



For the Record

By

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Laws Governing Appeal of County Tax Assessments Changed on July 1

Georgia legislators amended this year laws governing procedures for appealing county tax assessments on real and personal property. The changes were effective on July 1.

In 2011, the clerk of superior court was mandated by law to provide oversight, administration, and administrative assistance to the county board of equalization (BOE). This year, those provisions were amended, designating the clerk of superior court as the “appeal administrator” for the BOE and requiring the clerk to provide invaluable administrative and clerical services necessary for taxpayers to appeal decisions of the board of tax assessors (BOA) affecting taxation of real and personal property.

The Board of Assessors is a five-member board. Its members are appointed by the county governing authority predominantly to assess and establish fair market values for all real and personal property within the county. The BOA’s staff is trained by the Georgia Department of Revenue in property tax assessment and equalization. Glenda Roberts is the chief tax assessor and Ezekiel Walthour is chairman of the BOA.

The board of equalization is established by law to provide an independent board in each county to decide taxpayers’ appeals of determinations made by the assessor’s board concerning taxability, uniformity of assessment, value, and denials of homestead exemption. In Liberty County, the BOE consists of three regular members and nine alternate members appointed to staggered terms by the grand jury. Members and alternates serve a three-year term of office. They must complete 40 hours of training in appraisal and equalization processes and procedures provide by the Georgia Department of Revenue within the first year after they are appointed to the BOE and eight hours of update training annually. Beginning January 1, 2016, 20 hours of similar instruction must be completed by members and alternate members of the BOE within the first year after he or she is reappointed to another term of office.

The tax assessors’ office is required by law to complete revision of tax values and send out property tax assessments by July 15 of each year. Upon receipt of a tax assessment notice, a taxpayer has 45 days from the date the assessment is mailed to appeal the assessment. The appeal must be sent to the BOA on a form approved the commissioner of the Department of Revenue.

Upon receiving the taxpayer’s notice of appeal, the BOA reviews its preliminary assessment to determine if a correction or amendment is merited. If changes or corrections are made, the BOA sends a notice to the taxpayer and, if he or she concurs with the change, his or her appeal is dismissed and the new assessed value used for taxation purposes. If he or she disagrees with any change(s) made, he or she is required to notify the BOA within 30 days of the date the notice of change was mailed in order an appeal to the board of equalization.

The BOA then has up to 90 days from the date of receipt of the taxpayer’s notice of appeal to review it and notify the taxpayer of any corrections or changes. The property valuation asserted by the taxpayer on a

property tax return or notice of appeal becomes the assessed fair market value of his or her property for the tax year under appeal if the BOA fails to respond within this period. If no valuation was submitted by the taxpayer, the appeal proceeds to the board of equalization, which requires the BOA to forward the notice of appeal to the appeal administrator (i.e., the clerk of superior court) for scheduling on the BOE's hearing calendar.

Within 15 days after receipt of the notice of appeal, the appeal administrator sets a date for a hearing within 30 days of the date of notification but not earlier than 20 days and notifies the taxpayer and BOA of the date and time for the hearing. If more than one property is under appeal, the BOE is required to consolidate the appeals in one hearing upon request of the taxpayer.

Alternatively, the taxpayer may appeal some assessments and/or issues to an arbitrator or a hearing officer (for homestead real property with a fair market value in excess of \$750,000 and any contiguous non-homestead property owned by the taxpayer or for one or more wireless properties valued over \$750,000).

The process is much like a civil court hearing. The taxpayer and BOA staff are required to present evidence relating to the issue on appeal—i.e. taxability, uniformity of assessment, value, or denial of homestead exemption. The taxpayer has the option of presenting evidence first or waiting until BOA staff concludes its presentation. Each party is typically allowed ten minutes to present its case. The standard used for deciding issues is a preponderance of the evidence”, meaning that the party with the most convincing evidence prevails. The BOA has the burden of proof for issues involving taxability but, with respect to an issue over tax exemption, the taxpayer has the burden. Either party has the right to respond to the other party's evidence on any or all issues and to cross-examine all witnesses.

The Liberty County BOE conducts appeal hearings on a regular basis between the hours of 5:00 and 7:00 PM for the convenience of taxpayers. All hearings are held in the jury assembly room on the first floor of the Liberty County Justice Center.

Helpful advice is provided by the BOE to taxpayers for presenting an appeal at www.libertyco.com/files/Board_of_Equalization_Brochure_For_Taxpayers.pdf.

The clerk of superior court and clerk's office staff perform all administrative services for the BOE, including processing appeals, scheduling hearings, compensating BOE members, facilitating appointments by the grand jury, and expediting appeals of BOE decisions to superior court.

Visit www.libertyco.com/services/BOE.html for more in-depth information about property tax appeals.

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