



Georgia Property Tax and Appeal Guidebook

A Fair Assessments, LLC Guide

www.fair-assessments.com



About the Author

Daniel Thomas Jones

Daniel Thomas Jones is a property tax consultant at Fair Assessments, LLC which focuses on helping real estate owners minimize their property tax burden.

Before Fair Assessments, he worked for two other property tax management firms. Prior to his work as a property tax consultant, Daniel worked as a mass appraisal specialist at two county tax assessment departments including Fulton County, GA. He is also a licensed real estate appraiser, and has appraised thousands of properties

About Fair Assessments

Fair Assessments is a full service property tax reduction firm. When you engage us we will file the appeal on your behalf, do all of the research necessary to build a case for a lower value, and represent you in negotiations with the tax assessment staff and at formal hearings.

Fair Assessments has been in valuation services for 28 years. This has included licensed fee appraisal work, mass appraisal work with two counties, and property tax consulting work for the past 15 years. We have a high value reduction success rate and always get the appeals resolved such that your taxable value is capped for three years.

1

Property Tax Returns

Georgia has a property tax return procedure for real estate much like many other states have strictly for personal property.

In this process you tell the tax assessor what you think your property is worth on the effective date of appraisal, which is January 1 of each year.

The property tax return form, PT-50R is shown on the following page. If you do not submit this form to the county where your property is located then you have, in effect, submitted the tax assessor's prior year value as your estimate of value or "returned value." If there have been any changes to your property, such as additions or demolitions, you will report this to your tax assessor's office on this form.

This is a way for the tax assessors to "discover" taxable property. If you get a building or demolition permit this is another way they can "discover" your taxable property value even if you do not submit this form.



Georgia PT-50R

PT-50R (rev 12/09)

TAXPAYER'S RETURN OF REAL PROPERTY COUNTY _____ TAX YEAR _____

O.C.G.A. Section 48-5-15(a): "All improved and unimproved real property in this state which is subject to taxation shall be returned in person or by mail by the person owning the real property or by his agent or attorney to the tax receiver or tax commissioner of the county where the real property is located." Taxpayer or taxpayer's agent must complete Sections A, B, and C and sign in Section D. To avoid a 10% penalty, file not later than the due date of _____

SECTION A: PROPERTY INFORMATION			
MAP & PARCEL IDENTIFICATION	TAX DISTRICT	ACCOUNT NO.	If property is in a covenant, list year covenant first began:
DESCRIPTION OF PROPERTY:			

SECTION B: OWNER INFORMATION			
PREVIOUS YEAR INFORMATION		CURRENT YEAR INFORMATION (IF DIFFERENT FROM PREVIOUS YEAR)	
NAME		NAME	
ADDRESS 1		ADDRESS 1	
ADDRESS 2		ADDRESS 2	
ADDRESS 3		ADDRESS 3	
CITY, STATE, ZIP		CITY, STATE, ZIP	
DAYTIME PHONE NO (Optional)		DAYTIME PHONE NO (Optional)	

SECTION C: FAIR MARKET VALUE INFORMATION:					
TYPE OF REAL PROPERTY	ACRES	DESCRIPTION OF IMPROVEMENT	*CLASS/ STRATA	PREVIOUS YEAR'S 100% FAIR MARKET VALUE	CURRENT YEAR TAXPAYER 100% STATED FAIR MARKET VALUE
LAND					
LAND					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
TOTAL					
* CLASS REFERENCE: R - RESIDENTIAL A - AGRICULTURAL		C - COMMERCIAL I - INDUSTRIAL	* STRATA REFERENCE: 1 - IMPROVEMENTS 3 - LOTS 4 - SMALL TRACTS	5 - LARGE TRACTS	6 - PRODUCTION/STORAGE/AUXILIARY

SECTION D: TAXPAYER'S DECLARATION AND SIGNATURE
<p>"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof, and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise, and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein".</p> <p>TAXPAYER OR AGENT'S SIGNATURE _____ DATE _____</p> <p>Filing of this document will create a review of the county's value of the property being returned. Reasonable notice is hereby provided that an onsite inspection by a member of the county appraisal staff may be required. Said property visit will be for the purpose of determining the correctness of the information contained in the county's appraisal record for the improvement date and condition of the property.</p>

SECTION E: FOR TAX ASSESSORS OFFICE USE ONLY		
TOTAL ACRES	TOTAL ASSESSED VALUE	10% PENALTY

Property Tax Returns (continued)

In the past the PT-50R was also used to force the tax assessors to send you a property tax assessment notice.

