

Appeals

I. In accordance with O.C.G.A. 48-5-311:

- A. County Staff responsible for receiving appeals shall stamp the date of receipt on the appeal.
- B. County Staff shall verify all Parcel Numbers/Personal Property Account numbers are listed on the appeal if property owner is appealing multiple accounts then forward the appeal to the staff responsible for data entry.
- C. The appeal shall be documented in the current tax data application, this module creates and maintains an electronic systematic method of processing and tracking appeals; and in an Excel spreadsheet for office auditing purposes.
- D. The appeal shall be filed for review by appraisal staff.
- E. The appraisal staff shall verify that the information listed on the property record card is accurate. This can be completed by letter to the property owner if the date of the last review of the property is greater than 18 months, or between the property owner and staff either in the Assessor's office or at the property owner's residence or business.
- F. The following information will be verified:
 - 1. Appraisal staff shall review the characteristics of all improvements on the property; details of the buildings must be verified.
 - 2. Appraisal staff shall review land for characteristics that would cause the value to be higher or lower than the value of comparable property that was used to develop the land schedule.
 - 3. Appraisal staff shall document verified information supplied by the property owner.
 - 4. Appraisal staff shall review the GIS map to document soil types and other land characteristics that would cause the value to be higher or lower than the value of comparable property that was used to develop the land schedule.
 - a. Appraisal staff shall review the sales study used to set values for the type of property at issue for justification of factors applied to land and buildings by line item or by using the neighborhood factor. Follow-up sales studies should be performed if factors are removed and the new study applied to all like properties; the study should be filed with the previous study for future reference.
 - b. A change or no change on the appeal is recorded on the parcel; a property record card is printed before and after a change is made to the parcel.
 - c. An opinion of value shall be established before the second assessment notice is mailed and that value should not be changed unless new evidence is documented. All characteristics shall be verified before the second assessment notice is mailed and there shall be no change of characteristics during the Board of Equalization hearing unless evidence is submitted verifying a need for change. The appraiser who reviewed the parcel shall be responsible for documenting and defending the characteristics on the property.

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 can be lowered by a \$1 by the Tax Assessor Office; it is to be \$1 less than the 45-day notice value. Additionally, Appraisers are not allowed to make changes to their own property whether it is Real or Personal Property.

(OLD POLICY) 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

Revised March 6, 2023

References: O.C.G.A. § 48-5-306(d)(1)

O.C.G.A. § 48-5-311

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