

BOARD OF TAX ASSESSORS (BTA)

Notice is sent to property owner of changes in property value.

Property owner files a written appeal within 45 days of date of notice and indicates if they choose BOE or Arbitration. May appeal, Taxability, Uniformity or Value.

BTA acknowledges receipt of appeal and prepares file for appraisers

Staff appraiser reviews the appeal concerns of the owner and discusses concerns if necessary. Recommendations are then forwarded to BTA.

BTA reviews appeal and renders decision on value and property owner is notified of decision in writing.

Property owner then may further appeal to BOE or Arbitration within 21 days of the notification of change of value.

If BTA does not change the value, appeal is automatically forwarded to BOE or to Arbitration.

BOARD OF EQUALIZATION (BOE)

BOE notifies property owner of hearing date.

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

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

ARBITRATION

Arbitration must be requested in the property owner's original letter of appeal.

Cost of Arbitration is split between property owner and BTA.

Decision can be appealed to Superior Court by either party.

FULTON COUNTY SUPERIOR COURT

The appeal to Superior Court is determined by the court calendar

Property owner may wish to engage an attorney.

Appeal must be filed with the BTA within the time limit by the owner or attorney.

Filing fee is paid by Property Owner.