



Georgia Department of Revenue

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The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.



Georgia Department of Revenue

Hearing Officer Training 4 Hour Update

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Georgia Department of Revenue

Hearing Officer Training

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Georgia Department of Revenue

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Georgia Department of Revenue

Electronic Materials

- DOR Website
 - <http://dor.georgia.gov/georgia-certification-program-county-tax-assessors-and-appraisers-course-materials>



Georgia Department of Revenue

Course Content

- Review of 48-5-311
- Wireless Personal Property
- Recent Court Cases
- Review of Hearing Officer Regulations



Georgia Department of Revenue

Annotated Georgia Law

Title 48, Chapter 5, Section 1 (48-5-1)



Georgia Department of Revenue

Rules and Regulations

- 560-11-X-.XX- Rules and Regulations pertaining to Revenue
- 560-11-13-.01 “Applicability of Rules”



Georgia Department of Revenue

Why additional training?

- 48-5-265 - Appraisal Vendors

Individuals performing services under such contracts shall complete satisfactorily such training courses as directed by the commissioner.

- 48-5-311 - Board of Equalization

...within the first year of appointment to the subsequent term of office, complete satisfactorily not less than 20 hours of instruction in appraisal and equalization ...



Georgia Department of Revenue

48-5-306. Notice of changes made in taxpayer's return; contents; posting notice; new assessment description.

- The board shall see that all taxable property within the county is assessed and returned at its fair market value and that fair market values as between the individual taxpayers are fairly and justly equalized so that each taxpayer shall pay as nearly as possible only such taxpayer's proportionate share of taxes.



Georgia Department of Revenue

48-5-306. Continued

- The board shall give annual notice to the taxpayer of the current assessment of taxable real property.



Georgia Department of Revenue

48-5-306. Continued

- When any corrections or changes, including valuation increases or decreases, or equalizations have been made by the board to personal property tax returns, the board shall give written notice to the taxpayer of any such changes made in such taxpayer's returns.



Georgia Department of Revenue

48-5-306(b)(1). Continued

- The annual notice shall conform with the state-wide uniform assessment notice which shall be established by the commissioner by rule and regulation and shall contain:



Georgia Department of Revenue

ANNUAL NOTICE OF ASSESSMENT

Notice Date: <insert date>
This is not a tax bill Do not send payment
Last Date To File Appeal: <insert date>
County property records are available online at: <insert county website address>
Official Tax Matter - <year> Assessment

The amount of your ad valorem tax bill for the year shown above will be based on the appraised (100%) and assessed (40%) values specified in this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at <https://etax.dor.ga.gov/ptd/taxguide/appeals.aspx>

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

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
- (2) To arbitration without an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For a parcel of non-homestead property with a FMV in excess of \$1 million, to a hearing officer with appeal to the Superior Court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <insert forms availability location here>

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at <insert physical location of BOA office here> and which may be contacted by telephone at: <insert telephone #->. Your staff contacts are <insert name> and <insert name>.

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
Property Description					
Property Address					
Fair Market Value	Returned Value	Previous Year Value	Current Year Value	Preferential Value	
100% Fair Market Value					
40% Assessed Value					

REASONS FOR NOTICE

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



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

48-5-306(b)(3). Continued

- The annual notice required under this Code section shall be mailed no later than July 1; provided, however, that the annual notice required under this Code section may be sent later than July 1 for the purpose of notifying property owners of corrections and mapping changes.



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

- Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors
- Page 46



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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

January 1st, 2016



Georgia Department of Revenue

What is information

- No additional charges or fees may be collected from the taxpayer for reasonable search, retrieval, or other administrative costs associated with providing such public records and information



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

January 1st, 2016



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.



