

Information about the Board of Equalization

**** THIS INFORMATION SHOULD NOT BE CONSIDERED LEGAL ADVICE ****

- The Board of Equalization (BOE) is a Division of the Superior Court Clerk and is composed of members that are appointed by the Grand Jury who take an Oath of office to impartially discharge the duties of reviewing the property in question and rendering a decision.
 - a. The Superior Court Clerk is **NOT** responsible for any decisions rendered by the BOE.
 - b. The Superior Court Clerk is only responsible for administering the operations of the BOE.
- There will be multiple people present in the hearing room; however, only the three BOE members will be deliberating to determine the final decision of the appeal.
 - a. Our office likes to make sure there is an alternate BOE member present in every hearing.
 - b. The alternate will have no input towards the final decision of your appeal.
- First, the appellant is given the opportunity to present evidence to support their position on the value of the property in question.
 - a. You may have a representative/agent to present information on your behalf. You would need to notify our office in writing of the name of the representative speaking on your behalf. This needs to be signed by the property owner.
 - b. Any sales that occur after January 1st of the subject year will **NOT** be considered until the following year.
 - c. Examples of evidence would be comparable sales, photographs of the property, a current certified appraisal if available, and income and/or occupancy as it relates to your property (commercial property).
- Next, the appraiser will present its evidence to support their established value on the property.
 - a. They have the burden of providing proof of evidence that they used to establish the value stated.
 - b. Their office staff does video all hearings for training purposes, appeals to Superior Court, and/or to have a record of what took place during the hearings.
 - c. Should you want a copy of the video, you would need to request it from the Tax Assessor's office.
- Then, both the appellant and the appraiser will be allowed to a rebuttal period.
- During the hearing, members of the BOE may ask questions of either party.
 - a. If necessary, the BOE Chairman may admonish, exclude, or dismiss anyone from the hearing for conduct deemed improper.
- After all evidence has been presented and all rebuttals have been made, the hearing will conclude and the deliberation will begin.
 - a. You do have the right to sit in the room while the BOE deliberates; however, neither party will be allowed to make any further comments.
- The Chairman of the Board will announce the Final Decision and a copy of the decision will be made available, at no cost to the taxpayer before they leave.
 - a. If either party disagrees with the final decision they both have the right to appeal to Superior Court.
 - b. The steps to appeal to Superior Court is on the back every final decision form given to taxpayers.
- The BOE is **NOT** legally able to consider any issues regarding hardships or an inability to pay taxes. All issues of this matter should be directed to the Hall County Tax Commissioners office at 770-531-6960.

For more information, visit the Hall County Board of Equalization website:

<http://www.hallcounty.org/448/Board-of-Equalization>