

### **Is there a Deadline to appeal the 2022 Assessment Notice?**

If you disagree with information on your notice, you must file a written appeal with the Board of Assessor's no later than **Monday July 11**.

### **Do I have to file an appeal in person?**

No. Appeals are received by mail, fax, email or in person.

### **Who do I contact if I have questions?**

- The Board of Assessor's office. You can give us a call, email or visit and we will be more than happy to provide you with the information and answer any of your questions. Our contact information is below.

Assessment Notice hotline: 770-505-1362 (only during appeal period)

Office: 770-443-7606

Fax: 770-443-7539

Address: 240 Constitution Boulevard, Room 3082, Dallas, GA  
30132

Email: [assessors@paulding.gov](mailto:assessors@paulding.gov)

### **Is there a form to appeal?**

Yes. Appeal forms are available on the Assessor's web or in the office. On-line appeal forms are available by clicking the link below.

[Appeal Form](#)

### **When is the deadline to appeal the notice?**

- Written appeals will be received by the Assessor's office up **Monday July 11**.  
Written appeals can be by email, mail, fax or hand delivery.

### **What will happen if someone misses the **Monday, July 11** appeal deadline?**

- The appeal will not be valid and a rejection letter sent back to the owner due to an untimely filing.

### **I purchased my property after the first of the year. Can I appeal the notice?**

- Yes, as long as you are the owner of the property by the appeal deadline you can appeal the current notice.

### **I have a leaking roof and basement. Does this affect my value?**

- Possibly, items not visible from the outside of a home must be inspected by appraisal staff members. If you have items within the interior of the home requiring inspection, please make a request for an interior inspection. Interior inspection will be conducted by at least two appraisers at an agreed upon date and time convenient to the property owner.

### **I am satisfied with the value of my property but the taxes are too high. How do I appeal the tax?**

First off, there are few things to consider:

- Board of Assessors and Tax Commissioner do not set dollar amounts for exemptions. Voters approve exemption amounts.
- Board of Assessors and Tax Commissioner do not set millage rates. Each millage rate (tax rate), is based on the School, County, Fire, Cities or State requirement to provide local services to Paulding citizens.
- Property owners not satisfied with taxes should contact the local authority setting the millage rate as many public information sessions are held throughout the year with detailed information concerning public expectation of services and funding requirements to achieve the public's expectations which ultimately is where the millage rate is required.

### **What happens when I file my appeal?**

- A written appeal will automatically generate a review of your property by one of the qualified appraisers in the Assessor's office. Based on the volume of appeals received during the 45-day appeal period, it could take several weeks for property owners to know if appraisers have recommended a change or not.

### **Will I receive confirmation my appeal has been received?**

- No, not automatically. Owners are encouraged to contact the Assessor's office if an appeal is mailed to ensure receipt. If a property owner submits an appeal via hand delivery, our staff will provide a received copy for your records. Owners submitting by email or fax are encouraged to keep documentation as proof.

### **How long will it take before I hear anything on the status of my appeal?**

- It depends on the volume of appeals. Typically, the Assessor's office does not receive many appeals until the last two weeks of the 45-day appeal period. Once our office completes audits to ensure nothing gets missed we begin forwarding the appeals to the appraisal staff. Owners begin being notified of status beginning in August.

### **Do I need to add any additional information to the appeal?**

- We encourage property owners to include anything they feel affects the value of their property.

### **The appeal form list Grounds for Appeal. What is this?**

Owners can appeal based on one or more reasons.

- Value
  - Owner disagrees with the current value of their property.
- Uniformity
  - Owner feels they are not being treated fairly compared to other similar properties.
- Taxability
  - Property owner feels they should be exempt from any or all taxes.
- Exemption Denied
  - Owner filed paperwork to be exempted from any or all property tax and the Board of Assessor formally denied the applicant.
- Breach of Covenant
  - Board of Assessors has formally notified an owner under a 10-year agriculture covenant they are not in compliance and subject to penalties.
- Denial of Covenant
  - Owner files an application for agriculture covenant and the Board of Assessor formally denied the applicant.

### **Why must I select Board of Equalization, Arbitration, Hearing Officer or Superior Court and what is this?**

Each of the four are “appeal options” or “appeal paths”.

#### Board of Equalization (BOE) (Most common appeal path)

Local citizens appointed by the Grand Jury hearing appeals on value, uniformity, taxability and denial of exemptions. The BOE will schedule an informal meeting to consider evidence presented by the Board of Assessors and the property owner free of charge. At the conclusion of the informal meeting, the Board of Equalization will state their decision. The property owner and/or the Board of Assessors can appeal the Board of Equalizations decision within 30-days to superior court.

#### Nonbinding Arbitration

Appeal process only considering value and requires property owner to submit a certified appraisal to the Board of Assessors. If the Board of Assessors does not accept the appraisal, the appeal is forwarded to a State Certified General Appraiser, “the arbitrator” to hear the appeal. The arbitrator will consider evidence from the Board of Assessors and property owner and make a decision. If the Arbitrator’s decision value is closest to the owners, the Board of Assessors

must pay fees. If the arbitrator's decision is closest to the Board of Assessor's value, the owner must pay fees. The owner and/or Board of Assessors can appeal the arbitrator's decision to superior court within 30-days of the decision.

