

Notice to Taxpayers with homestead assessment fixed in accordance with 1981 GA. Laws, p. 1926: Filing an appeal may not necessarily adjust the amount of taxes due unless this is your first year for filing homestead.

Instructions for completing appeal form:

1. **Date appeal filed:** If hand delivered date should be date delivered and must be received by 5:00pm. Mailed appeals must have the official USPS postmark no later than the “Last date to file a written appeal” per the Official Tax Matter in order for an appeal to be considered “timely filed”. Private postage meter type postmarks cannot be considered when determining the timeliness of an appeal. Appeals sent via fax or email will not be accepted.
2. **Tax Digest Year:** Year should be the current year. Please refer to “Official Tax Matter” received.
3. **Name on Official Tax Matter Notice:** Owner name or Lessee if authorization in accordance to lease agreement has been given. (Copy of lease may be required)
4. **Property Acct/ID:** Account number for Personal Property and Parcel ID number for Real Property. If property has an H or XH associated parcel it may be included with this appeal. Otherwise, an appeal form for each parcel must be completed.
5. **Location/Situs Address:** See “Property Address” on Official Tax Matter.
6. **Property / Appeal Type:** Check appropriate box.
7. **Specify Grounds for Appeal:**
 - a. **Value:** Is the property value too high or too low?
 - b. **Uniformity:** Does the property value compare with value of similar properties?
 - c. **Taxability:** Does Owner qualify for Non-taxability? (Must be owner as of 1 January) Was application for request for non-taxability filed between 1 January and 1 April of the year appealing?
 - d. **Exemption Denied:** Did Board of Assessors deny application for homestead or non-taxability?
 - e. **Breach of Covenant:** Did Board of Assessors notify taxpayer that a current covenant has been breached?
 - f. **Denial of Covenant:** Did Board of Assessors notify taxpayer of denial of conservation or historic application made between 1 January and 1 April of current year?
8. **Selection for Path of Appeal (must select only one):**
 - a. **Board of Equalization:** This selection is no cost to taxpayer. (Selected by most Taxpayers)
 - b. **Arbitration:** This selection has court filing fees and taxpayer must supply Certified Appraisal. Must select only Value as grounds for appeal.
 - c. **Hearing Officer:** This selection is no cost to taxpayer. Only Non-homesteaded Real property with a FMV in excess of \$500,000 (and contiguous real property) or Wireless Personal Property account(s) with FMV in excess of \$500,000.
 - d. **Superior Court:** This selection has court filing fees and requires consent of Board of Assessors.
9. **REQUIRED BY OWNER: Owner must declare value of property.**
10. **Owner/Agent Name:** If different from above and filing on behalf of owner letter of authorization must be included with this appeal form. Check if owner or Agent. (Agent must include letter of authorization)
11. **Mailing Address:** If you are acting on behalf of the owner and have included a letter of authorization the address should be where the response of this appeal is to be mailed.
12. **Phone Numbers:** Point of contact information to include email address.
13. **Signature:** If signed by agent please print name. Must include current Letter of Authorization dated within one year or specified for year of appeal.