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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. *48-5-311(e.1)(1)(B)(i)*

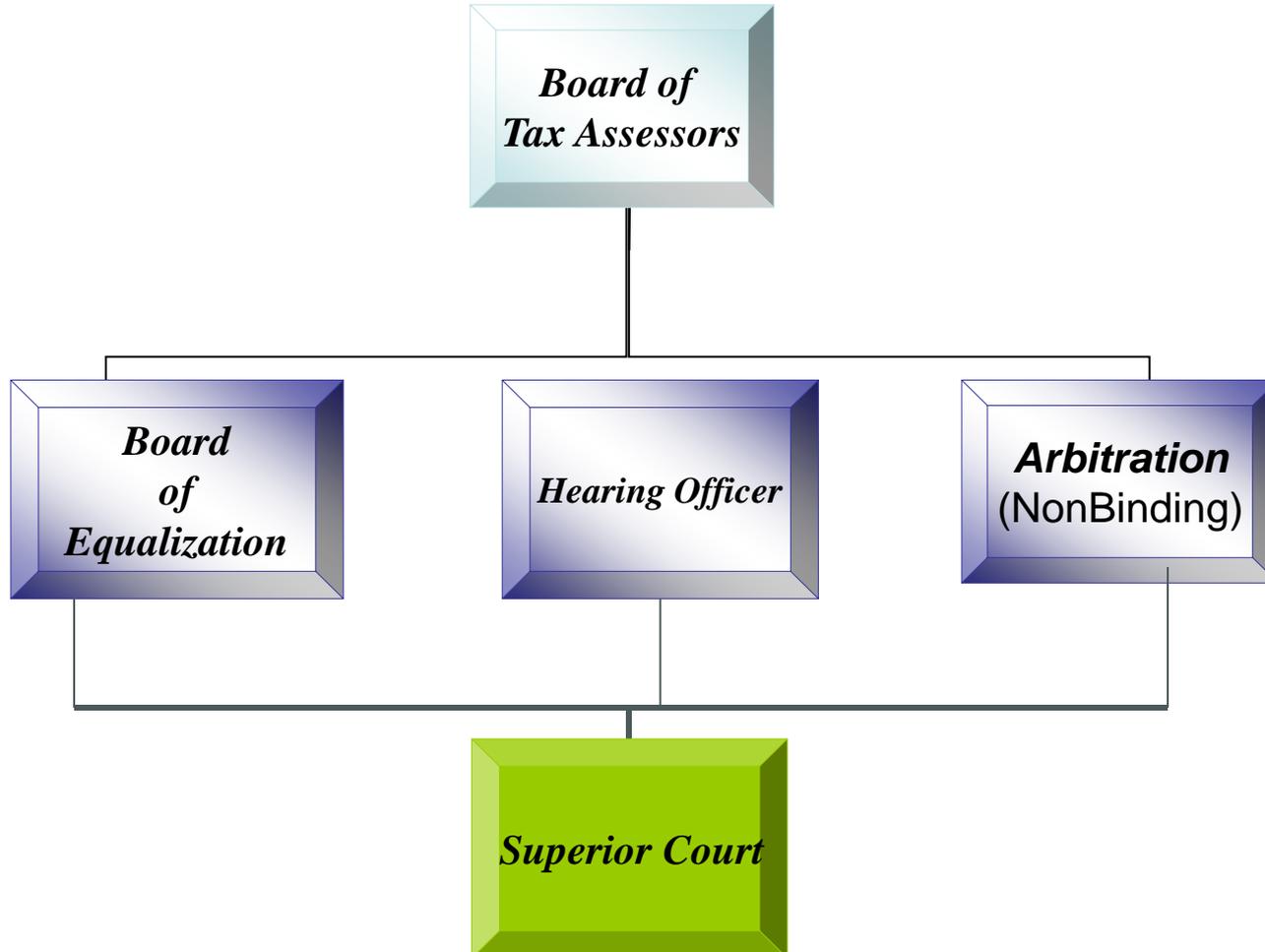


January 1st, 2016



Georgia Department of Revenue

APPEALS PROCESS





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

Specify Grounds for Appeal:

Check all that apply

Value	<input type="checkbox"/>
Uniformity	<input type="checkbox"/>
Taxability	<input type="checkbox"/>
Exemption Denied	<input type="checkbox"/>
Breach of Covenant	<input type="checkbox"/>
Denial of Covenant	<input type="checkbox"/>

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.

