

as evidence. The Board is not a watchdog. It is a neutral and independent entity charged by law to base its decisions on the best information presented during the appeal hearing.

### Decision of Board

After all information is presented, both sides are permitted to make closing statements. The Board then will deliberate and make a decision. No additional information may be presented once the Board begins deliberating.

The Board's will provide its decision to you orally after deliberating and a copy of the decision will be mailed to you within 10 days. The decision will decide each question presented during the appeal, the reason(s) for such decision (as to issues of taxability, uniformity of assessment, value, or denial of homestead exemption that you raised during the appeal hearing).

Once the Board's decision is rendered, it no longer has a statutory role in the valuation process and, therefore, the Board will not discuss its decision(s) or any reason(s) for such decision(s) with you or anyone else.

All exhibits, data and information will be returned to the party that provided it once the hearing is concluded and the Board's decision is rendered. Upon request, the Clerk will discard the data for either party.

### Right to Appeal

You have the right to appeal the decision of the Board to the Superior Court of Liberty County by filing a notice of appeal with the Board of Tax As-

sessors within 30 days from the date when the Board of Tax Equalization mailed its decision to you.

### Basis for an Appeal

**Value** – How much would the property usually sell for in a transaction between a knowledgeable buyer and a willing seller? (O.C.G.A. § 48-5-2).

**Uniformity of value** – Is the property value assessment fairly equalized between individual taxpayers (as measured through statistical testing and not by comparing individual values)? (O.C.G.A. § 48-5-299).

**Taxability** – Is the property exempt from taxation or subject to taxation as provided for in Georgia law? (O.C.G.A. §§ 4 8-5-3, -41, -41.1, -42, -43, -48.1 and -48.2).

**Denial of homestead exemptions** – Does the property qualify for homestead exemption? (Georgia law provides for statewide exemptions O.C.G.A. §§ 48-5-44 through 54. There may also be local exemptions available. For more information contact the county tax commissioner).

**Denial of special assessments** – Has a special assessment for the property been denied? Georgia law provides for special assessments of certain types of property such as, property used for agricultural purposes (for example, conservation use, agricultural preferential), rehabilitated and landmark historic properties, contaminated property (also known as Brownfield's), certain environmentally sensitive property and storm water/wetlands. (For more information on these contact the county appraisal staff or tax commissioner).

Liberty County  
Board of Equalization

# HELPFUL HINTS FOR PROPERTY OWNERS

## *Appealing Real Property Assessments*



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Hinesville, Georgia 31310-0050

Phone: 912.876.3196  
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## About the Board of Equalization

The county Board of Equalization ('Board') is established by state law to provide a buffer between taxpayers and government. The Board is hears and decides taxpayers' appeals of the value, uniformity of value and taxability of their property and denial of homestead exemption and special assessments as determined by the county Board of Tax Assessors.

## Impartiality of Board

By law, members of the Board of Tax Equalization must impartially and without bias decide each appeal presented to the Board. You may request recusal (or excusal) of any board member who the party believes can not be fair and unbiased to all parties. The request must be made in writing to the Clerk of the Board at least five days prior to the scheduled date for the party's appeal to the Board. Names of members of the Board who will hear and decide your appeal will be listed on the notice of hearing sent to you.

### Appointment of Board

Members of the Board are appointed by the grand jury of the county serving during the fall term of superior court. To be appointed by the grand jury, persons must be real property owners, 18 years of age or older, one of the most intelligent, upright and experienced citizens of the county and not have been convicted of a felony or a crime of moral turpitude. Prior to hearing and deciding an appeal, each member must satisfactorily complete 40 hours of mandatory training related to tax assessment and valuation (which training must be completed within the first year of his or her appointment) and, each year thereafter, must complete eight hours of annual update training. Members serve a three-year term and may be reappointed by the grand jury for more than one term of office.

## Representation

You have the right to representation by an agent, attorney, appraiser or any other person at your appeal hearing. If someone is going to represent you, you **MUST SUBMIT IN WRITING** the name of the person to the Clerk of the Board at least five days prior to the hearing. No one (other than your immediate family members and/or spouse) will be allowed to present information on your behalf or to speak otherwise during the hearing.

## Preparation for Hearing

Please note and remember the date and time of your hearing. You should be present, prepared and ready to present all evidence at the scheduled time. If you have a legitimate reason, you may submit a request to the Clerk at least five days prior to your hearing date and the Clerk may grant you a one-time change in the hearing date. If you have an emergency and can not be on time for your hearing, you should immediately notify the Clerk (at 912.876.3196).

## Preparation of Your Case

The Board's only purpose is to determine your property value, the uniformity of its value, its taxability and denial of homestead exemption and special assessments.

Only information pertinent to the matter being appealed should be presented. It is suggested that, prior to the hearing, you discuss the physical characteristics of your property with the person in the tax assessor's office who is administratively responsible for handling your appeal (the person's name and telephone number should be on the change of assessment notice that you received).

The tax assessor has the burden of proving 'by a preponderance of evidence' the value it has established

for your property. So, it will be to your advantage to present evidence in support of your own opinion of the value.

The Board lets you decide when you want to present your evidence, either before or after the tax assessor's presentation. You and the tax assessor's representative will be afforded an opportunity to present information without interruption. Both parties will have the opportunity to cross-examine (ask questions of each other) and to otherwise rebut information provided by the other party.

The Board's chairperson conducts and controls the hearing, decides motions and requests of parties, and administers oaths. He or she is responsible for decorum during hearings and, if necessary, will reprimand, exclude or dismiss any person from a hearing due to improper conduct or other circumstances.

The Board understands that the basis of your appeal is that you do not agree with the tax assessor's valuation of your property and that you and the tax assessor have a difference of opinion. However, the difference of opinion should not create hostilities between you and the assessor's staff.

Please stay on track, present information relevant to your position and do not dwell on the other the difference between your and the other party's evidence. Present positive information to support your opinion. Your chances of prevailing will be much better if you do.

The Board does not investigate or conduct research relative to appeals but simply listens to and makes decisions based on the information provided by all parties. The Board will not present information on your behalf and will not infer anything that is not presented