

LIBERTY COUNTY BOARD OF EQUALIZATION

POLICIES AND PROCEDURES

Adopted

October 20, 2011

Policies and Procedures

Liberty County Board of Equalization

1. Purpose

The purpose of these policies and procedures is to ensure that:

- All Board members are aware of the correct manner in which the business of the Board is to be conducted.
- The Board follows a consistent approach to equalization.
- There is a single reference source when questions arise relative to general administration, hearings and training of the Board.
- The Board is in compliance with all state laws and administrative rules promulgated by the Georgia Department of Revenue or otherwise provided by law.

2. Adoption of Policies and Procedures

- 2.1. The following policies and procedures were adopted by the Liberty County Board of Equalization (hereinafter referred to as “Board of Equalization” or “Board”) on August 20, 2011, in accordance with provisions of O.C.G.A. § 48-5-311.
- 2.2. These policies and procedures shall apply to all hearings before the Board on or after the date of adoption by the Board.

3. Definitions of Terms

3.1. When used herein, the following terms shall have the stated meaning(s):

- *Board of Tax Assessors.* The board responsible for assessment of real and personal property values and granting homestead exemptions in Liberty County.
- *Alternate.* Members of the Board of Equalization who are statutorily eligible to succeed a regular member of the Board when such member vacates office for any reason and who take the place of a regular member on the sitting panel when such member is unable to attend a hearing or otherwise statutorily unable to serve. Alternates, like regular members, are equally authorized and empowered by law to hear and decide appeals and are competent to exercise the power and authority of the Board
- *Appeal.* A formal petition filed by a taxpayer to the Board of Equalization seeking a legal review of the county tax assessor’s valuation of the property with respect to taxability, uniformity of assessment, value or denial of homestead exemption for the purpose of having the Board determine if the valuation should be affirmed, denied or otherwise affected as provided by law.
- *Appellant.* The taxpayer or the taxpayer’s authorized representative who files to the Board of Equalization an appeal of the county tax assessor’s valuation of his or her property with respect to taxability, uniformity of assessment, value or denial of homestead exemption.
- *Grand Jury.* The Liberty County Grand Jury; a ‘jury’ of no less than 12 or more than

23 citizens of the county comprising a judicial entity consisting of the most intelligent, most upright and most experienced citizens of the county.

- *No Show*. The failure of any party to an equalization appeal to appear or be present for a scheduled hearing.
- *Sitting Panel*. The members or alternate members of the Board of Equalization who comprise the group that is present for an appeal to the Board and who are statutorily qualified to hear evidence relevant to said appeal and to render a decision affirming, denying or otherwise affecting the appeal.
- *Tax assessor (or Board of Tax Assessors)*. The Liberty County Board of Tax Assessors, its representative(s) or any agent(s) thereof.

4. Qualifications and Array of Board

- 4.1. The Liberty County Board of Equalization shall consist of three regular members and nine alternates, each appointed by the Liberty County grand jury to serve term of office provided by law.¹
- 4.2. Qualifications of members and alternates of the Board shall be as provided in O.C.G.A. § 48-5-311 (b).
- 4.3. Each member and alternate member of the Board shall take and execute in writing before the Clerk of Superior Court of Liberty County the oath of office required by O.C.G.A. § 48-5-311 (c)(5) before assuming office, attending mandatory training and hearing any appeal brought before the board.

5. Training Requirements

- 5.1. To be qualified to serve as a member or alternate of the Board and to be eligible to hear an appeal, each member and alternate appointed by the grand jury shall satisfactorily complete mandatory training in appraisal and equalization procedures required by O.C.G.A. § 48-5-311 (b)(2)(A). Subsequent to such training, each member and alternate shall complete at least eight hours of continuing education training in appraisal and equalization procedures prepared and required by the commissioner of the Georgia Department of Revenue. Failure of any member or alternate to fulfill mandatory education requirements shall render the member or alternate ineligible to serve on the Board and the member or alternate shall be removed from the Board by the chief judge of superior court. In such case, the vacancy shall be filled as provided in O.C.G.A. § 48-5-311 (c)(3).
- 5.2. When a member or alternate attends mandatory training, the member or alternate shall provide to the Secretary a copy of the certificate of training provided to him or her by the Department of Revenue within a reasonable time from the date he or she received the certificate. The Secretary shall not process claims for reimbursement of lodging and travel expenses for any member or alternate member until the Secretary receives a copy of the member's or alternate's certificate of training.

