



Georgia Department of Revenue

Appeals Process





Georgia Department of Revenue

House Bill 202 – Section 27 Effective Dates

Section 13 and 15 become effective on **July 1, 2015**

Remaining sections become effective **January 1, 2016**...
Including Sections 9, 12, and 15 with regards to all appeals
filed.



Georgia Department of Revenue

House Bill 202

Amends OCGA 48-5-306

Annual assessment notice to indicate appeal to county hearing officer available on non-homestead property with FMV in excess of **\$750,000** or one or more accounts of **wireless property** with aggregate FMV in excess of \$750,000





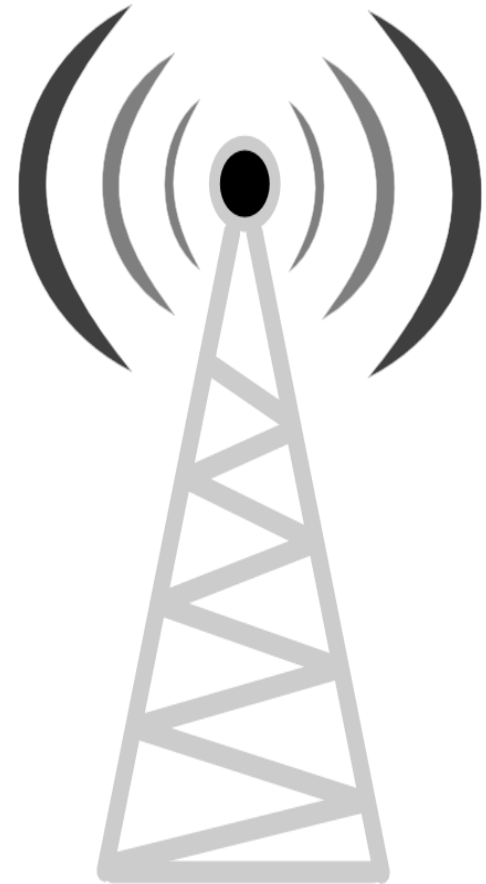
Georgia Department of Revenue

House Bill 202

Amends OCGA 48-5-306

'wireless property' means tangible personal property or equipment used directly for the provision of wireless services by a provider of wireless services which is attached to or is located underneath a wireless cell tower or at a network data center location but which is not permanently affixed to such tower or data center so as to constitute a fixture.

January 1st, 2016





Georgia Department of Revenue

House Bill 202

Amends OCGA 48-5-306

Annual assessment notice to include statement indicating estimate of tax bill based on previous **or most applicable** year's millage rate.

The estimate of your ad valorem tax bill for the current year is based on the previous year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax
STATE	0	0	539,399	0.1000	53.94
COUNTY M&O	0	0	539,399	6.5780	3,548.17
SCHOOL M&O	0	0	539,399	13.7500	7,416.74
WAYNESBORO	0	0	539,399	11.0000	5,933.39
Total Estimated Taxes					16,952.24

January 1st, 2016



Georgia Department of Revenue

House Bill 202

Amends OCGA 48-5-306

- Notwithstanding the provisions of Code Section 50-18-71, in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of real property:
- (1) The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, **a description of the methodology used by the board of tax assessors in setting the property's fair market value, all documents reviewed in making the assessment, the address and parcel identification number of all real property utilized as qualified comparable properties, and all factors considered in establishing the new assessment**, at a uniform copying fee not to exceed 25¢ per page



Georgia Department of Revenue

House Bill 202

Amends OCGA 48-5-306

Fail to Comply?

- Superior courts shall have jurisdiction to enforce compliance
- either party acted without substantial justification either in not complying with this subsection or in instituting the litigation
- reasonable attorney's fees and other litigation costs reasonably incurred



Georgia Department of Revenue

OCGA 48-5-306

At the time of filing your appeal you must select one of the following:

- (1) Appeal to the County Board of Equalization with appeal to Superior Court
- (2) To arbitration with an appeal to Superior Court
- (3) For a parcel of nonhomestead property with a fair market value in excess of \$750,000.00, or for one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of Code Section 48-5-311 with an aggregate fair market value in excess of \$750,000.00, to a hearing officer with appeal to the Superior Court.