January 1st, 2016



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

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

January 1st, 2016



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

Current Law

OCGA 48-5-311(e)(6)(C)

- If more than one contiguous property of a taxpayer is under appeal, the board of equalization shall, upon request of the taxpayer, consolidate all such appeals in one hearing and render separate decisions as to each parcel or item of property.



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?

January 1st, 2016



Georgia Department of Revenue

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

July 1st, 2015



Georgia Department of Revenue

BOE - OCGA 48-5-311(d)(4)(A)

(4)(A) The appeal administrator shall have oversight over and supervision of all boards of equalization of the county and hearing officers.

- Oversight and supervision shall also include the scheduling of board hearings, assistance in scheduling hearings before hearing officers, and giving notice of the date, time, and place of hearings to the taxpayers and the county board of tax assessors and giving notice of the decisions of the county board of equalization or hearing officer to the taxpayer and county board of tax assessors as required by division (e)(6)(D)(i) of this Code section.



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Hearing Records- OCGA 48-5-311(d)(4)(D)

- (D) The clerk of superior court shall maintain any county records from the hearings before the board of equalization and before hearing officers until the deadline to file any appeal to the superior court expires. If an appeal is not filed to the superior court, the clerk of superior court is authorized to properly destroy any records from the hearings before the county board of equalization or hearing officers.



Georgia Department of Revenue

Hearing Records- OCGA 48-5-311(d)(4)(A)

- (D) The appeal administrator shall maintain any county records of all notices to the taxpayer and the taxpayer's attorney, of certified receipts of returned or unclaimed mail, and from the hearings before the board of equalization and before hearing officers for 12 months after the deadline to file any appeal to the superior court expires.



Georgia Department of Revenue

BOE - OCGA 48-5-311(d)(4)(A)

- (D)If an appeal to the superior court is filed, the appeal administrator shall file such appeal and records in the civil action that is considered open by the clerk of superior court for such appeal, and such records shall become part of the record on appeal in accordance with paragraph (2) of subsection (g) of this Code section.



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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
- 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*



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OCGA 48-5-311(e.1)

Hearing Officers

**HB 202 Legislative changes go
into effect January 1, 2016**



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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.*

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



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. **48-5-311(e.1)(1)(B)(i)**



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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

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



Georgia Department of Revenue

- (3) The appeal administrator shall furnish any hearing officer so selected the necessary facilities.



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Hearing Officer - OCGA 48-5-311(e.1)(4&5)

- Taxpayer appeals initial NOA (45 day appeal period)...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)(5)

- 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.



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Hearing Officer - OCGA 48-5-311(e.1)(6)(A)

Who picks?

- the taxpayer and the county board of tax assessors mutually agree
- appeal administrator shall randomly select
- 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)(6)(A)

The appeal administrator shall notify the taxpayer and the taxpayer's attorney in compliance with subsection (o) of this Code section of the name of the hearing officer and transmit a copy of the hearing officer's disqualification questionnaire and resume provided for under paragraph (2) of this subsection.

What about BOA?



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Hearing Officer - OCGA 48-5-311(e.1)(6)(A)

- 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



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Hearing Officer - OCGA 48-5-311(e.1)(6)(A)

- ...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.



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Hearing Officer - OCGA 48-5-311(e.1)(7)

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.*



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Hearing Officer - OCGA 48-5-311(e.1)(7) Current Law

The Hearing....

At the conclusion hearing officer shall

- notify both parties of the decision verbally and
- shall send the taxpayer the decision in writing.



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Hearing Officer - OCGA 48-5-311(e.1)(7)

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**



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Hearing Officer - OCGA 48-5-311(e.1)(9)

- 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.



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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.*



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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.

