



TAX APPEAL PROCESS

Connie Taylor
Clerk of Superior Court
Cobb County, GA

(Revised pursuant to HB 202)

Property Owner Receives Annual Notice of Assessment. (O.C.G.A. 48-5-306)

- Property Owner files written appeal within 45 days of dated notice to Tax Assessor.
- Property Owner must elect method of appeal (1) Board of Equalization, (2) Hearing Officer, or (3) Arbitration*. *If Arbitration is elected, Property Owner will be contacted by Tax Assessor's Office.
- If **Board of Equalization (BOE)** or **Hearing Officer** is elected – Board of Tax Assessor (BTA) Office staff appraiser will review property value and any owner concerns mentioned in Letter of Appeal, within 180 days for Board of Equalization or within 90 days for Hearing Officer. Property Owner is notified *if* Board of Tax Assessors changes the value. The property owner, if dissatisfied, may continue appeal to Board of Equalization or Hearing Officer within 30 days after notification. If Board of Tax Assessors does not change value, appeal is automatically forwarded to BOE or to Hearing Officer. However, if both parties agree, appeal may go directly to the **Superior Court**.

Appeal hearings are open to the public and may be recorded.

BOARD OF EQUALIZATION

(Any Property Value, Uniformity, Taxability, Denial of Exemption)

- The Appeal Administrator has oversight and supervision regarding scheduling hearings, giving notice of hearings and decisions to property owners and BTA.
- Property owner or authorized agent may appear to present case.
- The Board of Equalization shall render decision at the conclusion of the hearing.
- Property owner notified in writing of decision.
- O.C.G.A. 48-5-299(c) applies.
- Decision can be appealed to the Superior Court BY EITHER PARTY.

HEARING OFFICER

(Non- Homestead, Real Property and Wireless Personal Property \$500,000 Value and Uniformity)

- The Appeal Administrator has oversight and supervision regarding assistance scheduling hearings, giving notice of hearings and decisions to property owner and BTA.
- Property owner or authorized agent may appear to present case.
- The Hearing Officer shall render decision at the conclusion of the hearing.
- Property owner and BTA notified in writing of decision.
- O.C.G.A. 48-5-299(c) applies.
- Decision can be appealed to the Superior Court BY EITHER PARTY.

SUPERIOR COURT

- The appeal to the superior court is a jury trial and appellant may wish to consider engaging an attorney.
- Appeal must be filed with Board of Tax Assessors by the owner or his/her attorney; settlement conference held within 30 days of notice sent by BTA.
- Appellant pays \$25.00 filing fee.