

ATHENS-CLARKE COUNTY

BOARD OF EQUALIZATION

POLICIES AND PROCEDURES

Adopted June 20, 2013
Revised August 13, 2015

Policies and Procedures

Athens-Clarke County Board of Equalization

1. Purpose

The purpose of these policies and procedures is to ensure that:

- All Board members are aware of the correct manner in which the business of the Board is to be conducted.
- The Board follows a consistent approach to equalization.
- There is a single reference source when questions arise relative to general administration, hearings, and training of the Board.
- The Board is in compliance with all state laws and administrative rules promulgated by the Georgia Department of Revenue or otherwise provided by law.

2. Adoption of Policies and Procedures

- The following policies and procedures were adopted by the Athens-Clarke County Board of Equalization (hereinafter referred to as “Board of Equalization” or “Board”) on June 20, 2013, in accordance with provisions of O.C.G.A. § 48-5-311.
- These policies and procedures shall apply to all hearings before the Board on or after the date of adoption by the Board.

3. Definitions of Terms

When used herein, the following terms shall have the stated meaning(s):

- ***Board of Tax Assessors.*** The board responsible for assessment of real and personal property values and granting homestead exemptions in Athens-Clarke County.
- ***Alternate.*** Members of the Board of Equalization who are statutorily eligible to succeed a regular member of the Board when such member vacates office for any reason and who take the place of a regular member on the sitting panel when such member is unable to attend a hearing or otherwise statutorily unable to serve. Alternates, like regular members, are equally authorized and empowered by law to hear and decide appeals and are competent to exercise the power and authority of the Board.

- **Appeal.** A formal petition filed by a taxpayer to the Board of Equalization seeking a legal review of the county tax assessor's valuation of the property with respect to taxability, uniformity of assessment, value or denial of homestead exemption for the purpose of having the Board determine if the valuation should be affirmed, denied or otherwise affected as provided by law.
- **Appellant.** The taxpayer or the taxpayer's authorized representative who files to the Board of Equalization an appeal of the county tax assessor's valuation of his or her property with respect to taxability, uniformity of assessment, value or denial of homestead exemption.
- **Grand Jury.** The Athens-Clarke County Grand Jury; a 'jury' of no less than 16 or more than 23 citizens of the county comprising a judicial entity.
- **No Show.** The failure of any party to an equalization appeal to appear or be present for a scheduled hearing.
- **Sitting Panel.** The members or alternate members of the Board of Equalization who comprise the group that is present for an appeal to the Board and who are statutorily qualified to hear evidence relevant to said appeal and to render a decision affirming, denying or otherwise affecting the appeal.
- **Tax assessor (or Board of Tax Assessors).** The Athens-Clarke County Board of Tax Assessors, its representative(s) or any agent(s) thereof.

4. Qualifications and Array of Board

- The Athens-Clarke County Board of Equalization shall consist of three regular members and nine alternates, each appointed by the Athens-Clarke County grand jury to serve a term of office provided by law.
- Qualifications of members and alternates of the Board shall be as provided in O.C.G.A. § 48-5-311 (b).
- Each member and alternate member of the Board shall take and execute in writing before the Clerk of Superior Court of Athens-Clarke County the oath of office required by O.C.G.A. § 48-5-311 (c)(5) before assuming office, attending mandatory training and hearing any appeal brought before the board.

5. Training Requirements

- To be qualified to serve as a member or alternate of the Board and to be eligible to hear an appeal, each member and alternate appointed by the grand jury shall satisfactorily complete mandatory training in appraisal and equalization procedures required by O.C.G.A. § 48-5-311 (b)(2)(A). On or after January 1, 2016, following the completion of

each term of office, a member shall, within the first year of reappointment complete no less than twenty (20) hours of continuing education training in appraisal and equalization procedures prepared and required by the commissioner of the Georgia Department of Revenue. Any person appointed to such Board shall be required to complete annually a continuing education requirement of at least eight (8) hours of training. No member shall be eligible to hear an appeal as a member of the board unless prior to such appeal, such member shall satisfactorily complete the 20 hours of training. Failure of any member or alternate to fulfill mandatory education requirements shall render the member or alternate ineligible to serve on the Board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

- Each member of the county board of equalization who participates in online training provided by the Department of Revenue shall be compensated by the county at the rate of \$25.00 per day for each eight (8) hours of completed training. A member shall certify under oath and file an affidavit with the Appeal Administrator stating the number of hours required to complete such training and the number of hours which were actually completed. The Appeal Administrator shall review the affidavit, and following approval thereof, shall notify the county governing authority.
- When a member or alternate attends mandatory training, the member or alternate shall provide to the Appeal Administrator a copy of the certificate of training provided to him or her by the Department of Revenue within a reasonable time from the date he or she received the certificate. The Appeal Administrator shall not process claims for reimbursement of lodging and travel expenses for any member or alternate member until the Appeal Administrator receives a copy of the member's or alternate's certificate of training.
- The Appeal Administrator shall schedule and make all reservations necessary for training of members and alternates (excluding lodging and travel, for which each member or alternate shall be responsible herself or himself). Upon submittal of a voucher and receipts related thereto, sums for lodging, meals and travel shall be reimbursed to members and alternates in such amounts established and approved by the county governing authority.

