DEPARTMENT OF REVENUE
<ul style="list-style-type: none"> • 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	COMMISSIONERS
SCHOOL	BD OF EDUCATION

TAX COMMISSIONER - (ELECTED)
<ul style="list-style-type: none"> • 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 MAELS TAX BILLS • COLLECTS TAXES

BOARDS OF EQUALIZATION (BOE) (APPOINTED BY THE GRAND JURY)
<ul style="list-style-type: none"> • 2-5 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 3 ALTERNATES • HOLDS APPEAL HEARINGS • RENDERS DECISION AFTER REVIEW OF ALL INFORMATION • EITHER OR BOTH PARTIES MAY APPEAL DECISION TO SUPERIOR COURT

HEARING OFFICER (Real or Personal Property) (Appointed by the Clerk of Superior Court) LIMITED TO NON-HOMESTEAD PROPERTY AND WIRELESS PROPERTY IN EXCESS OF \$500,000 FMV)
<ul style="list-style-type: none"> • 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 • ALSO APPLIES TO WIRELESS PERSONAL PROPERTY • EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

NONBINDING ARBITRATION (REAL PROPERTY VALUE ONLY)
<ul style="list-style-type: none"> • ARBITRATOR MUST BE A REAL PROPERTY APPRAISER AS CERTIFIED BY THE GA REAL ESTATE COMMISSION AND GA REAL ESTATE APPRAISERS BOARD • ARBITRATOR DECIDES FAIR MARKET VALUE OF PROPERTY • PARTY'S VALUE FARTHEST AWAY FROM ARBITRATOR'S VALUE PAYS COST OF ARBITRATOR • EITHER PARTY MAY APPEAL TO SUPERIOR COURT

BOARD OF TAX ASSESSORS (BTA) (APPOINTED BY MACON-BIBB COMMISSION)
<ul style="list-style-type: none"> • FIVE PART-TIME MEMBERS (6 YR APPOINTMENTS) AUTONOMOUS FROM 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 HOMESTEAD EXEMPTIONS, FREEPORT EXEMPTION, SPECIALIZED ASSESSMENTS, EXEMPTIONS, ETC. REVIEWS & MAKES DECISIONS REGARDING APPEALS & CERTIFIES APPEALS TO BOE APPOINTS CHIEF APPRAISER • CHIEF APPRAISER RESPONSIBLE FOR DAILY OFFICE OPERATIONS APPOINTS DEPUTY, ASST. CHIEF APPRAISERS AND HIRES STAFF CERTIFIES ANNUAL TAX DIGEST AND RELATED DOCUMENTS TO BTA • DIVISIONS <ul style="list-style-type: none"> <u>RESIDENTIAL PROPERTY</u> RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1 APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE <u>COMMERCIAL PROPERTY</u> RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1 APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) <u>PERSONAL PROPERTY</u> RECEIVES PERSONAL PROPERTY RETURNS JAN 1 TO APR 1 RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1 MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS APPRAISES BUSINESS PERSONAL PROPERTY, MARINE EQUIPMENT AND AIRCRAFT APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL HANDLES MOTOR VEHICLE APPEALS <u>GIS/MAPPING/ADMINISTRATIVE</u> MAINTAINS TAX MAPS MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY WORKS WITH COUNTY GIS AS NECESSARY HANDLES APPLICATIONS FOR CONSERVATION AND FLPA HANDLES HOMESTEAD EXEMPTIONS HANDLES PUBLIC UTILITIES

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.