

BOARD OF EQUALIZATION

About the Board of Equalization

The county Board of Equalization (Equalization Board) is established by state law to provide a buffer between taxpayers and government. The Board 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 Tax Assessors.

Impartiality of Board

By law, members of the Board of Tax Equalization must impartially decide each appeal presented to the Board. You may request excusal of any board member who you believe cannot be fair and unbiased. The request must be made in writing to the Appeal Administrator at least five days prior to the scheduled date for the party's appeal. Names of the Board who will hear and decide you appeal will be listed on the notice of hearing sent to you.

Appointment of Board

Members are appointed by the grand jury of the county. To be appointed by the grand jury, person 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 crime of moral turpitude.

Prior to hearing an appeal, each member must complete 40 hours of 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 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 attorney, appraiser, agent, 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 Appeal administrator at least five days prior to the hearing.

Preparation for Hearing

Please note and remember the date and time of your hearing. You should be present and ready to present all evidence at the scheduled time. If you have a legitimate reason, you may submit a request to the Appeal Administrator at least five days prior to your hearing date and the Appeal Administrator may grant you a one-time change in the hearing date. If you have an emergency and cannot be on time for your hearing, you should immediately notify the Appeal Administrator at (706)-291-5190.

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 may cross-examine (ask questions of each other) and otherwise rebut information provided by the other party.

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. §48-5-3, -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 - 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 items, contact the county appraisal staff or tax commissioner.

The Board's chairperson conducts and controls the hearing, decides motions, responds to 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.

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 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 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. No additional information may be presented once the Board begins deliberating. The Board then decides based on the fact presented.

The Board will provide its decision to you after deliberating and a copy of the decision will be provided. The decision will address 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 or any reason for such decision with you or anyone else.

All exhibits, data and information will be returned to the party that provided them once the hearing is concluded and the Board's decision is rendered. Upon request, the Appeal Administrator 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 Floyd County by filing a notice of appeal with the Board of Tax Assessors within 30 days from the date when the Board of Tax Equalization provided its decision to you.