6. Presiding Officer

- The members and alternate members of the Board of Equalization shall appoint a Chairperson of the Board of Equalization.
- The rules contained in the current edition of *Robert's Rules of Order Newly Revised* shall govern the hearings in all cases to which they are applicable and in which they are not inconsistent with the Georgia law these *Policies and Procedures*.

7. Quorum

- A quorum must be present in order for the Board of Equalization to convene and hear evidence on and decide appeals.
- A quorum shall consist of any combination of members and/or alternates comprising a panel of three.

8. Scheduling Members for Hearings

- The Appeal Administrator shall notify the Chair of each hearing date in which appeals will be presented to the Board. The Chair shall coordinate and schedule a total of three members and/or alternates legally qualified and serving on the Board, which may be any combination of members and alternates necessary to array the panel and to accommodate members' and alternates' personal schedules, recusals for statutory reasons and other reasons that may affect attendance. The Chair may use any manner of scheduling as may be necessary to accommodate the workload of the Board as long as the methodology employed equally distributes the workload among the members and alternates of the board.
- If any member or alternate member scheduled by the Chair for a hearing is unable to attend on any hearing date, the member or alternate shall notify the Chair and Appeal Administrator at least 24 hours prior to the hearing date.
- Members and alternates reporting for service shall constitute and be referred to as the "Sitting Panel".

9. Voting

- Actions of the Board shall be determined by a simple majority vote, with the decision of the majority of the sitting panel prevailing with respect to each appeal presented to the Board.
- Each member of a sitting panel—including the chairperson if he or she is a member of the panel—shall vote on each issue brought before the panel during an appeal.
- The decision of the majority shall have full force and effect of law.

10. Disqualification of Sitting Panel Members

- All members and alternates of the Board are equally authorized and empowered by law to hear and decide appeals and shall be competent to exercise the power and authority of the Board.

- Before any appeal is heard by a sitting panel, each member of the panel shall certify in writing that he or she is not disqualified from hearing the appeal pursuant to O.C.G.A. § 48-5-311(j).
- No member or alternate shall serve on a sitting panel and adjudge any appeal in which he or she would be subject to a challenge for cause if he or she were a member of a panel of jurors deciding a superior or state court civil case involving the same subject matter.

11. Appeal Administrator

- The Appeal Administrator shall have oversight and supervision of all boards of equalization of the county and hearing officers. Specific oversight duties of the Appeal Administrator are provided in O.C.G.A. § 48-5-311(d).

12. Authorized Representatives

- An appellant has the right to represent himself/herself or to be represented by legal counsel or any other representative during an appeal before the Board.
- The appellant must specify to the Board in writing prior to his or her scheduled hearing the names(s) of any such representative(s) that will appear on his or her behalf.
- When an appellant gives notice of such authorized representative, all documentation regarding the appellant's appeal will be sent to the named authorized representative.

13. Hearings

- Within 15 days of the receipt of the notice of an appeal, the Appeal Administrator shall set a date for a hearing of the appeal and shall notify in writing the taxpayer or the taxpayer's authorized representative (if applicable) and the Board of Tax Assessors of the date of the hearing.
- Within 30 days of the date of notification of the taxpayer of the hearing but not earlier than 20 days from the date of such notification, the Board shall hold a hearing to determine the questions presented.
- Appeal hearings shall be scheduled by the Appeal Administrator so that appeal cases are brought before the Board in the chronological order in which they are filed, although it shall be in the Appeal Administrator's discretion to otherwise schedule hearings when conflicts and other variables affect scheduling.

- Hearings shall be scheduled from 8:00 a.m. until 5:00 p.m. or as otherwise required by the Board. Hearings shall be held Wednesday-Friday (excluding legal holidays observed by the Office of the Clerk of Courts of Athens-Clarke County).
- Hearings shall be held in the Grand Jury of Room on the 5th floor of the Athens-Clarke County Courthouse unless the Appeal Administrator determines that it is necessary to schedule them at another room or location for logistical purposes. Should a change in location occur, the Secretary shall post signs notifying all parties of the new location.
- If an appellant has more than one property on appeal, the appellant may request consolidation of all such appeals into a single civil action so that only one hearing is required for such cases in lieu of the Board conducting a hearing for each parcel or item of property.
- Upon timely motion by either party and within the sound discretion of the Board, a hearing may be continued or postponed. The Chairperson may on his or her own motion continue or postpone a hearing.
- An appellant may reschedule an appeal(s) once for any reason. The request must be made to the Appeal Administrator at least five (5) days prior to the scheduled hearing date. The Appeal Administrator will reschedule the hearing to a day and time mutually acceptable to the appellant and the Board.
- Appellants and the tax assessor's office may come to a mutual agreement on the value of the property and withdraw the appeal at any time prior to the hearing.

