SUMMARY OF ASSESSMENT ADMINISTRATION

BOARD OF COMMISSIONERS (BOC)
(ELECTED)

- APPOINTS MEMBERS TO THE BOARD OF TAX ASSESSORS
- REQUESTS NUMBER OF BOARDS OF EQUALIZATION FROM GRAND JURY
- PROVIDES FUNDING AND BUDGETARY CONTROLS FOR BTA AND BOE
- ADOPTS COUNTY BUDGET
- SETS MILLAGE RATES

GEORGIA LEGISLATURE

- ESTABLISHES PROPERTY TAX LAW

GEORGIA DEPARTMENT OF REVENUE

- ESTABLISHES RULES & REGULATIONS FOR PROPERTY APPRAISAL IN ACCORDANCE WITH THE GEORGIA PUBLIC REVENUE CODE
- ENSURES COUNTY COMPLIANCE
- APPROVES OR REJECTS COUNTY TAX DIGEST
- INSTRUCTS & CERTIFIES ASSESSORS, APPRAISERS, AND MEMBERS OF BOE

TAX MILLAGE RATES

FOR	SET BY
COUNTY	BD OF COMMISSIONERS
COUNTY SCHOOL	BD OF EDUCATION
CITY	CITY AUTHORITIES
STATE	GOV/LEGISLATURE

TAX COMMISSIONER (ELECTED)

- RECEIVES APPLICATIONS FOR HOMESTEAD, SCHOOL TAX, AND OTHER EXEMPTIONS; (APRIL 1 DEADLINE)
- PROCESSES HOMESTEAD AND SPECIAL EXEMPTIONS AND SENDS TO BTA FOR FINAL APPROVAL
- ADMINISTERS MOTOR VEHICLES AND MOBILE HOMES
- SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- CALCULATES AND MAILS TAX BILLS
- COLLECTS TAXES

BOARDS OF EQUALIZATION (BOE)
(APPOINTED BY THE GRAND JURY)

- 5 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 3 ALTERNATES
- HOLDS APPEAL HEARINGS
- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION
- EITHER OR BOTH PARTIES MAY APPEAL DECISION TO SUPERIOR COURT

HEARING OFFICER (Real Property)
(Appointed by the Clerk of Superior Court)
LIMITED TO NON-HOMESTEAD PROPERTY IN EXCESS OF $1 MILLION FMV)

- MUST BE STATE CERTIFIED GENERAL REAL ESTATE APPRAISER OR STATE CERTIFIED RESIDENTIAL REAL PROPERTY APPRAISER AND BE APPROVED TO SERVE AS HEARING OFFICER BY THE GA REAL ESTATE COMMISSION & GA REAL ESTATE APPRAISERS BOARD
- MUST BE COMPETENT TO APPRAISE PROPERTY UNDER APPEAL
- EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)

- ARBITRATOR MUST BE A REAL PROPERTY APPRAISER AS CERTIFIED BY THE GA REAL ESTATE COMMISSION AND GA REAL ESTATE APPRAISERS BOARD
- ARBITRATOR DECIDES BETWEEN BTA OR TAXPAYER VALUE
- "LOSER" PAYS COST OF ARBITRATOR
- ARBITRATOR'S DECISION IS FINAL

BOARD OF TAX ASSESSORS (BTA)
(APPOINTED BY BOC)

- **FIVE PART-TIME MEMBERS** (6 YR APPOINTMENTS)

  AUTONOMOUS FROM BOARD OF COMMISSIONERS

  OPERATES IN ACCORDANCE WITH GEORGIA LAW & RULES AND REGULATIONS OF THE GEORGIA DEPARTMENT OF REVENUE

  SETS POLICIES

  ESTABLISHES ANNUAL GOALS & OBJECTIVES

  APPROVES ANNUAL DIGEST & DIGEST ADJUSTMENTS

  APPROVES OR DENIES APPLICATIONS FOR FREEPORT EXEMPTION, SPECIALIZED ASSESSMENTS, EXEMPTIONS, ETC.

  REVIEWS & MAKES DECISIONS REGARDING APPEALS & CERTIFIES APPEALS TO BOE

  APPOINTS DIRECTOR/CHIEF APPRAISER

- **DIRECTOR/CHIEF APPRAISER**

  RESPONSIBLE FOR DAILY OFFICE OPERATIONS

  APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF

  CERTIFIES ANNUAL TAX DIGEST AND RELATED DOCUMENTS TO BTA

- **DIVISIONS**

  RESIDENTIAL PROPERTY
  RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1

  APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE

  PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIALIZED ASSESSMENTS

  COMMERCIAL PROPERTY
  RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1
  APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE

  PERSONAL PROPERTY
  RECEIVES PERSONAL PROPERTY RETURNS JAN 1 TO APR 1

  RECEIVES PERSONAL PROPERTY RETURNS BETWEEN JAN 1 & APR 1

  RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1

  MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS

  APPRAISES BUSINESS PERSONAL PROPERTY

  APPRAISES MARINE EQUIPMENT

  APPRAISES AIRCRAFT

  APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL

  GIS/MAPPING

  MAINTAINS TAX MAPS
  MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY
  RECEIVES & PROCESSES ANNEXATIONS AND DE-ANNEXATIONS
  WORKS WITH COUNTY GIS AS NECESSARY

This is a summary of assessment administration. It is for information only and is not intended to be a statement of law. Taxpayers should review the applicable laws for statutory terms, conditions and requirements related to property assessment and taxation.

BIBB COUNTY BOARD OF TAX ASSESSORS
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For more information on the appeals process see ***Summary of Appeals Process***

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