BARTOW COUNTY
BOARD OF EQUALIZATION

135 WEST CHEROKEE AVENUE
SUITE 233-B
CARTERSVILLE, GEORGIA 30120
PHONE: 770.387.5094 FAX: 770.387.5611
EMAIL: bartowboe@gmail.com

WHO TO CONTACT WITH QUESTIONS?

SECRETARY:	Lynne K. Gentry & Missy Pruitt	TELEPHONE: 770.387.5094
BOE EMAIL ADDRESS:	bartowboe@gmail.com	
BOE WEB SITE:	www.bartowcountyga.gov/Departments/BoardofEqualization	

2023 MEMBERS OF THE BARTOW COUNTY BOARD OF EQUALIZATION

ROBERT NEEL, CHAIRMAN
CHARLES PECCHIO, VICE-CHAIRMAN * PETE ALDAY, MEMBER
JACK REEVES, ALTERNATE * TERRI C. JONES, ALTERNATE
JANET QUEEN, ALTERNATE * GARY OKESON, ALTERNATE

How to be successful with your appeal? (Comments and Suggestions)

THE FOLLOWING INFORMATION MAY NOT BE ALL-INCLUSIVE AND SHOULD NOT BE TAKEN AS LEGAL ADVICE.
THE PARTIES TO THE APPEAL SHOULD CONTACT AN ATTORNEY IF LEGAL ADVICE IS NEEDED:

1. Prior to the hearing, it is suggested that you make an appointment with the Tax Assessor to verify that all of the physical characteristics of your property are correct (770.387.5090). You can at this time request examples of similar, comparable properties which will help you in researching and preparing for your Appeal. To receive a list of comparable properties that the Tax Assessors will be using in their presentation, you must submit a written/email request to both the Tax Assessor and the Board of Equalization not less than ten (10) days prior to the hearing date. (Information will be provided to the requesting party not less than seven (7) days prior to the hearing date.) Present your arguments to the Assessor to see if you can arrive at a mutually agreeable value. If you are still unsuccessful, then you can continue your appeal to the BOE.

2. This is a Hearing. You must be present or have a representative present to argue your appeal before the board. Otherwise, the only evidence the Board has to consider in reaching its decision is the written evidence included within your appeal/letter and the evidence presented by the Tax Assessor's Office.

3. At the hearing you must present your opinion of your property's value and evidence to support it. **Note**: Comparable sales are similar properties in close proximity to the subject property that has recently sold *(in most cases, between Jan 1 and Dec 31 of the year prior to year appeal is filed)*. By law, the value of your property is determined on January 1 of each year. The Tax Assessor's Office value is determined however based on sales and evidence from the previous calendar year.

4. If you have a hearing scheduled and you do not appear, the hearing will be conducted without your presence.

5. For more information regarding the appeals process in the State of Georgia, visit **dor.georgia.gov.**

FREQUENTLY ASKED QUESTIONS:

WHAT IS THE BOARD OF EQUALIZATION?

The Board of Equalization (BOE) is a board consisting of three members and four alternates. The members are appointed by the Grand Jury, must be property owners and they are charged with making impartial decisions in regard to the fair market value, uniformity or exemption denial of properties assessed by the Board of Tax Assessors. Currently Bartow County has one Board.

IS THE BOE ASSOCIATED WITH THE BOARD OF TAX ASSESSORS?

No. Under the new law (O.C.G.A. § 48-5-311), the BOE is completely separate from the BOA. The Clerk of Superior Court has acquired by law oversight and supervision of the board.

WHAT KIND OF TRAINING IS REQUIRED FOR BOE MEMBERS?

New BOE Members must complete a 40-hr training course before they may serve at a hearing. Additionally, each member must complete an 8-hr annual continuing education course. These courses are conducted by the Georgia Department of Revenue.

HOW ARE BOE HEARINGS SCHEDULED?

BOE Hearings are scheduled in morning and afternoon sessions. Multiple appellants are scheduled for each session. Appellants will be called in the order they sign in under their appointed session. Appellants should remain available until their name or property is called. There may be delays.

MAY I RESCHEDULE MY HEARING WITH THE BOE?

Yes. Appellants are allowed to postpone their hearing to a later date ONE time. Such requests should be made in writing, and if possible, five business days prior to hearing day.

MAY SOMEONE ELSE REPRESENT ME DURING MY HEARING?

Yes. In accordance with the GA Dept. of Revenue Rules and Regulations, an attorney or representative can represent you in the Hearing but a letter of authorization from the property owner must be presented prior to the hearing. Representative forms are required to be completed for the Tax Digest year being appealed.

WHAT ARE THE PROCEDURES THAT MUST BE ADHERED TO DURING THE HEARING?

Courtroom type decorum should be maintained at all times. The chairperson maintains order and control during a hearing. No emotional outbursts or personal conflicts will be allowed. During the hearing, each side has a chance to present evidence and board members may ask questions at will. However, once deliberations have begun, neither party may disrupt the discussion.

UPON WHAT BASIS MAY I APPEAL MY ASSESSMENT?

To include but not limited to:
Fair market value – Based on a bon-a-fide sale which is an arms-length transaction between a knowledgeable willing buyer and a knowledgeable willing seller.
Uniformity – All tangible property must be valued at the same % of its fair market value. Like properties must be valued in a like manner. Comparable properties should be similar in neighborhood, location, construction, age, quality, condition and square footage. Your square footage should include both living and nonliving area as well as other improvements to your property.
Exemption denial – If the property should qualify for an exemption. Contact Tax Assessor or Tax Commissioner regarding exemption qualifications.

The BOE is not legally able to consider any issues regarding hardship or an inability to pay taxes. You may check with the Board of Assessors/Tax Commissioner for allowable exemptions if you so choose.

MAY I APPEAL THE BOE'S DECISION?

Both parties have thirty days (30) after the BOE Decision Form is signed by/mailed to the taxpayer to appeal the decision of the BOE to the Superior Court of Bartow County. A written notice of appeal filed with the Tax Assessor's Office is required to initiate this process.