Georgia Department of Revenue

Who?

- Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment

When?

- filing with the county board of tax assessors a notice of appeal within **45 days** from the date of mailing the notice



Georgia Department of Revenue

OCGA 48-5-311(e)(1)(A.1)

Specify Grounds for Appeal:

Check all that apply

Value	
Uniformity	
Taxability	
Exemption Denied	
Breach of Covenant	
Denial of Covenant	

Owner's value assertion
(required)

You must select only one of the following options:

- ☐ BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)
- * ☐ ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)
- * ☐ HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$750,000, to a hearing officer with appeal to superior court (value and uniformity only)
- * ☐ SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

* Additional Cost / Fees May apply

- Such uniform appeal form shall require the initial assertion of a valuation of the property by the taxpayer.
- Assertion of Value may be later amended by taxpayer.



Georgia Department of Revenue

House Bill 202

OCGA 48-5-311(e)(1)(B.1)

- taxpayer may submit an **appraisal** certified by a real property appraiser classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board performed not later than **nine months prior** to date of assessment
- BOA has 45 days to accept or reject



Georgia Department of Revenue

House Bill 202

OCGA 48-5-311(e)(1)(B.2)

Taxpayer can submit in support of appeal **most current report of sales ratio study** and tax assessors shall consider such sales ratio study upon request of the taxpayer



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2013 SALES RATIO STUDY

001 - APPLING COUNTY

No time frame or requirement for response

January 1st, 2016



Georgia Department of Revenue

House Bill 202

OCGA 48-5-311(e)(1)(B.4)

- If **more than one property** of a taxpayer is under appeal, the board of equalization, arbitrator, or hearing officer, as the case may be, shall, upon request of the taxpayer, **consolidate all such appeals in one hearing** and shall announce separate decisions as to each parcel or item of property
- No longer required to be contiguous



Georgia Department of Revenue

House Bill 202

OCGA 48-5-311(1)(C)

- appeal proceedings shall be conducted between the hours of 8:00 A.M. and 7:00 P.M. on a business day – current law
- appeal administrator shall *grant additional extensions* to the taxpayer or the county board of tax assessors for *good cause shown*, or by *agreement of the parties*



Georgia Department of Revenue

House Bill 202

OCGA 48-5-311(o)

- taxpayer authorizes an agent, representative, or attorney to BOA
- all notices ...shall be provided to the taxpayer and the authorized agent, representative, or attorney.
- The failure to comply ...shall result in the tolling of any deadline imposed on the taxpayer under this Code section with respect to that notice.



Georgia Department of Revenue

Board of Equalization





Georgia Department of Revenue

BOE - Amends OCGA 48-5-311(a.1)

“Appeal Administrator” means **clerk of the superior court**

A duty of appeal administrator is to **receive complaints** filed with respect to actions of county board of equalization for failure to perform duties or unprofessional behavior



Georgia Department of Revenue

BOE - OCGA 48-5-311(a.1)(2)

Grand jury authorized to conduct a **hearing** following its receipt of the report of the appeal administrator regarding the board of equalization for failure to perform duties

After investigation, grand jury issues written report that can be grounds for **removal of a member of the board of equalization** by the grand jury





Georgia Department of Revenue

BOE - OCGA 48-5-311(d)(4)(C.1)

The '**appeal administrator**' shall have administrative authority in all matters governing the conduct and business of the BOE

Operations of '**appeal administrator**' a distinct budget unit within the county budget separate from the operations of the clerk of the superior court



Georgia Department of Revenue

BOE - OCGA 48-5-311

On or after 1/1/2016, following the completion of each term of office a BOE member shall within first year of **reappointment** complete at **20 hours of instruction in appraisal and equalization** processes and procedures as required by commissioner for newly appointed members **prior to hearing appeals.**

- Ineligible to hear appeals until 20-hrs successfully completed



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(1)(A)(i)

Appeal to the county board of equalization as to matters of

- Taxability
- Uniformity of assessment
- Value
- Denial of homestead exemptions
- Denial of Covenant
- Breach of Covenant
- Denial of Freeport



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(3)(A)

Upon receipt of appeal to BOE, the Board of Assessors must review the appeal and must notify the taxpayer of any changes or corrections **within 180 days**.