14. Order of Presentation of Evidence

- The appellant shall have the option of presenting his or her case first or of allowing the tax assessor to go first. Each side shall have a total of ten minutes to present its case, although the Chairperson may allot additional time for presentation of evidence as he or she deems necessary.
- Appellants may present any evidence they feel supports their case.
- The standard of proof on all issues shall be a 'preponderance of the evidence,' which is established when one party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it.
- When a hearing is held regarding a Tax Assessor's assessment, the Board of Tax Assessors shall have the burden of proof in regards to value but not as to taxability.²
- If a hearing is held regarding a property tax exemption, then the party seeking the property tax exemption shall have the burden of proving entitlement.
- Parties shall have the right to respond and present evidence on all issues involved and

to cross examine all witnesses.

- Once each side has presented its case, the hearing shall be closed by the Chairperson and no further evidence shall be offered or considered.

15. Evidence

- The rules of evidence for appeal hearings shall be substantially as follows:
- Irrelevant, immaterial, or unduly repetitious evidence shall be excluded;
- The rules of evidence applicable to the trial issues in civil non-jury cases in the superior courts shall be followed as far as practicable.
- Evidence not admissible under superior court rules may be admitted when necessary to discover facts not reasonably understood from the previously admitted evidence.
- The Board has discretion as to whether to admit evidence or not if the evidence presented is of a type commonly relied upon by reasonably prudent persons, except when the evidence is precluded by statute,
- Documentary evidence may be received in the form of copies or excerpts if the original is not readily available;
- Upon request, parties shall be given an opportunity to compare the copy with the original or have it established as documentary evidence according to the rules of evidence applicable to the superior courts of Georgia;
- A party may conduct such cross-examination as required for a full and true disclosure of the facts.
- Official notice may be taken of judicially recognizable facts and generally recognized technical facts or records within the agency's specialized knowledge.
- The parties shall be notified of any material so noticed and shall be afforded the opportunity to contest such material at the hearing.
- Either party may obtain subpoena forms from the Board by making a timely request to the Appeal Administrator.
- Service, proof of service and enforcement of subpoenas shall be as provided by Georgia law and shall be the responsibility of the party requesting the subpoena.
- In accordance with the Georgia Administrative Procedure Act, a party shall be

entitled to present his or her case or defense by oral or documentary evidence, to submit rebuttal evidence, and to conduct such cross-examination as may be required for a full and true disclosure of the facts.³

16. Transcripts of Hearings

All proceedings before the Board of Equalization or any hearing officer may be recorded at the taxpayer's expense and with equipment provided by the taxpayer.

17. Board Decisions

- After all information has been presented, members of the sitting panel shall deliberate and make a decision pursuant to O.C.G.A. § 48-5-311 (e)(6)(D)(j).
- Deliberations are open to the public; however no additional information may be presented once the Board begins deliberating.
- The panel's decision must be agreed to by the majority, must be in writing and signed by all sitting members. The Board shall announce its decision on each appeal at the conclusion of the hearing before proceeding with another hearing.
- A copy of the final decision shall be delivered by hand to each party with written receipt, or by certified mail to the taxpayer or the taxpayer's named authorized representative and the original to the Board of Assessors expediently as practical by the Appeal Administrator.
- The decision of the Board shall clearly state the Board's ruling regarding the property's value, uniformity, or taxability.
- The original decision shall be filed in the tax assessor's office and a copy kept in the Board's files until the deadline for appealing the Board's decision to Superior Court has expired.
- All members of the Board are expressly prohibited from discussing their decision in any case decided by the board. All notations made by the Board will be included into the record along with the decision and maintained by the Appeal Administrator.

18. Records

- The Clerk of Superior Court as Appeal Administrator shall maintain all records arising from all appeals to the Board of Equalization.
- Such records shall be maintained by the Clerk for twelve (12) months after the deadline to file an appeal to superior court expires.

BOARD OF EQUALIZATION 2017

Ron Schwartz

Judith Howell

Ray Charles Rozier

Lance Bardsley

Linda N. Smith

Keyes Williamson

Edna Irene Norman

Nathan Jaworski

David Wells

Patton O'Neill

Benjamin Walker

James Gilstrap