48-5-311(e.1)(10)



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*

48-5-311(e.1)(11)



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Ineligibility

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

48-5-311(e.1)(11)



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Assertion of Value

Such rules and regulations shall also include a uniform appeal form which shall require the initial assertion of a valuation of the property by the taxpayer.

Any such assertion of value shall be subject to later revision by the taxpayer based upon written evidence.

48-5-311(e.1)(11)



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Arbitration

48-5-311(f)



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Arbitration - HB 202 changes

- No court filing fee required.
- May determine a value other than Assessors and Taxpayers appraisal values. Value closest to Arbitrators value determines who wins the appeal.
- Decision can be appealed to Superior Court.



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

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

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

- 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(g)(2)

- 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(g)(2)

- If no agreement at settlement conference
- written notice to taxpayer...filing fees (\$25.00) paid to clerk of court within ten days of conference
- (g)(3) The appeal shall constitute a de novo action.



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



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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.....



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

.....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.



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

- 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.
- Date 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.



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OCGA 48-5-311(h)(3)

- 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.



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(j) Disqualification.

(1) No member of the county board of equalization and no hearing officer shall serve with respect to any appeal concerning which he or she would be subject to a challenge for cause if he or she were a member of a panel of jurors in a civil case involving the same subject matter.



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48-5-311(o)

When a taxpayer authorizes an agent, representative, or attorney in writing to act on the taxpayer's behalf, and a copy of such written authorization is provided to the county board of tax assessors, all notices required to be provided to the taxpayer under this Code section, including those regarding hearing times, dates, certifications, notice of changes or corrections, or other official actions, shall be provided to the taxpayer and the authorized agent, representative, or attorney.



Georgia Department of Revenue

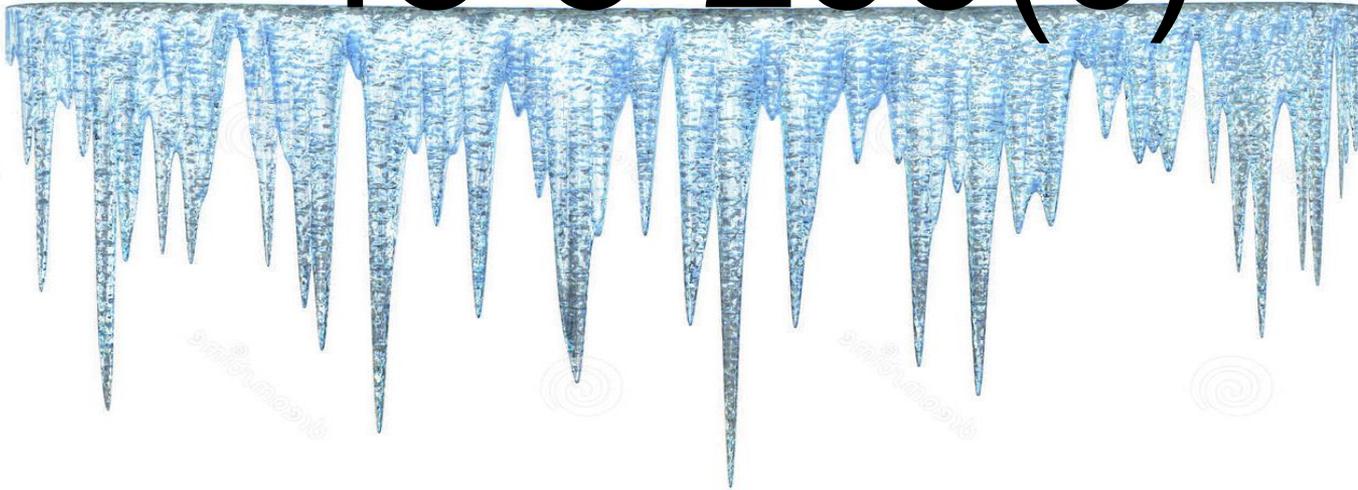
48-5-311(o)

The failure to comply with this subsection with respect to a notice required under this Code section 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

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



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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

Hearing Officer Regulations

Page 157



Georgia Department of Revenue

560-11-13-.01 Applicability of Rules

- actions, decisions and orders are subject to the appeals procedures provided in 48-5-311
- empowered to exercise the same degree of authority and perform the same actions as hearing officers under O.C.G.A. § 50-13-13.



