

BOE Rules, Information and Procedures

Wilkinson County
Board of Equalization (BOE)
P.O. Box 334
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(478) 946-4314

The Board of Equalization is made up of property owners appointed by the Grand Jury of this county. In addition to being property owners, the appointees to the Board of Equalization must also be qualified and competent to serve as grand jurors and be high school graduates. If the grand jury deems a person qualified, an appointee is compellable to serve on this Board of Equalization. Each member must satisfactorily complete 40 hours of special training before he or she can participate as a member of the Board. Each member must also complete 8 hours of update training annually each year thereafter. The Board is charged by law to hear appeals of property tax matters that include:

Value – What the property would sell for in a transaction between a knowledgeable buyer and a willing seller in a bone fide arm’s length transaction (*O.C.G.A. §48-5-2*).

Uniformity of value – That assessments are fairly equalized between individual taxpayers (*O.C.G.A. §48-5-299*). This relationship is measured through statistical testing, not the comparison of individual values. *For more information contact the county appraisal staff.*

Taxability – Is the property exempt from taxation or subject to taxation as provided for in Georgia law? (*O.C.G.A. §§48-5-3, 41, 41.1, 42, 43, 48.1, 48.2*).

Denial of homestead exemptions – Does the property qualify for homestead exemption? (*Georgia law provides for statewide exemptions O.C.G.A. §§48-5-44 through 54. There may also be local exemptions available for more information contact the county tax commissioner*). If an application for one of these exemptions has been denied by the board of tax assessors this action may be appealed.

Denial of special assessments – Georgia law provides for special assessments of certain types of property such as, property used for agricultural purposes (conservation use, agricultural preferential), rehabilitated and landmark historic properties, contaminated property (also known as Brownfields), certain environmentally sensitive property and storm water/wetlands. (*For more information on these contact the county appraisal staff or tax commissioner*). If an application for one of these special assessments has been denied or a breach of an existing covenant declared by the board of tax assessors, this action may be appealed.

The members of the Board hearing each case must also meet the same criteria and objectivity requirements a potential juror must meet each time they are scrutinized for service on civil cases

involving the same subject matter. The members have to be impartial and unbiased for each case he or she hears. If any appellant property owner or tax assessor believes a member to not meet the requirements mentioned above, either party has the right to ask the member to remove himself or herself from the case. This request must be made at least five (5) days prior to the hearing. The names of the members that will hear each case will be on the notice sent to the taxpayer and tax assessor in writing setting the time and date for the hearing.

Please note the date and time for your hearing. The Board of Equalization is required to give the property owner and the tax assessor ample time to prepare for your hearing, and therefore the board expects both parties to be ready to present all evidence at the scheduled time. If for any reason, either party has a legitimate problem with the date and time for this hearing, you may request a change by notifying the secretary of our board at least five (5) days prior to the hearing. If either party encounters an emergency that will not allow you to be on time, you may notify the secretary of the board up to the time of the hearing. If there is no such request prior to the hearing, the board shall hold the hearing as scheduled and shall notify both parties of the board's decision as required by law.

The taxpayer has the right to be represented at the hearing by an agent, attorney, appraiser, etc. If any taxpayer plans to be represented by any such person, the taxpayer MUST SUBMIT THE NAME OF THE PERSON IN WRITING, to the secretary of the board by leaving with at the Office of the Clerk of Superior Court at least five (5) days prior to the hearing. This must be done regardless if the taxpayer is present or not at the hearing. No one will be permitted to present information or speak on behalf of anyone unless the board receives the written notification above. Immediate family members and or spouses are exempt from this requirement.

The Board will listen to all pertinent information concerning the matter under appeal. Prior to the hearing, it is suggested that the property owner take advantage of discussing the data about the physical characteristics of the property with the person in the tax assessor's office that is administratively responsible for the handling of this appeal. The name of such person including the phone number of such person should be on the change of assessment notice the property owner received. Although, the tax assessor has the burden of proving its opinion of value by a preponderance of the evidence, in order for the property owner to successfully appeal the determination of the county board of tax assessors it will be to their great advantage to be prepared to present at least an opinion of value and some support for that opinion of value at the time of the hearing. The Board will give the property owner the option of presenting his or her information first. Both parties will be afforded an opportunity to present information without interruption. After the initial presentation, both parties will be given a chance to cross-examine, rebut, or question the other party's information. The Chairperson of the board may direct either party to stick to relevant information. The chairperson shall control and conduct the hearing. The chairperson shall decide on all motions and requests made by either party. The Chairperson may administer oaths, reprimand, exclude, or dismiss any person from the hearing because of improper conduct or other circumstances.

This is going to be a hearing concerning one of the matters referred to in paragraph one of these procedures. An appeal is certainly based upon a difference of opinion as to one of these matters. A

difference of opinion does not have to create or ignite hostilities between the two parties involved. Please keep on track as to what information you feel you need to present on your behalf and do not dwell on that is wrong on the other side. Present positive information to support your opinion and not negative information. Your chances of succeeding will be much better if you present a good positive case. The board does not investigate or research, but simply listens to information presented and makes a decision based on this information presented by both parties. Therefore, you cannot expect this board to do anything for you that you do not bring to the table for yourself. The Board is not a watchdog. It is a neutral and independent entity that is charged by law to base its decision on the best information presented to the Board.

When all information has been presented and all closing statements have been made, the Board will deliberate and make a decision. All deliberations of the Board are open to anyone. The board will make an honest effort to deliberate immediately after the hearing. If time constraints will not allow this, the property owner will be given a time and date that the deliberation will take place. A copy of the decision will be sent to the property owner in writing by certified mail and the original copy will be filed with the tax assessor.

The notice of the decision also contains a statement that each of the three members has satisfied the requirements of O.C.G.A. §48-5-311(j) by answering all necessary questions before serving. The taxpayer or the board of tax assessor may appeal the decision of this Board to Superior Court. The Board has no further action to take on this matter nor can the Board alter its decision. Therefore, it is of no benefit for the taxpayer or the board of tax assessors to contact its members individually or as a group to discuss any matter any further. A docket that documents the Board's disposition of the case from receipt of the appeal to the making and sending of the decision to the taxpayer and tax assessor will be on file in the Clerk of Superior Court's office. All information presented by either party will remain with the Board through its deliberations. When deliberations have been completed and decision rendered, the Board will include all information presented in the appeal file that is returned to the board of tax assessors along with the original copy of the Board's decision unless specifically directed by the presenter that they want it discarded. The Board keeps no copies of this data.

The information contained in this document is intended to make the appeal process to the Board of Equalization understandable to all property owners of this county. You might also want to refer to the Department of Revenue's website that has information as to the process along with taxpayer's rights located at <https://etax.dor.ga.gov/ptd/adm/taxguide/rights.aspx>; or the site to search public records at <http://www.qpublic.net/ga/wilkinson/>; also you can find the complete code §48-5-311 online at <http://www.lexisnexis.com/hottopics/gacode/Default.asp>. If anyone has any questions concerning an appeal or wants further information about the Board of Equalization you may contact the board at 478/946-4330, ext 214.