¹ Six additional alternates were appointed in 2011 by the Liberty County grand jury in response to a request by the Liberty County governing authority pursuant to O.C.G.A. § 48-5-311 (a)((2), which authorizes addition of up to 21 alternates of the Board of Equalization. Appointment procedures are enumerated in O.C.G.A. § 48-5-311 (c).

- 5.3. The Secretary shall schedule and make all reservations necessary for training of members and alternates (excluding lodging and travel, for which each member or alternate shall be responsible herself or himself). The Secretary shall cause to be paid in advance requisite course costs from funds allocated by the Liberty County governing authority for such purpose. Upon submittal of a voucher and receipts related thereto, sums for lodging, meals and travel shall be reimbursed to members and alternates in such amounts established and approved by the county governing authority.

6. Presiding Officer

- 6.1. The Grand Jury of Liberty County shall appoint a Chairperson of the Board of Equalization pursuant to O.C.G.A. § 48-5-311 (a)(2).
- 6.2. The Chairperson shall preside over all appeals brought before the Board. In the absence of the Chairperson, the Vice-Chairperson shall preside; and, in the absence of both the Chairperson and Vice-Chairperson, the most senior member of the Board longevity-wise shall preside.
- 6.3. The Chairman or his or her designee shall:
 - 6.3.1. be responsible for certifying all documents with respect to any matter heard by the Board;
 - 6.3.2. have the authority to sign on behalf of the Board any notifications setting the location of a hearing and the hearing's date(s); and
 - 6.3.3. have the authority to administer oaths, grant continuances, and reprimand or exclude from the hearing any person for any improper conduct.
- 6.4. The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern the hearings in all cases to which they are applicable and in which they are not inconsistent with the Georgia law these *Policies and Procedures*.

7. Quorum

- 7.1. A quorum must be present in order for the Board of Equalization to convene and hear evidence on and decide appeals.
- 7.2. A quorum shall consist of any combination of members and/or alternates comprising a panel of three.

8. Scheduling Members for Hearings

- 8.1. The Secretary shall schedule for each hearing date in which appeals will be presented to the Board a combined total of at least four (4) members and/or alternates legally qualified and serving on the Board, which may be any combination of members and alternates necessary to array the panel and to accommodate members' and alternates' personal schedules, recusals for statutory reasons and other reasons that that may affect attendance. At the discretion of the Secretary, any number of additional alternates may be scheduled to accommodate potential conflicts and/or scheduling issues, bringing the total number of those available to serve on the sitting panel to five (5). Ordinarily the Secretary shall schedule the three members and one alternate for each hearing date, with

alternates scheduled on rotating basis so that Alternate 1 is available for the first hearing date occurring during the year, Alternate 2 the second hearing date, etc. However, the Secretary may use any manner of scheduling as may be necessary to accommodate the workload of the Board as long as the methodology employed equally distributes the workload among the members and alternates of the board.

8.2. If any member or alternate member scheduled by the Secretary for a hearing is unable to attend on any hearing date, the member or alternate shall notify the Secretary at least 24 hours prior to the hearing date.

8.3. Members and alternates reporting for service shall constitute and be referred to as the "Sitting Panel."

9. Voting

9.1. Actions of the Board shall be determined by a simple majority vote, with the decision of the majority of the sitting panel prevailing with respect to each appeal presented to the Board.

9.2. Each member of a sitting panel—including the chairperson if he or she is a member of the panel—shall vote on each issue brought before the panel during an appeal.

