

BOARD OF EQUALIZATION HEARING

A hearing before a county board of equalization is the first option that a taxpayer has in an appeal of the valuation of property by a county board of tax assessors. In fact, a board of equalization hearing is the option unless the taxpayer selects non-binding or binding arbitration when the taxpayer files its appeal.

As to the procedure before a county board of equalization, the board members do not visit the property. The board holds a short hearing on the taxpayer's appeal. While a taxpayer's attendance may not be mandatory, it is desirable for taxpayers to attend the hearings before the boards of equalization. If the taxpayer cannot attend, someone should attend in the taxpayer's place. Such attendance will serve to give information about the property and show the proper interest in the appeal proceedings.

The aspects of a hearing before a county board of equalization are:

1. county board of equalization members are appointed by the county grand jury and a member must be qualified and competent to serve as a grand juror, a high school graduate and an owner of real property.
2. a county board of equalization member must take a 40 hour training class before the member can hear appeals.
3. a county board of equalization member must also take an 8 hour training class each year in order to remain current on the laws, cases, and rules and regulations regarding the valuation of property.
4. a county board of equalization hearing usually lasts about 20 minutes and the deliberations usually take about 5 minutes so that the board can hear and decide an appeal within 30 minutes.
5. a county board of equalization will usually invite the taxpayer and the tax assessor representative to leave before it deliberates, but the taxpayer and the tax assessor representative do not have to leave because the deliberations are an open meeting under Bryan County Board of Equalization v. Bryan County Board of Tax Assessors, 253 Ga. App. 831 (2002).
6. In 1974, the Georgia Commissioner of Revenue adopted Rules and Regulations for county boards of equalization. See: 560-11-2-. 32 through .36.

7. many county boards of equalization have guidelines or rules and a request for a copy of such should be made well in advance of the hearing.
8. a taxpayer can obtain one rescheduling of a hearing under O.C.G.A. § 48-5-311(e)(1)(C).