

## **GEORGIA HAS THREE OPTIONS FOR APPEALS**

Since the Governor approved 2009 Senate Bill 240, taxpayers in Georgia have three (3) options when filing an appeal of a property tax assessment notice. The first option is a hearing before the county board of equalization. In fact, a county board of equalization hearing is the appeal option unless the taxpayer selects non-binding arbitration or binding arbitration when the taxpayer files its appeal. Thus, the second and third options are non-binding arbitration and binding arbitration. A discussion follows on each of these three options.