9.3. The decision of the majority shall have full force and effect of law.

10. Disqualification of Sitting Panel Members

10.1. All members and alternates of the Board are equally authorized and empowered by law to hear and decide appeals and shall be competent to exercise the power and authority of the Board..

10.2. Before any appeal is heard by a sitting panel, each member of the panel shall certify, either verbally or in writing, to all other members of the panel that he or she is not disqualified from hearing the appeal pursuant to O.C.G.A. § 48-5-311(j).

10.3. No member or alternate shall serve on a sitting panel and adjudge any appeal in which he or she would be subject to a challenge for cause if he or she were a member of a panel of jurors deciding a superior or state court civil case involving the same subject matter.

11. Secretary of Board

11.1. The Clerk of Superior Court of Liberty County shall have oversight and supervision of all boards of equalization of the county and hearing officers. Specific oversight duties of the Clerk are provided in O.C.G.A. § 48-5-311 (d).

11.2. The Clerk of Superior Court shall employ a Secretary or secretaries of the Board, with the number of secretaries being dictated by the volume of and workload resulting from appeals filed annually for determination by the Board. The Secretary shall be an employee of and shall serve at the pleasure of the Clerk and shall be compensated in an amount determined by the Clerk from funds appropriated by the county governing authority of Liberty County.

- 11.3. The duties of the Secretary shall be as determined by the Clerk and as required by law. Specifically, the Secretary shall provide clerical and secretarial services enumerated in subsections (d) and (e) of O.C.G.A. § 48-5-311.

12. Authorized Representatives

- 12.1. An appellant has the right to represent himself/herself or to be represented by legal counsel or any other representative during an appeal before the Board.
- 12.2. The appellant must specify to the Board in writing not less than five (5) days prior to his or her scheduled hearing the name(s) of any such representative(s) that will appear on his or her behalf.
- 12.3. When an appellant gives notice of such authorized representative, all documentation regarding the appellant's appeal will be sent to the named authorized representative.

13. Hearings

- 13.1. Within 15 days of the receipt of the notice of an appeal, the Secretary shall set a date for a hearing of the appeal and shall notify in writing the taxpayer or the taxpayer's authorized representative (if applicable) and the Board of Tax Assessors of the date of the hearing.
- 13.2. Within 30 days of the date of notification of the taxpayer of the hearing but not earlier than 20 days from the date of such notification, the Board shall hold a hearing to determine the questions presented.
- 13.3. Appeal hearings shall be scheduled by the Secretary so that appeal cases are brought before the Board in the chronological order in which they are filed, although it shall be in the Secretary's discretion to otherwise schedule hearings when conflicts and other variables affect scheduling.
- 13.4. Hearings shall be scheduled in thirty-minute intervals from 8:00 a.m. until 7:00 p.m. or as otherwise required by the Board. Hearings shall be held as necessary to accommodate caseload but typically shall be held at least two days per week, Monday – Friday (excluding legal holidays observed by the Office of the Clerk of Courts of Liberty County).
- 13.5. Hearings shall be held in the Jury Assembly Room of the Liberty County Justice Center unless the Secretary determines that it is necessary to schedule them at another location for logistical purposes. Should a change in location occur, the Secretary shall post signs notifying all parties of the new location.
- 13.6. If an appellant has more than one property on appeal, the appellant may request consolidation of all such appeals into a single civil action so that only one hearing is required for such cases in lieu of the Board conducting a hearing for each parcel or item of property.
- 13.7. Upon timely motion by either party and within the sound discretion of the Board, a hearing may be continued or postponed. The Chairperson may on his or her own motion continue or postpone a hearing.

- 13.8. An appellant may reschedule an appeal(s) once for any reason. The request must be received in writing by the Secretary at least five (5) days prior to the scheduled hearing date.
- 13.9. Appellants and the tax assessor's office may come to a mutual agreement on the value of the property and withdraw the appeal at any time prior to the hearing.

