

Motor Vehicle Appeal Process

BOARD OF TAX ASSESSORS (BTA)

Property owner files a written appeal. The deadline is 45 days from the deadline for the payment of the tax under the new system and the vehicle owner's birthday under the old system. All taxes (100%) must be paid before an appeal can be filed. Appeal must state owner's election to appeal to Board of Equalization or Binding Arbitration. Appeals must be hand delivered or mailed with a U.S. Postmark if close to appeal deadline; No emails or faxes are accepted.

BTA reviews the appeal, renders decision, and notifies property owner in writing within 180 days. If BTA changes the value, the property owner (If Dissatisfied) may appeal to Board of Equalization (BOE) within 30 days after notification. If BTA does not change the value, appeal is automatically forwarded to BOE.

By mutual written agreement, certain appeals may be sent directly to Superior Court.

Taxpayers and BTA may mutually agree to a value and terminate an appeal at any point.

BOARDS OF EQUALIZATION

Any Property
(No cost unless taxpayer hires agent)

Property owner may appeal based on value, taxability or denial of exemption.

Staff appraiser reviews property value and any owner concerns mentioned in appeal.

The Clerk of Superior Court has oversight and supervision regarding scheduling hearings, giving notice of hearings and decisions to property owners and BTA.

Property owner is notified in writing of BOE hearing date.

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

Appeal hearings are open to the public and may be recorded.

BOE must render decision at conclusion of hearing and notify property owner and BTA in writing.

Either party may appeal to Superior Court within 30 days of the BOE Decision.

Other provisions apply

BINDING ARBITRATION

(Loser pays cost of Arbitration)

Within 45 days of filing the notice of appeal to binding arbitration, the property owner, at his/her expense must provide the BTA with a certified appraisal prepared by a qualified appraiser.

Within 10 days of receiving the taxpayer's appeal to Binding Arbitration, the BTA must send an acknowledgement to the taxpayer stating the taxpayer's responsibility to provide a certified appraisal. Failure to provide the certified appraisal within 45 days shall terminate the appeal unless the taxpayer within such 45 days elects in writing to have the appeal moved to the BOE process.

Within 45 days of receiving the taxpayer's certified appraisal, the BTA must accept or reject the taxpayer's certified appraisal. If the BTA accepts the certified appraisal it shall become the final value. If the BTA rejects the certified appraisal, it must within 45 days certify the appeal to the Clerk of Superior Court and request a filing fee of \$210.00 from the taxpayer. If the BTA neither accepts nor rejects the certified appraisal within 45 days, the certified appraisal shall become the final value.

Within 15 days of filing the appeal with the Clerk of Superior Court, the Chief Judge shall issue an order authorizing the arbitration.

Within 30 days of his/her appointment by the Clerk of Superior Court, the Arbitrator shall schedule the time and location of the hearing.

At the conclusion of the hearing, the arbitrator shall render a decision regarding the value of the property by choosing either the value presented by the BTA or the value presented by the taxpayer.

The "loser" must pay the cost of the arbitrator.

Provisions of binding arbitration may be waived at any time by written consent of both parties.

The decision of the arbitrator is final and is not appealable to Superior Court.

Other provisions apply

BIBB COUNTY SUPERIOR COURT

THE APPEAL TO SUPERIOR COURT MAY BE A JURY TRIAL AND APPELLANT MAY WISH TO CONSIDER ENGAGING AN ATTORNEY

APPEAL MUST BE FILED WITH BOARD OF TAX ASSESSORS BY THE OWNER OR HIS/HER ATTORNEY

APPELLANT PAYS FILING FEE (Currently \$210.00 but is subject to change)

This is a summary of appeals processes. It is for information only and is not intended to be a statement of law. Taxpayers should review the applicable law, including O.C.G.A. § 48-5-311, for statutory terms, conditions and requirements related to the appeals processes.