#### Hearing Officer

A State Certified General Appraiser considering appeals of value and uniformity for non-homestead properties with a value of at least \$500,000. The hearing officer will consider evidence from the Board of Assessors and property owner and make a decision. The owner and/or Board of Assessors can appeal the hearing officer's decision to superior court within 30-days of the decision.

#### Superior Court – Directly

Property owners have the right to file an appeal directly to superior court with agreement of Board of Assessors.

#### **Can I go to the Assessor's office and reason with them to get my value lower?**

- Value is based on actual market data from the previous year. The Assessor's office looks at sales, rental rates, vacancy rates, cost of construction, etc. They will be glad to review any information you have but final value must rely of market data.

#### **What happens when the Board of Assessor's change my original value listed on the assessment notice?**

- If the Board of Assessor's approves a change in value, a new notice of assessment will be sent to the property owner indicating the new value and allowing additional 30-days to appeal.

#### **What happens if the Board of Assessor's change my original value listed on the assessment notice and send a new notice and I am still not happy?**

- If the Board of Assessor's approves a change in value, a new notice of assessment will be sent to the property owner indicating the new value and allowing additional 30-days to appeal. Owners appealing a 30-day revised assessment notice will be reviewed again by certified appraisal staff to consider any additional information submitted by the owner. If no change to the revised notice, the appeal will automatically be forwarded to the Board of Equalization, Hearing Officer or Arbitration to schedule an appeal hearing.

#### **What happens when the Board of Assessor's do not change my original value?**

- If the Board of Assessor's do not approve a change to the original value listed on the assessment notice, based on the owner's appeal option, the appeal will be automatically forwarded an Appeal Administrator who will schedule an appeal hearing with the Board of Equalization, Arbitration, or Hearing Officer. The Appeal Administer will notify the owner and Board of Assessors of the date, time and location of the hearing. Hearings are typically scheduled Monday thru Friday 8:30am – 7:00pm.

**What will happen if the hearing date and time established by the Appeal Administrator is not convenient for my schedule?**

- Owners who cannot attend the original hearing date and time have the option to reschedule to another date and time available only once.

**What will happen if I do not attend the appeal hearing?**

- Unless an owner formally withdraws the appeal in writing, the appeal hearing will continue. The Board of Assessors will present information to the board and the board will review the documentation submitted by the property owner during the appeal process. The board will consider the information and notify the owner and Board of Assessors of the decision by certified mail.

**What should I expect at an appeal hearing?**

- All documentation submitted by owners is automatically forwarded to the appeal board by the Assessor's office.
- The hearing is typically scheduled by an Appeal Administrator for 30 minutes.
- The BOE is comprised of three to four citizens appointed by the Grand Jury.
- The BOE members will review evidence presented by the Board of Assessors and property owners.
- Participants will have the opportunity review documents, ask questions, etc. during the hearing.
- After the hearing is over, the BOE will deliberate and announce the decision.

**What evidence do I need to present during an appeal hearing?**

- The date of valuation is January 1 therefore; information presented during the appeal process should be based on the previous twelve months sales, listing of sales, and other data relevant to that specific time period.
- Simply stating that property taxes are too high is not considered relevant information. You should establish in your mind what you think your property is worth. The best evidence of this would be the recent sale price of your property. The next best evidence would be recent sales prices of properties that are very similar to yours, the closer in proximity and similarity, the better the evidence. Another type of evidence is a recent appraisal of your property. Keep in mind, your evidence should be strong enough to substantiate your opinion of value.

### **What happens if I am not satisfied with the appeal decision?**

- Each of the three appeal paths allow for the owner and/or Board of Assessors to appeal the decision within 30-day to superior court.

### **Is there a fee to appeal to superior court?**

- Not initially. If a property owner appeals their decision to superior court, the Board of Assessors will send a written notice to the owner requesting a settlement conference. The settlement conference is required by law and is intended to discover any unresolved facts and as a best effort to resolve the appeal. If the owner and Board of Assessors cannot come to an agreement, the Board of Assessors will notify the owner a \$25.00 appeal filing fee is required to continue the appeal to superior court.

### **How will appealing affect my current taxes?**

- The Board of Assessors notifies the Tax Commissioner's office of all properties currently under appeal. Under Georgia Law, a property has the option to pay the current tax bill or 85% of the current tax bill by the due date listed on your current bill.
- If an owner pays the full tax amount and later receives a reduction to the original tax, the Board of Assessors notify the Tax Commissioner of the change and a refund for overpayment of taxes will be sent to the owner.
- If an owner pays 85% of the original tax amount and later receives a reduction to the original tax, the Board of Assessors notifies the Tax Commissioner. If the reduction results in the new tax about being more than 85% of the original tax bill, a refund for overpayment will be sent to the owner.
- If an owner pays 85% of the original tax amount and later receives a reduction to the original tax, the Board of Assessors notifies the Tax Commissioner. If the reduction results in the new tax about being less than 85% of the original tax bill, a new tax bill will be sent to the owner for the remaining tax due.

### **When are taxes due?**

- Tax bills are mailed by the Tax Commissioner's office typically in September and due around the first part of November, but this may vary from year to year. The county tax commissioner is responsible for collecting property taxes for the county, school and state.
- The property tax money collected by the local Tax Commissioner is used by government to pay for the support of services provided by the local and state government.
- For questions about billing, you should contact the county Tax Commissioner.
- For questions about the valuation of your property or exemptions, you should contact the county board of tax assessors.