This is because in Georgia, before you can appeal your property tax assessment, you first have to receive a tax assessment notice from the Board of Tax Assessors. Without a way to force the assessors to send you a notice they could stick you with a high assessment in a declining market and never send you a notice that you can appeal.

The State got around that potential problem by allowing taxpayers to return their value estimate and if the assessors disagreed, then they had to send you a tax assessment notice with their value that you could then appeal.

There is no longer a reason to file the PT-50R to appeal your value because the Georgia property tax law has changed and now the tax assessors have to send you a tax assessment notice annually.

There are some unscrupulous or unknowledgeable property tax consultants that would have you believe that you still have to file this form if you want to appeal your value. This is not true. Property tax returns can be filed between January 1 and April 1 each year.

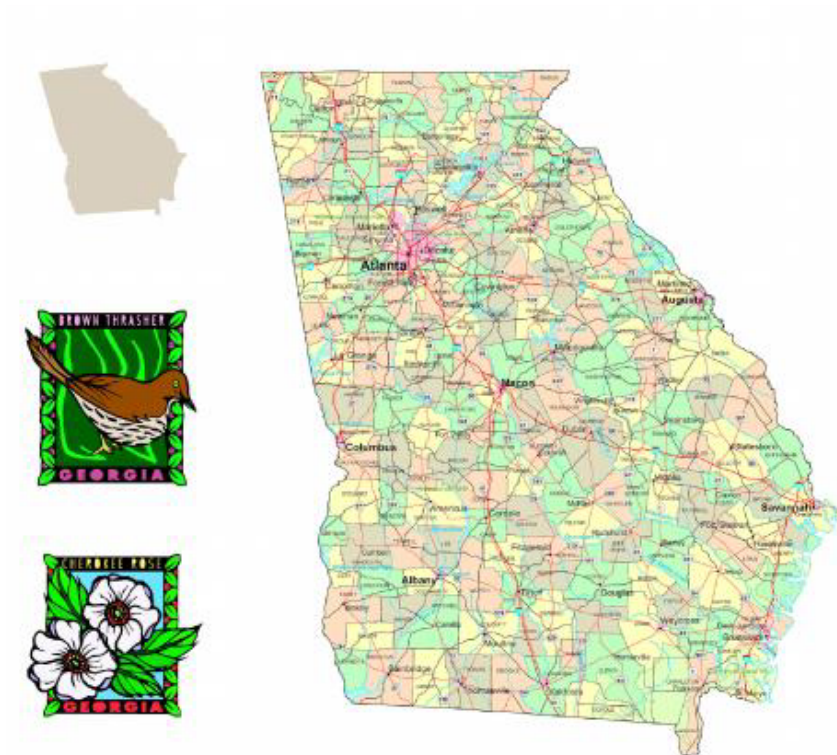
2

Appeal of Assessment Form

In Georgia property tax assessment notices start coming out after the April 1 property tax return deadline, and all counties are supposed to have their assessment notices out by July 1.

The deadline to appeal your property tax assessment is 45 days after the date of your tax assessment notice.

In Georgia you can appeal your property tax assessment by letter, provided you properly identify the real estate being appealed, or you can use the State provided PT-311-A, the Appeal of Assessment form shown on the next page.



159 counties strong!

Georgia PT-311-A

APPEAL OF ASSESSMENT FOR DIGEST YEAR :																	
Appeal No: _____																	
Name		Home Phone															
Address		Work Phone															
Address		Email Address															
City	State	Zip															
Property / Appeal Type (Check One)																	
<input type="checkbox"/> Real	<input type="checkbox"/> Personal	<input type="checkbox"/> Motor Vehicle	<input type="checkbox"/> Manufactured Home														
Property ID Number		Account Number															
Property Description																	
Specify Grounds for Appeal:	You must select only one of the following options:																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #e0f2f1;"> <th colspan="2" style="text-align: left; padding: 2px;">Check all that apply</th> </tr> </thead> <tbody> <tr><td style="padding: 2px;">Value</td><td style="width: 20px;"></td></tr> <tr><td style="padding: 2px;">Uniformity</td><td></td></tr> <tr><td style="padding: 2px;">Taxability</td><td></td></tr> <tr><td style="padding: 2px;">Exemption Denied</td><td></td></tr> <tr><td style="padding: 2px;">Breach of Covenant</td><td></td></tr> <tr><td style="padding: 2px;">Denial of Covenant</td><td></td></tr> </tbody> </table>	Check all that apply		Value		Uniformity		Taxability		Exemption Denied		Breach of Covenant		Denial of Covenant		<input type="checkbox"/> BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds)		
Check all that apply																	
Value																	
Uniformity																	
Taxability																	
Exemption Denied																	
Breach of Covenant																	
Denial of Covenant																	
	* <input type="checkbox"/> ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)																
	<input type="checkbox"/> HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$750,000, to a hearing officer with appeal to superior court (value and uniformity only)																
	* <input type="checkbox"/> SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)																
Owner's value assertion (required)	* Additional Cost / Fees May apply																
Property Owner Comments																	
Property Class																	
<input type="checkbox"/> Residential	<input type="checkbox"/> Commercial	<input type="checkbox"/> Industrial	<input type="checkbox"/> Agricultural														
<input type="checkbox"/> Other: _____																	
Signature of Property Owner or Agent		Date															
NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.																	
Agent's Address:	Agent's Phone #																
_____	_____																
_____	Agent's Email Address:																
_____	_____																