14. Order of Presentation of Evidence

- 14.1. The appellant shall have the option of presenting his or her case first or of allowing the tax assessor to go first. Each side shall have a total of ten minutes to present its case, although the Chairperson may allot additional time for presentation of evidence as he or she deems necessary.
- 14.2. Appellants may present any evidence they feel supports their case.
- 14.3. The standard of proof on all issues shall be a 'preponderance of the evidence,' which is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it.
- 14.4. When a hearing is held regarding a Tax Assessor's assessment, the Board of Tax Assessors shall have the burden of proof in regards to value but not as to taxability.²
- 14.5. If a hearing is held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.
- 14.6. Parties shall have the right to respond and present evidence on all issues involved and to cross examine all witnesses.
- 14.7. Once each side has presented its case, the hearing shall be closed by the Chairperson and no further evidence shall be offered or considered.

15. Evidence

- 15.1. The rules of evidence for appeal hearings shall be substantially as follows:
 - 15.1.1. Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;
 - 15.1.2. The rules of evidence applicable to the trial issues in civil non-jury cases in the superior courts shall be followed as far as practicable.
 - 15.1.3. Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.
 - 15.1.4. The Board has discretion as to whether to admit evidence or not if the evidence presented is of a type commonly relied upon by reasonably prudent persons, except when the evidence is precluded by statute,
 - 15.1.5. Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;
 - 15.1.6. Upon request, parties shall be given an opportunity to compare the copy with the

² *Ibid*, Chapter 560-11-12-.02.

original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;

- 15.2. A party may conduct such cross-examination as required for a full and true disclosure of the facts.
- 15.3. Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.
- 15.4. The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.
- 15.5. Either party may obtain subpoena forms from the Board by making a timely request to the Secretary.
- 15.6. 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.
- 15.7. In accordance with the Georgia Administrative Procedure Act, a party shall be entitled to present his or her 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.³

16. Transcripts of Hearings

- 16.1. Any party may request that the hearing be conducted before a court reporter or recorded via audio or video equipment.
- 16.2. The request shall be in writing and shall include an agreement by the requesting party that he or she shall pay the costs incurred by the request or that he or she shall procure at his or her own cost and on his or her own initiative, court reporting or recording services for the hearing.
- 16.3. Regardless of who requests or makes the arrangements for the transcript, tape or video record to be made, the original transcript, tape or video record of the proceedings shall be submitted to the Board chairperson prior to the close of the hearing if the transcript or tape or video is to be made part of the record.

17. Board Decisions

- 17.1. After all information has been presented, members of the sitting panel shall deliberate and make a decision pursuant to O.C.G.A. § 48-5-311 (e)(6)(D)(j).
- 17.2. Deliberations are open to the public; however no additional information may be presented once the Board begins deliberating.
- 17.3. The panel's decision must be agreed to by the majority, must be in writing and signed by all sitting members. Oral decisions may be provided to parties at the discretion of the sitting panel.
- 17.4. A copy of the final decision shall be delivered by certified mail to the taxpayer or the taxpayer's named authorized representative and the tax assessor as expediently as

³ O.C.G.A. §§ 48-2-7, 48-2-12 and 50-13-13.

practical by the Secretary.

- 17.5. The decision of the Board shall clearly state the Board's ruling regarding the property's value, uniformity, or taxability.
- 17.6. The original decision shall be filed in the tax assessor's office and a copy kept in the Board's files until the deadline for appealing the Board's decision to Superior Court has expired.
- 17.7. All members of the Board are expressly prohibited from discussing their decision in any case decided by the board.

19. Records

- 18.1. The Clerk of Superior Court shall maintain all records arising from all appeals to the Board of Equalization.
- 18.2. Such records shall be maintained by the Clerk until the deadline to file an appeal to superior court expires.

19. Electronic Service and Communication

- 19.1. All notices to and service upon parties in an appeal may be achieved via electronic mail (i.e., e-mail) in portable document format in lieu of United States Postal mail. When electronic mail is utilized, the Secretary shall send necessary notices and documents to e-mail addresses furnished by the parties.
- 19.2. The Secretary shall require 'delivery receipts' for all documents sent to parties electronically. Such receipts shall be retained in the corresponding case file for the parties' appeal.