

# SUMMARY OF ASSESSMENT ADMINISTRATION

**BOARD OF COMMISSIONERS (BOC)**  
(ELECTED)

- APPOINTS MEMBERS TO THE BOARD OF TAX ASSESSORS
- REQUESTS NUMBER OF BOARDS OF EQUALIZATION FROM GRAND JURY
- PROVIDES FUNDING AND BUDGETARY CONTROLS FOR BTA AND BOE
- ADOPTS COUNTY BUDGET
- SETS MILLAGE RATES

**GEORGIA LEGISLATURE**

- ESTABLISHES PROPERTY TAX LAW

**GEORGIA DEPARTMENT OF REVENUE**

- ESTABLISHES RULES & REGULATIONS FOR PROPERTY APPRAISAL IN ACCORDANCE WITH THE GEORGIA PUBLIC REVENUE CODE
- ENSURES COUNTY COMPLIANCE
- APPROVES OR REJECTS COUNTY TAX DIGEST
- INSTRUCTS & CERTIFIES ASSESSORS, APPRAISERS, AND MEMBERS OF BOE

**TAX MILLAGE RATES**

FOR	SET BY
COUNTY	BD OF COMMISSIONERS
COUNTY SCHOOL	BD OF EDUCATION
CITY	CITY AUTHORITIES
STATE	GOV/LEGISLATURE

**TAX COMMISSIONER (ELECTED)**

- RECEIVES APPLICATIONS FOR HOMESTEAD, SCHOOL TAX, AND OTHER EXEMPTIONS; (APRIL 1 DEADLINE)
- PROCESSES HOMESTEAD AND SPECIAL EXEMPTIONS AND SENDS TO BTA FOR FINAL APPROVAL
- ADMINISTERS MOTOR VEHICLES AND MOBILE HOMES
- SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- CALCULATES AND MAILES TAX BILLS
- COLLECTS TAXES

**BOARDS OF EQUALIZATION (BOE)**  
(APPOINTED BY THE GRAND JURY)

- 4 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 5 ALTERNATES
- HOLDS APPEAL HEARINGS
- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION
- EITHER OR BOTH PARTIES MAY APPEAL DECISION TO SUPERIOR COURT

**HEARING OFFICER**  
(Appointed by the Clerk of Superior Court)  
LIMITED TO NON-HOMESTEAD PROPERTY IN EXCESS OF \$1 MILLION FMV)

- MUST BE STATE CERTIFIED GENERAL REAL ESTATE APPRAISER OR STATE CERTIFIED RESIDENTIAL REAL PROPERTY APPRAISER AND BE APPROVED TO SERVE AS HEARING OFFICER BY THE GA REAL ESTATE COMMISSION & GA REAL ESTATE APPRAISERS BOARD
- MUST BE COMPETENT TO APPRAISE PROPERTY UNDER APPEAL
- EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

**BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)**

- ARBITRATOR MUST BE A REAL PROPERTY APPRAISER AS CERTIFIED BY THE GA REAL ESTATE COMMISSION AND GA REAL ESTATE APPRAISERS BOARD
- ARBITRATOR DECIDES BETWEEN BTA OR TAXPAYER VALUE
- "LOSER" PAYS COST OF ARBITRATOR
- ARBITRATOR'S DECISION IS FINAL

**BOARD OF TAX ASSESSORS (BTA)**  
(APPOINTED BY BOC)

- **FIVE PART-TIME MEMBERS (4 YR APPOINTMENTS)**  
AUTONOMOUS FROM BOARD OF COMMISSIONERS  
OPERATES IN ACCORDANCE WITH GEORGIA LAW & RULES AND REGULATIONS OF THE GEORGIA DEPARTMENT OF REVENUE  
SETS POLICIES  
ESTABLISHES ANNUAL GOALS & OBJECTIVES  
APPROVES ANNUAL DIGEST & DIGEST ADJUSTMENTS  
APPROVES OR DENIES APPLICATIONS FOR FREEPORT EXEMPTION, SPECIALIZED ASSESSMENTS, EXEMPTIONS, ETC.  
REVIEWS & MAKES DECISIONS REGARDING APPEALS & CERTIFIES APPEALS TO BOE  
APPOINTS DIRECTOR/CHIEF APPRAISER
- **DIRECTOR/CHIEF APPRAISER**  
RESPONSIBLE FOR DAILY OFFICE OPERATIONS  
APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF  
CERTIFIES ANNUAL TAX DIGEST AND RELATED DOCUMENTS TO BTA  
SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- **DIVISIONS**
  - RESIDENTIAL PROPERTY  
APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE  
PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIALIZED ASSESSMENTS
  - COMMERCIAL PROPERTY  
APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE
  - PERSONAL PROPERTY  
RECEIVES PERSONAL PROPERTY RETURNS BETWEEN JAN 1 & APR 1  
RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1  
MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS  
APPRAISES BUSINESS PERSONAL PROPERTY  
APPRAISES MARINE EQUIPMENT  
APPRAISES AIRCRAFT  
APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL
  - GIS/MAPPING & RETURNS  
RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1  
MAINTAINS TAX MAPS  
MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY  
RECEIVES & PROCESSES ANNEXATIONS AND DE-ANNEXATIONS  
WORKS WITH COUNTY GIS AS NECESSARY

**CERTAIN PROVISIONS ARE EFFECTIVE JAN. 1, 2011**

This is a summary of assessment administration. It is for information only and is not intended to be a statement of law. Some provisions may be different from county to county. Taxpayers should review the applicable laws for statutory terms, conditions and requirements related to property assessment and taxation. This is not a statement of law.

For more information on the appeals process see *Summary of Appeals Process*