Appeal of Assessment Form

(continued)

Under “Specify Grounds for Appeal” usually you will be appealing based on value or uniformity, or both. You may appeal based on taxability if your property is from an exempt class, such as a religious facility, but you have been taxed.

You may appeal for an exemption denial such as the Homestead exemption for owner-occupied housing, or a low income or elderly exemption, for example.

Appealing for breach or denial of covenant is for types of land use assessments which is beyond the scope of this eBook. There is a place for you to place your value estimate and this is required, although you can later change the value you are requesting by letter the tax assessors know.

3

Board of Equalization

Your initial appeal is to the Board of Tax Assessors.

At the time of your appeal you must choose your second level of appeal.

If you choose the Board of Equalization for your second level of appeal, and if the assessors offer you a reduction that you are not happy with you have 30 days to continue your appeal to the Board of Equalization (BOE). If the assessors don't reduce your value then they must automatically forward your appeal to the BOE without you having to do anything.

The BOE in your county is composed of taxpayers from your county that were selected by a grand jury to hear both the tax assessor's arguments and your arguments, and render a decision on the tax assessment for your property.

The BOE is free of charge to the taxpayer.

The clerk of the superior court has oversight over and supervision of all boards of equalization of the county and hearing officers. If you are dissatisfied with the decision of the BOE you can further your appeal to the superior court.

4

Hearing Officer

You can choose the option of a hearing officer for your second level of appeal if you are appealing the value based on value or uniformity of a non-homestead property with a value greater than seven hundred and fifty thousand dollars.

The hearing officers are state certified general real property or state certified residential real property appraisers that have been approved by the Georgia Real Estate Commission and the Georgia Real Estate Appraiser Board to hear the arguments of the county and taxpayer and render a decision on the tax assessment.

If you are dissatisfied with the decision of the hearing officer you can further your appeal to superior court.

5

Arbitration

Your third option for your second level of appeal is an arbitrator.

The Board of Tax Assessors must notify the taxpayer verifying that they have received an arbitration appeal within 10 days of receipt of the initial property tax appeal.

The taxpayer has 45 days to supply a certified appraisal of the property under appeal to the tax assessors. The assessors then decide whether to accept the appraised value or reject it. If it is rejected they must send the appeal to the clerk of superior court for arbitration.

The arbitration is then authorized by a judge and the hearing is scheduled within 30 days.

As a result of the certified appraisal requirement you will need to pay an appraiser to value the property under appeal.

Depending on the property type this could range from a few hundred to a few thousands of dollars out-of-pocket. The party that loses their case must pay any clerk of superior court fees and the fees of the arbitrator. The decision of the arbitrator can be appealed to the superior court.

6

Superior Court

After the Board of Equalization, hearing officer/ arbitrator renders a decision they must notify you in writing.

If you are dissatisfied with the decision, you have 30 days to appeal it to superior court. The appeal to superior court is filed through the tax assessors. You will be required to attend a settlement conference.

If there is no agreement at the settlement conference, then you must pay a \$25 filing fee within 10 days of the conference and the appeal will be “officially” filed to superior court.

The property owner may recover their court costs provided the court’s decision is 85% or less of the BOE, hearing officer, or arbitrator’s value. If the court’s decision is higher than the previous value set by the BOE, hearing officer, or arbitrator, then any additional tax billing will be due with interest.



7

An Important Takeaway

“The best appeal option is the free appeal option, because you never know what you’re going to get.”

If you don’t own non-homestead property worth over \$750K, I suggest you choose the Board of Equalization for your second level of appeal. If you have a vacation home or income-producing property worth over \$750K and you happen to have an appraisal from say, a refinancing that was developed recently and that supports a lower tax assessment, you may want to give the hearing officer a try.

As long as you don’t have to spend additional money out-of-pocket this is an option. I say don’t spend your money when there is no certainty of what you are going to get. You can’t know what a hearing officer or arbitrator will do when they have to weigh both sides of the argument.