



TAX APPEAL PROCESS

(Revised pursuant to HB 202)

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CLERK OF SUPERIOR & STATE COURTS
MUSCOGEE COUNTY, GA

This form is **NOT** legal advice
Appeal hearings are open to the public

Property Owner Receives Annual Notice of Assessment. (O.C.G.A. 48-5-306)

- Property Owner files written appeal within 45 days of dated notice to the tax assessors.
- Property Owner must elect method of appeal Board of Equalization, Hearing Officer or, Arbitration.
*If Arbitration is elected, Property Owner will be contacted by Tax Assessor's Office.
- If **Board of Equalization (BOE) or Hearing Officer** is elected – Board of Tax Assessor (BTA) Office staff appraiser will review property value and any owner concerns mentioned in Letter of Appeal, within 180 days for Board of Equalization or within **90** days for Hearing Officer.
- Property Owner is notified if Board of Tax Assessors **changes** the value. The property owner, if dissatisfied, may continue appeal to Board of Equalization or Hearing Officer within 30 days after notification.
- If Board of Tax Assessors does not change value, appeal is automatically forwarded to BOE or to Hearing Officer. However, if both parties agree, appeal may go directly to the Superior Court.



Board of Equalization

(Any Property Value, Uniformity, Taxability, Denial of Exemption)

- The Appeal Administrator has oversight and supervision regarding scheduling hearings, giving notice of hearings and decisions to property owners and BTA.
- Property owner or authorized agent may appear to present case.
- The Board of Equalization shall render decision at the conclusion of the hearing.
- Property owner notified in writing of decision.
- Decision can be appealed to the Superior Court BY EITHER PARTY within 30 days of the BOE decision.



Hearing Officer

(Non-Homestead, Real Property and Wireless Personal Property \$500,00 Value and Uniformity)

- The Appeal Administrator has oversight and supervision regarding assistance scheduling hearings, giving notice of hearings and decisions to property owner and BTA.
- Property owner or authorized agent may appear to present case.
- The Hearing Officer shall render decision at the conclusion of the hearing.
- Property owner and BTA notified in writing of decision.
- Decision can be appealed to the Superior Court BY EITHER PARTY within 30 days of the BOE decision.



Superior Court



- The appeal to the superior court is a jury trial and appellant may wish to consider engaging an attorney.
- Appeal must be filed with Board of Tax Assessors in writing by the owner or his/her attorney within 30 days of the BOE or hearing officer decision.
- Appellant pays \$25.00 filing fee