

d. If Appraisal staff happens to find new improvements or additions during the appeal process they should not pick up those items for the current tax year, but should wait to put these items on for the next digest year.

e. An assessment notice shall be sent to property owner noting a change or no change of value. All evidence of change shall be documented and filed.

5. Office policy when conflicts of interest arise when employees in the Tax Assessors Office files an appeal with the office. When an employee of the office files an appeal of any kind on any type of property it will be marked as a No Change appeal, and automatically be forwarded to the Board of Equalization. If a waiver is to be filed, the approved value cannot be lowered by the Tax Assessor Office; it is to remain the same value as the 45-day notice value. Additionally, Appraisers are not allowed to make changes to their own property whether it is Real or Personal Property.

**Adopted by the Board of Tax Assessors November 9, 2011\_**

**Revised February 3, 2014**

**Revised October 8, 2019**

**Revised June 7, 2021**

**References: O.C.G.A. § 48-5-306(d)(1)**

**O.C.G.A. § 48-5-311**

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