

SUMMARY OF ASSESSMENT ADMINISTRATION

For Informational Purposes Only

MACON-BIBB COUNTY COMMISSION (ELECTED)	
<ul style="list-style-type: none"> • 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
<ul style="list-style-type: none"> • ESTABLISHES PROPERTY TAX LAW

GEORGIA DEPARTMENT OF REVENUE
<ul style="list-style-type: none"> • 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)
<ul style="list-style-type: none"> • 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)
<ul style="list-style-type: none"> • 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 \$500,000 FMV)
<ul style="list-style-type: none"> • 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)
<ul style="list-style-type: none"> • 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)
<ul style="list-style-type: none"> • 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 HOMESTEAD EXEMPTIONS, 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 <ul style="list-style-type: none"> <u>RESIDENTIAL PROPERTY</u> RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1 APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE <u>COMMERCIAL PROPERTY</u> RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1 APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) <u>PERSONAL PROPERTY</u> 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 <u>GIS/MAPPING/ADMINISTRATIVE</u> 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
653 SECOND ST STE 100
MACON, GEORGIA 31201-2871
(478) 621-6701
www.bibbassessors.com

For more information on the appeals process
see *Summary of Appeals Process*