If assessor fails to respond in 180 days, the property valuation asserted by taxpayer (*Return or Notice of Appeal*) shall become the final fair market value.

If taxpayer did not make an assertion of value, the appeal shall be forwarded to the board of equalization.



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(3)(B)

If the number of appeals exceeds a number equal to or greater than 3% of total number of parcels OR the sum of the current assessed value of parcels under appeal is equal or greater than 3% of the gross tax digest, the board of assessors shall be granted an **additional 180 days** to make its determinations.

The Board of Assessors shall **notify each affected taxpayer** of the additional 180 day review period by mail or electronic communication, including posting notice on the website.



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(3)(B)

If assessor fails to review the appeal and notify taxpayer of changes or corrections within the **additional 180 days**, the property valuation asserted by taxpayer (Return or Notice of Appeal) shall become the final fair market value.

If no such value assertion was made by the taxpayer, the assessor shall forward the appeal to the board of equalization.



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(3)(C)

Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner prior to the expiration of the additional 180 **days...the commissioner is authorized to provide for a time extension** which shall be specified in writing and posted on the website of the county board of assessors..



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(3)(C)

If assessor fails to review the appeal and notify taxpayer of changes or corrections within the additional time provided by the commissioner, the property valuation asserted by taxpayer shall become the final fair market value.

If no such value assertion was made by the taxpayer, the assessor shall forward the appeal to the board of equalization.

In addition, the commissioner is authorized to require additional training or remediation.



Georgia Department of Revenue

BOE - OCGA 48-5-311

BOA review appeal....

No Value change - forward to Appeal Administrator/BOE
- send taxpayer written notice

Value change - within 30 days of the date of mailing of the change notice, notify the county board of tax assessors to continue the taxpayer's appeal to the county board of equalization





Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(2)(C)

New 30 day notice form.....

The commissioner shall develop and make available to county boards of tax assessors a suitable form which shall be used in such notification to the taxpayer



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(A)

Within 15 days of the receipt of appeal, BOE shall set hearing date

Date shall be within 30 days
but not earlier than 20 days
from the date of notification



Notice shall be sent by first-class mail to taxpayer or authorized agent

Notice shall be sent by e-mail (if adopted by BOA), first-class mail or intergovernmental mail



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(A)

Notice shall advise that each may request

- a list of witnesses
 - documents
 - other written evidence
-
- shall be provided to requesting party 7 days prior to the time of the hearing
 - *Regs state request shall be made at least 10 days prior to hearing*
 - failure to comply shall be grounds for an automatic continuance or for exclusion of such witness, documents, or other written evidence



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(A)

- Taxpayer or authorized agent or representative, or both may appear concerning any appeal
- Taxpayer shall specify in writing to the BOE the name of any such agent or representative prior to hearing



Georgia Department of Revenue

560-11-12-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

The hearings...shall only be as formal as is necessary to preserve order and be compatible with the principles of justice.

- Parties shall have the right to be represented by legal counsel.
- The parties shall also have the right to respond and present evidence on all issues involved and to cross examine all witnesses.



Georgia Department of Revenue

560-11-12-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- The county board of tax assessors shall have the burden of proof in regards to value, not taxability.
 - If a hearing is being held regarding a property tax exemption...the party seekingexemption shall have the burden of proving entitlement.
- The county board of tax assessors shall present its case first, unless a taxpayer elects to present first.



Georgia Department of Revenue

560-11-12-.07 Case Presentment.

