

**WHO TO CONTACT WITH  
QUESTIONS?**

**BOE SECRETARY:**

Tara Nix 770.387.5094

**BOE EMAIL ADDRESS:**

[bartowboe@gmail.com](mailto:bartowboe@gmail.com)

**BOE WEB SITE:**

[bartowga.org/taxoffices/boardofequalization](http://bartowga.org/taxoffices/boardofequalization)

**BOE FAX NUMBER:**

770.387.5611

**2013 BOE MEMBERS**

ROBERT NEEL, CHAIRMAN

JOE TILLEY, VICE-CHAIRMAN

LARRY POSEY, MEMBER

CHARLES PECCHIO, ALTERNATE

NELL TIDWELL, ALTERNATE

NETTIE HOLT, ALTERNATE

**How to be successful with your appeal?  
(Comments and Suggestions from the BOE)**

THE FOLLOWING INFORMATION MAY NOT BE ALL-INCLUSIVE AND SHOULD NOT BE TAKEN AS LEGAL ADVICE. THE PARTIES TO THE APPEAL SHOULD CONSULT AN ATTORNEY IF LEGAL ADVICE IS NEEDED:

1. Prior to the hearing, make an appointment with the Tax Assessor to verify that all information on your property is correct (770.387.5090). Present your arguments to the Assessor to see if you can arrive at a mutually agreeable value. If you are still unsuccessful, then continue your appeal to the BOE;
2. This is a hearing. You must be present or have a representative present to argue your case before the board. Otherwise, the only evidence the Board has to consider in reaching its decision is the evidence presented by the Tax Assessor's Office.
3. At the hearing you must present your opinion of your property's value and evidence to support it. **Note:** Comparable sales and appraisals presented as evidence at the hearing must be dated between 1/1 and 12/31 of the year **prior** to the hearing. By law, the value of your property is determined on 1/1 of each year. The value is determined however based on sales and evidence from the previous calendar year;
4. If you have a hearing scheduled and you do not appear, the hearing will be conducted without you and you will not be allowed to reschedule;
5. For more information regarding the appeals process in the State of Georgia, visit **etax.dor.ga.gov**.

BARTOW COUNTY

**BOARD OF  
EQUALIZATION**

**HELPFUL  
INFORMATION  
FOR  
PROPERTY  
OWNERS**

135 WEST CHEROKEE AVENUE  
SUITE 233-B  
CARTERSVILLE, GEORGIA 30120

PHONE: 770.387.5094

EMAIL: [bartowboe@gmail.com](mailto:bartowboe@gmail.com)

# FREQUENTLY ASKED QUESTIONS:

## WHAT IS THE BOARD OF EQUALIZATION?

The Board of Equalization (BOE) is a board consisting of three members and three alternates. The members must be property owners and they are charged with making impartial decisions in regard to the fair market value, uniformity or exemption denial of properties assessed by the Board of Tax Assessors.

## IS THE BOE ASSOCIATED WITH THE BOARD OF TAX ASSESSORS?

No. Under the new law (O.C.G.A. § 48-5-311), the BOE is completely separate from the BOA. The Clerk of Superior Court has acquired by law oversight and supervision of the board.

## HOW MANY BOARDS DOES BARTOW COUNTY HAVE?

Currently Bartow County has one board. The hearings are open to the public.

## WHAT KIND OF TRAINING IS REQUIRED FOR BOE MEMBERS?

BOE Members must complete a 40-hr training course before they may serve at a hearing. Additionally each member must complete an 8-hr annual continuing education course. These courses are conducted by the Georgia Department of Revenue.

## HOW ARE BOE HEARINGS SCHEDULED?

BOE Hearings are scheduled in morning and afternoon sessions. Multiple appellants are scheduled for each session. Appellants will be called in the order they sign in under their appointed session. Appellants should remain available until their name or property is called. There may be delays.

## MAY I RESCHEDULE MY HEARING WITH THE BOE?

Yes. Appellants are allowed to postpone their hearing to a later date ONE time. Such requests should be made in writing no less than five business days prior to hearing day.

## MAY SOMEONE ELSE REPRESENT ME DURING MY HEARING?

Yes. In accordance with the GA Dept. of Revenue Rules and Regulations, the attorney or representative must present a letter of authorization from the property owner prior to the hearing.

## WHAT ARE THE PROCEDURES THAT MUST BE ADHERED TO DURING THE HEARING?

Courtroom type decorum should be maintained at all times. The chairperson maintains order and control during a hearing. No emotional outbursts or personal conflicts will be allowed. During the hearing, each side has a chance to present evidence and board members may ask questions at will. However, once

deliberations have begun, neither party may disrupt the discussion.

## UPON WHAT BASIS MAY I APPEAL MY ASSESSMENT?

To include but not limited to:

*Fair market value* – Based on a bona fide sale which is an arms length transaction between a knowledgeable willing buyer and a knowledgeable willing seller.

*Uniformity* – All tangible property must be valued at the same % of its fair market value. Like properties must be valued in a like manner. Comparable properties should be similar in neighborhood, location, construction, age, quality, condition and square footage. Your square footage should include both living and nonliving area as well as other improvements to your property.

*Exemption denial* – If the property should qualify for an exemption. Contact Tax Assessor regarding exemption qualifications.

The BOE is not legally able to consider any issues regarding hardship or an inability to pay taxes. You may check with the Board of Assessors for allowable exemptions if you so choose.

## MAY I APPEAL THE BOE'S DECISION?

Both parties have thirty days after the decision sheet is mailed to appeal the decision of the BOE to the Superior Court of Bartow County.