

IMPORTANT INFORMATION TO TAXPAYERS REGARDING APPEALS

TO THE BOARD OF EQUALIZATION

The Board of Equalization is a three-member board whose members reside and own property in Barrow County. They are selected and appointed by the Grand Jury. The law requires this board to hear evidence, consider the evidence, and deliberate the evidence. This board does not investigate or research, but simply listens to information presented and makes a decision based on this evidence or information presented by both parties.

The taxpayer has a right to be represented at the hearing by an agent, attorney, appraiser, etc. If you plan to be represented by any such person, you must submit the name of the person in writing to the secretary of the Board at least 5 days prior to the hearing. This must be done regardless of whether or not you plan to be at the hearing. No one will be permitted to present evidence or speak on behalf of anyone unless the Board receives the written notification above. Immediate family members and/or spouses are accepted.

If for any reason either party has a legitimate problem with the date and time, it is the policy of the Board of Equalization, in accordance with O.C.G.A. 48-5-311, that appeals are rescheduled on a one-time basis only. You may reschedule by notifying the secretary of the Board at least five days prior to the hearing. If either party encounters an emergency that will not allow being on time, please notify the secretary of the board up to the time of the hearing.

The hearing is conducted in a manner that will allow the taxpayer to present his/her testimony first – without interruption by the Assessor. The taxpayer is the plaintiff or the initiator of the action and must present *prima facie* evidence to be successful in this hearing. If the case is an appeal of value, it is imperative for the taxpayer to present evidence that includes **AN OPINION OF VALUE** and anything that the taxpayer believes to support that opinion of value. It is not enough nor is it proper to simply say that the Assessor is wrong. The taxpayer has to prove his/her value to be correct.

The Assessor will be afforded the same opportunity to present this evidence without interruption from the taxpayer. After the Assessor is finished present evidence, the taxpayer and Assessor will be given an opportunity to cross-examine each other, rebut each other's evidence, and make any summation or closing statements they wish. At any time during the hearing, members of the Board of Equalization may ask questions of either party for clarification.

Upon completion of both parties' testimonies, the Board will make a decision. When a decision is made, under requirement by law, the Board will verbally declare the decision, as well as provide the taxpayer a copy of the decision, and file the original with the Assessor's office.

If either party is not pleased with the decision, he/she or the Assessor has the right by law to appeal the decision to the Superior Court. Please do not come back to the Board because they cannot discuss the decision any further with anyone after the decision is made.