- In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to *present his case or defense by oral or documentary evidence*, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(D)

board of equalization shall announce its decision on each appeal at the conclusion of the hearingbefore proceeding with another hearing



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(D)(i)

BOE Decisions

- 3 members must be present and participate
- majority vote required
- all members shall sign the decision to indicate their vote



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(6)(D)(i)

Decisions delivered....

- *By hand to each party with written receipt*
or
- By registered or certified mail or statutory overnight delivery to the appellant, and filing the original copy with the county BOA



Georgia Department of Revenue

BOE - OCGA 48-5-311(e)(8)

If at any time during the appeal process to the county board of equalization and after certification by the county board of tax assessors to the county board of equalization, the county board of tax assessors and the taxpayer mutually agree in writing on the fair market value, then the county board of tax assessors, or the county board of equalization, as the case may be, shall enter the agreed amount in all appropriate records as the fair market value of the property under appeal, and the appeal shall be concluded. The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation unless otherwise waived by both parties



Georgia Department of Revenue

OCGA 48-5-311(e.1)

Hearing Officers



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

Disputes Involving

- **Value** - 48-5-2(3) "Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale.
- **Uniformity** - The uniformity provision of the Georgia constitution, Article VII Sections par III, requires that all real and personal property within the county be taxed on a uniform basis based on the fair market value of such property, and that the valuations as between owners of real property and owners of personal property be fairly and justly equalized.



Georgia Department of Revenue

Hearing Officer / Property Types

Nonhomestead Real Property – with a value in excess of \$750,000

If such taxpayer owns nonhomestead real property contiguous to such qualified nonhomestead real property, at the option of the taxpayer, such contiguous property may be consolidated with the qualified property for purposes of the hearing under this subsection.



Georgia Department of Revenue

Hearing Officer / Property Types

Wireless Property – with an *aggregate fair market value in excess of \$750,000.00* as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306

tangible personal property or equipment used directly for the provision of wireless services by a provider of wireless services which is attached to or is located underneath a wireless cell tower or at a network data center location but which is not permanently affixed to such tower or data center so as to constitute a fixture.



Georgia Department of Revenue

Who can serve?

Real Property.... state certified general real property appraisers or state certified residential real property appraisers as classified by GREAB

Wireless Property....designated appraisers by a nationally recognized appraiser's organization for wireless property appeals

Georgia Real Estate Appraisers Board shall annually publish a list of qualified and approved hearing officers for Georgia



Georgia Department of Revenue

Additional Requirements

Hearing Officer training...

Initial 8 hr class ...DOR Instruction

*Annual 4 hr update...recent legislation,
current case law, and updates on
appraisal and equalization procedures*



Georgia Department of Revenue

Ineligibility

The failure of any hearing officer to fulfill the requirements of this paragraph shall render such officer ineligible to serve.



Georgia Department of Revenue

Compensation

- Each hearing officer shall be compensated by the county for time expended in considering appeals. The compensation shall be paid at a rate of not less than \$75.00 per hour for the first hour and not less than \$25.00 per hour for each hour thereafter as determined by the county governing authority or as may be agreed upon by the parties with the consent of the county governing authority.



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

- Taxpayer appeals NOA...selects hearing officer as appeal forum
- BOA has 90 days to review appeal
 - If changes are made...30 day notice
 - If taxpayer continues appeal...BOA has 30 days from taxpayers notice to file appeal with Appeal Administrator
 - *Taxpayer may elect to forward appeal to BOE*



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

- BOA has 90 days to review appeal
 - If no changes are made...30 day notice
 - *Taxpayer may elect to forward appeal to BOE*
 - Upon the expiration of 30 notice, the BOA shall certify the notice of appeal ... all necessary papers to the appeal administrator for the appeal to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the taxpayer.



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

Who picks?