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560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- Hearings as formal as is necessary to preserve order and the principles of justice.
- Parties shall have the right to be represented by legal counsel



Georgia Department of Revenue

560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- Parties shall also have the right to obtain the appearance of witnesses and documentary evidence, provided that written notice is filed with the county hearing officer and the other party at least seven (7) days prior to a scheduled hearing.



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560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- Remember.....48-5-311(e.1)(6)(A)
- Such 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 shall be grounds for an automatic continuance or for exclusion of such documents or other written evidence.



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560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- the right to respond and present evidence on all issues involved and to cross-examine all witnesses.
- standard of proof on all issues in the hearing shall be a preponderance of the evidence
- BOA have burden of proof.



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560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- Taxability??
- If a hearing is being held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement



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560-11-13-.02 Nature of the Proceeding; Hearing Procedure; Burden of Proof.

- BOA shall present its case first, unless a taxpayer elects to present first and the hearing officer, in his or her discretion, allows it.



Georgia Department of Revenue

560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- Irrelevant, immaterial, or unduly repetitious evidence shall be excluded
- rules of evidence as applied in the trial of civil non-jury cases in the superior courts shall be followed as far as practicable



Georgia Department of Revenue

560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.



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560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- Except where precluded by statute.....
if the evidence presented it is of a type commonly relied upon by reasonably prudent persons, a hearing officer has discretion as to whether to admit the evidence or not.



Georgia Department of Revenue

560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia



Georgia Department of Revenue

560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- conduct such cross-examination as required for a full and true disclosure of the facts



Georgia Department of Revenue

560-11-13-.03 Evidence; Official Notice.

Rules of evidence ..shall be substantially as follows

- Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.

- 1. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.



Georgia Department of Revenue

560-11-13-.04 Continuances and Postponements.

- *may be continued or postponed within the sound discretion of the county hearing officer upon timely motion by either party.*
- *Hearing Officer motion to continue or postpone*



Georgia Department of Revenue

560-11-13-.05 Subpoena Forms; Service

- Either party may obtain subpoena forms from the **county hearing officer** by making a timely request.
- Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.



Georgia Department of Revenue

560-11-13-.06 Transcripts of Hearing

- (1) Any party may request that the hearing be conducted before a court reporter, or recorded in audio and/or video.
- (2) The request shall be in writing.....



Georgia Department of Revenue

560-11-13-.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

560-11-13-.08 Ruling; Decision.

- (1) The decision of the county hearing officer shall clearly state the ruling regarding the property's value and uniformity, where applicable.
- (2) The decision of the county hearing officers shall be rendered pursuant to O.C.G.A. § 48-5-311 (e.1)(1).



Georgia Department of Revenue

560-11-13-.08 Ruling; Decision.

- (3) When a taxpayer authorizes an attorney in writing to act on the taxpayer's behalf, the decision of the county hearing officer shall be provided to such attorney pursuant to O.C.G.A. § 48-5-311(o).



Georgia Department of Revenue

560-11-13-.09 Hearing Location.

-shall be held in the county where the property is located unless all parties agree to hold the hearing at a mutually agreed upon location.



Georgia Department of Revenue

560-11-13-.10 Swearing In Witnesses.

- (1) Before a witness is allowed to testify
.....must first be sworn-in
- The county hearing officer shall be responsible for swearing in all witnesses and must administer the following oath



Georgia Department of Revenue

***560-11-13-.11 Hearing Officer
Procedural Form.***



Georgia Department of Revenue

560-11-13-.12 Hearing Officers and the Administrative Procedures Act.

- The Administrative Procedures Act is not applicable, but where referenced in this Chapter, the Administrative Procedures Act was used as a guideline for the Regulations in order to ensure due process.



Georgia Department of Revenue
