

SUMMARY OF ASSESSMENT ADMINISTRATION

For Informational Purposes Only

MACON-BIBB COUNTY COMMISSION
(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	COMMISSIONERS
SCHOOL	BD OF EDUCATION

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 MAELS TAX BILLS
- COLLECTS TAXES

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

- 2-5 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 or Personal Property)
(Appointed by the Clerk of Superior Court)
LIMITED TO NON-HOMESTEAD PROPERTY AND WIRELESS PROPERTY IN EXCESS OF \$750,000 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
- ALSO APPLIES TO WIRELESS PERSONAL PROPERTY
- EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

NONBINDING 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 FAIR MARKET VALUE OF PROPERTY
- PARTY'S VALUE FARTHEST AWAY FROM ARBITRATOR'S VALUE PAYS COST OF ARBITRATOR
- EITHER PARTY MAY APPEAL TO SUPERIOR COURT

BOARD OF TAX ASSESSORS (BTA)
(APPOINTED BY MACON-BIBB COMMISSION)

- **FIVE PART-TIME MEMBERS (6 YR APPOINTMENTS)**
AUTONOMOUS FROM 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 CHIEF APPRAISER
- **CHIEF APPRAISER**
RESPONSIBLE FOR DAILY OFFICE OPERATIONS
APPOINTS DEPUTY, ASST. CHIEF APPRAISERS 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
 - COMMERCIAL PROPERTY
RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1
APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE
 - PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.)
 - PERSONAL PROPERTY
RECEIVES PERSONAL PROPERTY RETURNS JAN 1 TO APR 1
RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1
MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS
APPRAISES BUSINESS PERSONAL PROPERTY, MARINE EQUIPMENT AND AIRCRAFT
 - APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL
 - HANDLES MOTOR VEHICLE APPEALS
 - GIS/MAPPING/ADMINISTRATIVE
MAINTAINS TAX MAPS
MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY
WORKS WITH COUNTY GIS AS NECESSARY
HANDLES APPLICATIONS FOR CONSERVATION AND FLPA
HANDLES HOMESTEAD EXEMPTIONS
HANDLES PUBLIC UTILITIES

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*