- the taxpayer and the county board of tax assessors mutually agree
- appeal administrator shall randomly select from GREAB list

shall have experience or expertise in hearing or appraising the type of property that is the subject of appeal

- If no Hearing Officer is found who is willing to serve appeal administrator shall forward to BOE



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

- Hearing officer, in conjunction with all parties to the appeal, shall set a time and place to hear evidence and testimony from both parties.
- The hearing shall take place in the county where the property is located, or such other place as mutually agreed to by the parties and the hearing officer



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

- ...shall provide ... notice...not less than ten days before the hearing
 - documents
 - other written evidence
- must be provided to the other party not less than seven days prior to the time of the hearing
- failure to comply with this requirement shall be grounds for an automatic continuance or for exclusion of such documents or other written evidence.



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

The Hearing....

Hearing officer shall

- swear in all witnesses,
- perform the powers, duties, and authority of a BOE,
- determine the fair market value of the propertybased upon the testimony and evidence presented during the hearing.

The board of tax assessors shall have the burden of proving its opinion of value and the validity of its proposed assessment by a preponderance of evidence.



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

The Hearing....

At the conclusion hearing officer shall

- notify both parties of the decision verbally and
- send **both** parties the decision in writing or
- **deliver the decision by hand to each party, with written receipt**



Georgia Department of Revenue

Hearing Officer - OCGA 48-5-311(e.1)

- Decision may be appealed by either party to superior court

If, *at any time during the appeal under this subsection*, the taxpayer and the county board of tax assessors execute a signed written agreement on the fair market value and any other issues raised, the appeal shall terminate as of the date of such signed agreement; the fair market value as set forth in such agreement shall become final; and subsection (c) of CodeSection 48-5-299 shall apply.



Georgia Department of Revenue

Remember!!

(9.1) The provisions contained in this subsection may be waived at any time by written consent of the taxpayer and the county board of tax assessors.



Georgia Department of Revenue

Arbitration



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)

- Appeal.....
- shall be filed within 45 days from the date of mailing the notice
- shall specifically state the grounds for arbitration



Georgia Department of Revenue

OCGA 48-5-311(e)(1)(B)

- taxpayer having property that is located within a municipality, the boundaries of which municipality extend into more than one county, may also appeal from an assessment on such property by the county board of tax assessors to the county board of equalization, to a hearing officer, or to arbitration as to matters of uniformity of assessment



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(3)(A)

Within ten days.....

- of receiving taxpayer's notice of arbitration appeal, BOA shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall provide a copy of the **'certified appraisal'**
 - No fees mentioned



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(1)

- **'certified appraisal'** means an appraisal or appraisal report given, signed, and certified as such by a real property appraiser as classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(3)(A)

- Taxpayer must provide appraisal within 45 days receiving letter from BOA
- Failure to provide appraisal within such 45 days shall terminate appeal
- unless the taxpayer, within 45 day period, elects to forward appeal to BOE



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(3)(A)

Within 45 days of receiving appraisal....

- BOA shall accept appraisal....value becomes final
- BOA shall reject appraisal....send within ten days of the date of such rejection a written notification by certified mail to taxpayer and taxpayers attorney....appeal continues
- Failure to notify taxpayer within 10 days – Value becomes final



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

- If BOA neither accepts or rejects appraisal within 45 days of receipt then value becomes final
- If appraisal is rejected then BOA shall certify to appeal administrator within 45 days of BOA rejection



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(3)(A)

- If appraisal is rejected then BOA shall certify to appeal administrator within 45 days of BOA rejection
- BOA also serve the taxpayer and the taxpayer's attorney, if any, or employee with
 - a copy of the certification
 - other papers specified by the person seeking arbitration
 - civil action file number assigned to the appeal



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

- Within 15 days of filing the certification to the appeal administrator, the presiding or chief judge of the superiorshall issue an order authorizing the arbitration
- BOA ...provide to the taxpayer a notice of a meeting time and place to decide upon an arbitrator, to occur within 60 days after the date of sending the rejection of the taxpayer's certified appraisal.



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

Arbitrator.....

- Chosen by agreement of BOA and taxpayer
....or.... presiding or chief judge of the
superior court
- Must be certified state certified general real
property appraiser or state certified residential
real property appraiserby GREAB



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

Arbitrator.....

