

Appeal Process

BOARD OF ASSESSORS (BOA)

Property owner is sent change of assessment notice

Property owner files written appeal or appeal form (supplied at assessors office) within 45 days of postmark on notice. Appeal must indicate if owner chooses arbitration in lieu of BOE.

BOA acknowledges receipt of appeal and furnishes value review worksheet to be completed by the owner (optional) and returned within 15 days.

Staff appraiser examines property value and any owner concerns mentioned in letter of appeal.

BOA reviews appeal and renders decision.

BOA notifies property owner of decision within 180 days.

Property owner may appeal to Board of Equalization (BOE) within 21 days after notification that the BOA changed value.

If BOA does not change value, appeal is automatically forwarded to BOE or to arbitration if requested by owner in letter of appeal.

BOARDS OF EQUALIZATION (BOE)

Property owner is notified of hearing date.

Property owner may appeal taxability, uniformity, or value

Property owner and/or authorized agent may appear to present case (letter of authorization must be provided by agent before hearing)

Property owner notified in writing of BOE decision.

Property owner may appeal to superior court within 30 days of BOE decision by either party.

ARBITRATION

Arbitration may be selected by the property owner in lieu of BOE (this request must be included in original letter of appeal).

Cost of arbitration is split between appellant and assessors.

Decision can be appealed to superior court by either party

Or

BARTOW COUNTY SUPERIOR COURT

The appeal to superior court is a jury trial and appellant may wish to consider engaging and attorney.

Appeal must be filed with Board of Assessors by the owner or his/her attorney.

Appellant pays filing fee.