

Board of Equalization

The Worth County Board of Equalization is charged with the task of hearing appeals on property tax matters. The Board of Equalization is made up of six property owners appointed by the Grand Jury.

In addition to being property owners, the appointees to the Board of Equalization (BOE) must also be qualified and competent to serve as grand jurors and be high school graduates. Each member must satisfactorily complete 40 hours of certified training before he or she can participate as a member of the Board. Each member must also complete an eight (8) hour continuous education class annually.

The Board is charged by the O.C.G.A. §48-5-311 to hear appeals of property tax matters and settle every appeal of assessment related to property value, uniformity, tax-ability or exemption denials.

These matters include:

- Established Value – This includes what the property would sell for on the market in transactions between informed buyers and sellers.
- Value Uniformity – This involves assessment values fairly equalized between individual taxpayers.
- Tax-ability – All real and personal property is subject to taxation and will be taxed unless otherwise provided for by law.
- Homestead Exemption Denials – The homestead that is owned by a resident of the state of Georgia and is occupied by the owner as their primary residence receives an exemption. A portion of the assessment is exempted from ad valorem taxation for county, state and school purposes.
- Special Assessment Denials – In Georgia the law provides for special assessments. This includes certain kinds of property such as; land used for agricultural or conservation use, land rehabilitated and landmark/ historic properties. It also includes contaminated property known more commonly as "Brownfields", as well as environmentally sensitive properties including but not limited to storm-water and wetlands.

Appeals

Property owners may file appeals to the Board of Tax Assessors within the required 45 days of the postmark on their assessment notice. This appeal is first considered by the Board of Tax Assessors. If the Board's decision includes a "no change," the appeal is then forwarded to the

Board of Equalization. If the Board of Tax Assessors does change the value the appealing property owner (appellant) has 30 days to appeal to the Board of Equalization.

Hearings

Appellants (people who filed an appeal) will receive a notice of the date and time of the scheduled hearing. To reschedule your hearing you must notify the Board of Equalization Office a minimum of 24 hours in advance of your scheduled hearing at (229) 776-8205. To withdraw your hearing you must notify this office in writing a minimum of 24 hours in advance of your scheduled hearing.

Attendance

An Appellant may appear before the Board of Equalization or with a representative or authorize a representative to represent him/her in their absence. However, the taxpayer shall specify in writing to the Board of Equalization the name of such agent or representative prior to any appearance by the agent or representative before the Board.

Evidence

Documentation you may consider presenting to the Board of Equalization may include: Evidence of purchase price; Appraisals; Photographs of the interior, exterior, and surrounding area; Evidence of sale Prices; Comparable property values in your area.

Superior Court

The Appellant or the County Board of Tax Assessors may appeal decisions of the Board of Equalization. The notice of appeal shall be filed within 30 days from the date on which the BOE decision was mailed. The appeal to Superior Court is a jury trial and Appellant may wish to consider engaging an attorney. The appeal must be filed with the Board of Tax Assessors by the owner or his/her attorney.

If anyone has any questions concerning an appeal or wants additional information about the Board of Equalization you may contact the board office.