- within 30 days of appointment...set a time and place to hear evidence and testimony from both parties
-shall also.. provide written notice to the parties personally or by registered or certified mail or statutory overnight delivery not less than ten days before the hearing



Georgia Department of Revenue

OCGA 48-5-311

- ... written notice shall advise each party that **documents or other written evidence** to be presented at the hearing by a party must be provided to the other party not less than **seven days prior to the time of the hearing** and that any failure to comply with this requirement, unless waived by mutual written agreement of such parties, shall be grounds for a continuance or for exclusion of such documents or other written evidence



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

- The arbitrator, in consultation with the parties, may adjourn or postpone the hearing.
- the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the hearing to a date and time acceptable to the taxpayer and the county board of tax assessors.
- The presiding or chief judge ...may direct the arbitrator to proceed promptly with the hearing and the determination of the appeal upon application of any party.



Georgia Department of Revenue

OCGA 48-5-311(f)

During hearing...parties shall be entitled to

- be heard
- present documents
- testimony
- other matters
- to cross-examine witnesses



Georgia Department of Revenue

OCGA 48-5-311(f)

- Hearing shall occur in the county in which the property is located or such other place as may be agreed
- may consider the final value for the property submitted by the county board of tax assessors and the taxpayer



Georgia Department of Revenue

Arbitration - OCGA 48-5-311

- At the conclusion of the hearing Arbitrator determines FMV (formerly either BOA value or taxpayer value)
- Whichever party value not closest to arbitrator value pays for fees and cost of arbitrator
- Decision may be appealed to Superior Court by either party



Georgia Department of Revenue

Arbitration - OCGA 48-5-311(f)(3)(B)

- At any point, the county board of tax assessors and the taxpayer may execute a signed, written agreement establishing the fair market value without entering into or completing the arbitration process. The fair market value as set forth in such agreement shall become the final value.



Georgia Department of Revenue

OCGA 48-5-311(g)

Superior Court



Georgia Department of Revenue

OCGA 48-5-311(g)

Superior Court may hear appeals when either party within 30 days appeals decision by...

- county board of equalization
- hearing officer
- arbitrator

Also by mutual written agreement by the taxpayer and the county board of tax assessors... without going to one of the above.



Georgia Department of Revenue

OCGA 48-5-311(g)(2)

Appeal by taxpayer...

effected by e-mailing, by mailing to or filing with the county board of tax assessors a written notice of appeal.

Appeal by BOA...

effected by giving notice to the taxpayer(mailed or delivered)

The notice of appeal shall specifically state the grounds for appeal



Georgia Department of Revenue

Superior Court - OCGA 48-5-311

- Within 45 days of receiving taxpayers appeal...
- BOA must notifying taxpayer of “settlement conference” and court filing fee required by clerk of court
- “Settlement conference” held.....no later than 30 days from the notice



Georgia Department of Revenue

Superior Court - OCGA 48-5-311

- BOA elects not to participate in meeting
...taxpayers value is final...frozen subject to 299(c)
- Taxpayer chooses not to participate ..may not seek and shall not be awarded fees and costs at such time when the appeal is settled in superior court.
- If settlement reached during meeting ...agreed value is final... frozen subject to 299(c)



Georgia Department of Revenue

Superior Court - OCGA 48-5-311

- If no agreement at settlement conference
- written notice to taxpayer...filing fees (\$25.00) paid to clerk of court within ten days of conference
- copy of the check delivered to the BOA
- shall not be subject to any other fees or additional costs otherwise required under any provision of Title 15 or under any other provision of law.



Georgia Department of Revenue

Superior - OCGA 48-5-311

- Within 30 days of receipt of proof of payment to the clerk of courts, BOA shall certify ...the notice of appeal and any other papers specified by the person appealing including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, the hearing officer, or the arbitrator.
- shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal.



Georgia Department of Revenue

Superior Court - OCGA 48-5-311

- The appeal shall constitute a de novo action.
- The board of tax assessors shall have the burden of proving its opinions of value and the validity of its proposed assessment by a preponderance of evidence.
- Upon a failure of the board of tax assessors to meet such burden of proof, the court may....authorize the finding that the value asserted by the board of tax assessors is unreasonable and authorize the determination of the final value of the property.



