

GEORGIA HAS THREE LEVELS FOR APPEALS

In Georgia, the property tax valuation appeal process has three (3) levels.

The first level of appeal is to the board of tax assessors which reviews the matter and decides if it will make any changes in the value it placed on the property. Some boards of tax assessors provide the taxpayer an opportunity to meet with the tax assessors or staff in an effort to resolve the appeal. If a change is made in the value by the tax assessors, a notice of the change is given to the taxpayer and if the taxpayer does not agree with the change, the taxpayer has 21 days to appeal to the county board of equalization. If no change is made in the value by the tax assessors, the appeal is automatically sent to the county board of equalization without the taxpayer taking any action.

The second level of appeal is to the county board of equalization. If non-binding or binding arbitration is requested, the first level of appeal is omitted and the appeal goes straight to arbitration which is done under the supervision of the local superior court.

Finally, the third level of appeal is to the local superior court which is a de novo, or new trial, proceeding and not an appeal on the record from the first two levels of appeal. An appeal can be taken to this third level from a county board of equalization decision or from a non-binding arbitration award. An appeal to the local superior court cannot be taken from binding arbitration except this has been questioned recently as to taxpayers.