

Board of Equalization Procedures

1. The Board of Equalization is made up of property owners appointed by the Grand Jury of this county. In addition to being property owners, the appointees to the Board of Equalization must also be qualified and competent to serve as grand jurors and be high school graduates. If the grand jury deems a person qualified, an appointee is compellable to serve on this Board of Equalization. Each person must satisfactorily complete forty hours of special training before he or she can sit on this board and within the first year of his or her appointment, and each member must complete eight hours of update training annually each year thereafter. The Board is charged by law to hear appeals of property tax matters that include value, uniformity of value, taxability, denial of homestead exemptions, and denial of special assessments.
2. The sitting members for each case must also meet the same criteria and objectivity requirements a potential juror must meet each time they are scrutinized for service on civil cases involving the same subject matter. The members have to be impartial and unbiased for each case he or she hears. If any appellant property owner or tax assessor believes a member to not meet the requirements mentioned above, either party has the right to ask the member to remove himself or herself from the case. This request must be made **at least five days prior to the hearing**. The names of the members that will hear each case will be on the notice sent to the taxpayer and tax assessor in writing setting the time and date for the hearing.
3. Please note the date and time for your hearing. The Board of Equalization is required to give the property owner and the tax assessor ample time to prepare for your hearing, and therefore the board expects both parties to be ready to present all evidence at the scheduled time. If for any reason either party has a legitimate problem with the date and time for this hearing, you may request a change by notifying the secretary of our board **at least five days prior to the hearing**. If either party encounters an emergency that will not allow you to be on time, you may notify the secretary of the board up to the time of the hearing. If there is no such request prior to the hearing, the board shall hold the hearing as scheduled and shall notify both parties of the board's decision as required by law.
4. The taxpayer has the right to be represented at the hearing by an agent, attorney, appraiser, etc. If any taxpayer plans to be represented by any such person, the taxpayer **MUST SUBMIT THE NAME OF THE PERSON IN WRITING**, to the secretary of the board **at least five days prior to the hearing**. This must be done regardless if the taxpayer is present or not at the hearing. No one will be permitted to present information or speak on behalf of anyone unless the board receives the written notification above. Immediate family members and or spouses may be exempt from this requirement.

5. The Board will listen to all pertinent information concerning the matter under appeal. Prior to the hearing, it is suggested that the property owner take advantage of discussing the data about the physical characteristics of the property with the person in the tax assessor's office that is administratively responsible for the handling of this appeal. The name of such person including the phone number of such person should be on the change of assessment notice the property owner received. Although, the tax assessor has the burden of proving its opinion of value by a preponderance of evidence, it will be to the property owner's advantage to present a n opinion of value and some support for that opinion of value. The Board will give the property owner the option of presenting his or her information first. Both parties will be afforded an opportunity to present information without interruption. After the initial presentation, both parties will be given a chance to cross-examine, rebut, or question the other party's information. The chairperson shall decide on all may direct either party to stick to relevant information. The chairperson shall control and conduct the hearing. The chairperson shall decide on all motions and requests made by either party. The chairperson may administer oaths, reprimand, exclude, or dismiss any person from the hearing because of improper conduct or other circumstances.

6. This is going to be a hearing concerning one of the matters referred to in paragraph one of these procedures. An appeal is certainly based upon a difference of opinion as to one of these matters. A difference of opinion does not have to create or ignite hostilities between the two parties involved. Please keep on track as to what information you feel you need to present on your behalf and do not dwell on what is wrong on the other side. Present positive information to support your opinion and not negative information. Your chances of succeeding will be much better if you present a good positive case. The board does not investigate or research, but simply listens to information presented and makes a decision based on this information presented by both parties. Therefore, you cannot expect this board to do anything for you that you do not bring to the table for yourself. The Board is not a watchdog. It is a neutral and independent entity that is charged by law to base its decision on the best information presented to the Board.

7. When all information has been presented and all closing statements have been made, the Board will deliberate and make a decision. All deliberations of the Board are open to anyone. Law requires the decision of the Board to be immediately following the hearing. A copy of the decision will be sent to the property owner in writing by certified mail and original copy will be filed with the tax assessor.

8. The notice of the decision also contains a statement that each of the three members has satisfied the requirements of subsection I, paragraph I of 48-5-311 by answering all necessary questions before serving. The taxpayer or the tax assessor has the right to appeal the decision of this board to Superior Court. The Board has no further action to take on this matter nor can the Board alter its decision. Therefore, it is of no benefit or use for the taxpayer or the tax assessor to contact the members individually or as a group to discuss this matter any further. A docket that documents the Board's disposition of the case from receipt of the appeal to the making and sending of the decision to the taxpayer and tax assessor will be on file in the Clerk of Court's office. The Clerk of Superior Court shall maintain any county records from the hearings before the Board of Equalization until the deadline to file any appeal to the Superior Court expires. If an appeal is not filed to the Superior Court, the Clerk of Superior Court is authorized to properly destroy any records from the hearings before the County Board of Equalization.

9. The information contained in this written form not only serves as rules and regulations of this Board, but is intended to make the appeal process to and through the Board of Equalization understandable to all property owners of this county. The Crisp County Board of Equalization adopts the regulations promulgated by the Commissioner of the Department of Revenue for the conducting of appeals before the board. If anyone has any questions concerning an appeal or wants further information concerning the Board of Equalization you may contact:

Crisp County Board of Equalization
P. O. Box 604
Cordele, GA 31010
229-271-4755