

Frequently Asked Questions

What is the cost to appeal to the Board of Equalization?

There is no cost to appeal to the Board of Equalization.

When are hearings scheduled?

Hearings are conducted Monday through Friday during Courthouse hours. You will be notified of your scheduled date and time in your appointment letter.

May I reschedule the hearing?

Yes. Each property owner may reschedule his or her hearing one time. Requests should be made not less than five business days prior to the hearing by emailing James Parks at jeparks@forsythco.com.

What happens if I miss my hearing?

If you fail to appear, the Board shall hold the hearings as scheduled and will notify both parties of its decision, as required by law.

May I withdraw my appeal?

Yes. Fill out the bottom portion of the appointment letter and mail it to the BOE address or emailing James Parks at jeparks@forsythco.com.

May I appeal the Board's decision to Superior Court?

Yes. You have thirty (30) days from the date the Board mailed or hand delivered its decision to you to file a Petition for Review. The cost is \$25.00.

How can my appeal be heard by a hearing officer?

The property must be valued in excess of \$500,000 and non-homestead.

Visit the Clerk's Office website

Scan the QR code with your phone to visit our website for more information.



Contact Information

Board of Equalization
770-781-2120, ext. 2666

Board of Assessors
770-781-2106

Tax Commissioner
770-781-2112

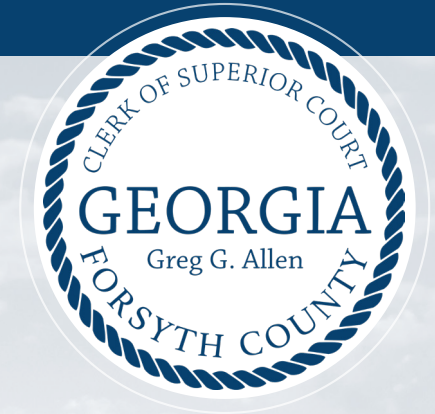
The **Appeal Administrator** provides oversight and supervision of the Board of Equalization and Hearing Officers. The Appeal Administrator is responsible for ensuring the process is fair to all who come before the Board. The Appeal Administrator does not participate in the decisions rendered by the Board of Equalization. However, you may contact the Appeal Administrator if you believe you have been treated unfairly.

Board Members

Clyde Anderson, Charles Askew, Linda Brimmer, Pam Custer, Richard Custer, Russ Day, Shirley Jones, Mark Konrad, John Richards, Delisa Rodney, Gary Smith, and Patricia Smith.



Forsyth County Board of Equalization



Greg G. Allen

**Clerk of Superior,
State & Juvenile Courts
and Appeal Administrator**



forsythclerk.com

About the Board of Equalization

- The Board of Equalization (Boards 1 & 2) are independent boards, each consisting of three members and three alternate members appointed by the Grand Jury to serve three-year terms.
- Each board member is qualified and competent to serve as a grand juror, the owner of real property, and a high school graduate.
- Prior to hearing and deciding an appeal, all board members must meet continuing education training requirements.
- The Appeal Administrator (Clerk of Superior Court) provides oversight, administration and administrative assistance to the Board.

Duties of the Board

- The Board is charged by law to hear appeals of property tax matters that include value, uniformity of value, taxability, denial of homestead exemptions and denial of special assessments.
- Board Members must disclose all conflicts before each hearing; if a conflict exists the member will be recused.

Representation

- The property owner has the right to be represented at the hearing by an agent, attorney, appraiser, etc.
- The property owner **must submit the name of the person representing them in writing** to the Board at least (5) days prior to the hearing.
- Unless accompanied by the property owner, no one will be permitted to present information or speak on behalf of the taxpayer without prior submission of written notification to the Board.

Reschedule a Hearing

- The property owner may exercise a one-time option of rescheduling the hearing to a day and time acceptable to the taxpayer and the Board of Assessors.
- The Appeal Administrator may grant additional extensions to either party for good cause shown.
- Legitimate requests should be submitted to the Deputy Clerk at least (5) days prior to the hearing date.
- Emergencies preventing timely arrival at a scheduled hearing must be reported to the Deputy Clerk immediately, up to the time of the hearing.

Preparation for a Hearing

- The Board will hear pertinent information concerning the matter under appeal.
- The property owner may discuss physical characteristics of the property with the appraiser listed on the change of assessment notice prior to the hearing.

Recording of Hearing

- The property owner may record proceedings at their expense with equipment provided by the property owner.

Presentation of Your Case

- The tax assessor has the burden of proving its opinion of value by a preponderance of evidence.
- The property owner will benefit by presenting evidence to support their opinion of value.
- Both parties will be given ten (10) minutes (per parcel) to present their information without interruption.
- After the initial presentation, both parties will be given a chance to cross-examine, rebut or question the other party's information.
- The Chairperson of the Board shall control and conduct the hearing to uphold the integrity of the process.

Presentation of your case cont'd

- The Chairperson shall decide on all motions and requests made by either party.
- The Chairperson may reprimand, exclude or dismiss any person from the hearing because of improper conduct or other circumstances.

Decision of the Board

- After all information is presented, the Board will deliberate and make a decision.
- Deliberations are open to the public.
- Once deliberations begin, no additional information may be presented.
- The Board shall announce its decision at the conclusion of each hearing.
- Notice of the decision shall be delivered by hand to each party, with written receipt, or by sending a copy of the decision by registered or certified mail or overnight delivery to the appellant and by filing the original copy of the decision with the county board of tax assessors.
- Documentation of the Board's disposition of the case will be on file in the Clerk of Superior Court's office.

Right to Appeal

- Both parties have the right to appeal the decision of the Board to the Superior Court of Forsyth County.
- A petition for review must be filed with the Board of Tax Assessors within 30 days from the date the Board mailed or hand delivered its decision to the property owner.
- **The filing cost for the Petition for Review to Superior Court is \$25.00.**

Need to reschedule a hearing?

Scan the QR code with your phone to download the form.



Board Of Equalization

101 East Courthouse Square; Suite 1007

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