Georgia Department of Revenue

Superior Court - OCGA 48-5-311(g.1)

- The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation, unless otherwise waived in writing by both parties, as to:
 - (1) The valuation established or announced by any county board of equalization, arbitrator, hearing officer, or superior court; and
 - (2) Any written agreement or settlement of valuation reached by the county board of tax assessors and the taxpayer as permitted by this Code section.



Georgia Department of Revenue

Amending Code OCGA 48-5-345 Digest Statistics

As part of digest submission counties to include...

- 1) number,
- 2) overall value and
- 3) percentage total

of all real property parcels under appeal to BOE, arbitration, hearing officer and superior court and also provide “number of taxpayers failing to appear at any hearing for the prior tax year”

*Information to be made publicly available on DOR website



Georgia Department of Revenue

OCGA 48-5-311(h)

Recording of interviews or hearings





Georgia Department of Revenue

OCGA 48-5-311(h)

- (1) In the course of any assessment, appeal, or arbitration, or any related proceeding, the taxpayer shall be entitled to:
- (A) Have an interview with an officer or employee, that is authorized to discuss tax assessments of the board of tax assessors relating to the valuation of the taxpayer's property subject to such assessment, appeal, arbitration, or related proceeding, and the taxpayer may record the interview at the taxpayer's expense and with equipment provided by the taxpayer.....



Georgia Department of Revenue

OCGA 48-5-311(h)

.....and no such officer or employee of the board of tax assessors may refuse to participate in an interview relating to such valuation for reason of the taxpayer's choice to record such interview;

(B) Record, at the taxpayer's expense and with equipment provided by the taxpayer, all proceedings before the board of equalization or any hearing officer.



Georgia Department of Revenue

OCGA 48-5-311(h)

- granted to the taxpayer within 30 calendar days from the postmark date of the taxpayer's written request
- conducted in the office of the board of assessors.
- within such 30 calendar day period, mutually agreed between the taxpayer and the taxing authority.
- The taxing authority may extend the time period for the interview an additional 30 days upon written notification to the taxpayer.



Georgia Department of Revenue

OCGA 48-5-311

- The superior courts of this state shall have jurisdiction to enforce the provisions of this subsection directly and without the issue being first brought to any administrative procedure or hearing. The taxpayer shall be **awarded damages in the amount of \$100.00 per occurrence** where the taxpayer requested the interview, in compliance with this subsection, and the board of assessors failed to timely comply; and, the taxpayer shall be **entitled to recover reasonable attorney's fees and expenses** of litigation incurred in any action brought to compel such interview.



Georgia Department of Revenue

48-5-299(c)



Georgia Department of Revenue

48-5-299(c)

Valuation Established in an Appeal

Amends OCGA 48-5-299 (c) by providing that when Real property value is **reduced or is unchanged from the value on initial NOA** and value is established per appeal or agreement in appeal, the value so established **may not be increased by BOA during next two years**, UNLESS:

1. taxpayer or representative does not **attend appeal** hearings **or** provide BOE, hearing officer or arbitrator with **written evidence** supporting taxpayer's opinion of value
2. taxpayer files **return at different valuation** during next two years
3. If taxpayer **files appeal** during next two years **BOE, hearing officer or arbitrator** may increase or decrease value based on evidence presented



Georgia Department of Revenue

48-5-299(c)

Valuation Established in an Appeal

The board of tax assessors may increase or decrease value of real property if after **visual onsite inspection** it is found that there have been ...

1. **Substantial** additions, deletions or improvements
2. **Errors** in the board of tax assessor records
3. Occurrence of **material factors that substantially affect the fair market value**



Georgia Department of Revenue

House Bill 202 – Sections 20, 21 & 22 Amending Codes OCGA 48-5-492, 493, 494 Mobile Home Taxation

Deadline to obtain location permit for current year and pay taxes due changes from May 1st to **April 1st**

