

SUMMARY OF ASSESSMENT ADMINISTRATION

BOARD OF COMMISSIONERS (BOC)
(ELECTED)

- 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

- ESTABLISHES PROPERTY TAX LAW

GEORGIA DEPARTMENT OF REVENUE

- 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	BD OF COMMISSIONERS
COUNTY SCHOOL	BD OF EDUCATION
CITY	CITY AUTHORITIES
STATE	GOV/LEGISLATURE

TAX COMMISSIONER (ELECTED)

- 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 MAELS TAX BILLS
- COLLECTS TAXES

BOARDS OF EQUALIZATION (BOE)
(APPOINTED BY THE GRAND JURY)

- 4 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 5 ALTERNATES
- HOLDS APPEAL HEARINGS
- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION
- EITHER OR BOTH PARTIES MAY APPEAL DECISION TO SUPERIOR COURT

HEARING OFFICER
(Selected by the Clerk of Superior Court)
LIMITED TO NON-HOMESTEAD REAL PROPERTY OR WIRELESS ROPEPTY ACCOUNT(S) WITH AN AGGREGATE FMV IN EXCESS OF \$500,000 FMV

- 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
- EITHER PARTY MAY APPEAL DECISION TO SUPERIOR COURT

NON-BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)

- ARBITRATOR MUST BE A REAL PROPERTY APPRAISER AS CERTIFIED BY THE GA REAL ESTATE COMMISSION AND GA REAL ESTATE APPRAISERS BOARD
- ARBITRATOR MAY SELECT ANY VALUE THEY FEEL IS APPROPRIATE
- PARTY WHO'S DECLARED VALUE IS FURTHEST FROM THE ARBITRATORS FINAL VALUE SHALL BE RESPONSIBLE FOR THE FEES AND COSTS OF SUCH ARBITRATOR
- ARBITRATOR'S DECISION IS APPEALABLE TO SUPERIOR COURT BY EITHER PARTY

BOARD OF TAX ASSESSORS (BTA)
(APPOINTED BY BOC)

- **FIVE PART-TIME MEMBERS (4 YR APPOINTMENTS)**
AUTONOMOUS FROM BOARD OF 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 FREEPORT EXEMPTION, SPECIALIZED ASSESSMENTS, EXEMPTIONS, ETC.
REVIEWS & MAKES DECISIONS REGARDING APPEALS & CERTIFIES APPEALS TO BOE
APPOINTS DIRECTOR/CHIEF APPRAISER
- **DIRECTOR/CHIEF APPRAISER**
RESPONSIBLE FOR DAILY OFFICE OPERATIONS
APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF
CERTIFIES ANNUAL TAX DIGEST AND RELATED DOCUMENTS TO BTA
SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE
- **DIVISIONS**
RESIDENTIAL PROPERTY
APPRAISES ALL RESIDENTIAL & AGRICULTURAL REAL ESTATE
PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIALIZED ASSESSMENTS
COMMERCIAL PROPERTY
APPRAISES ALL COMMERCIAL & INDUSTRIAL REAL ESTATE
PERSONAL PROPERTY
RECEIVES PERSONAL PROPERTY RETURNS BETWEEN JAN 1 & APR 1
RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1
MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS
APPRAISES BUSINESS PERSONAL PROPERTY
APPRAISES MARINE EQUIPMENT
APPRAISES AIRCRAFT
APPRAISES MOBILE HOMES & VERIFIES DISPLAY OF DECAL
GIS/MAPPING & RETURNS
RECEIVES REAL PROPERTY RETURNS JAN 1 TO APR 1
MAINTAINS TAX MAPS
MAINTAINS OWNERSHIP & MAILING INFORMATION FOR REAL PROPERTY
RECEIVES & PROCESSES ANNEXATIONS AND DE-ANNEXATIONS
WORKS WITH COUNTY GIS AS NECESSARY

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.



COBB COUNTY BOARD OF TAX ASSESSORS
P.O. Box 649
MARIETTA, GEORGIA 30061-0649
(770) 528-3100
www.cobbassessor.org

376 Whitlock Avenue Suite 200 • Marietta, Georgia 30064

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