

GLYNN COUNTY SUMMARY OF ASSESSMENT ADMINISTRATION

BOARD OF COMMISSIONERS (BOC) (ELECTED)
<ul style="list-style-type: none"> APPOINTS MEMBERS TO THE BOARD OF ASSESSORS (BOA) REQUESTS NUMBER OF BOARDS OF EQUALIZATION FROM GRAND JURY PROVIDES FUNDING AND BUDGETARY CONTROLS FOR BOA AND BOE ADOPTS COUNTY BUDGET SETS MILLAGE RATES

GEORGIA LEGISLATURE
<ul style="list-style-type: none"> ESTABLISHES PROPERTY TAX LAW

GEORGIA DEPARTMENT OF REVENUE
<ul style="list-style-type: none"> ESTABLISHES RULES & REGULATIONS FOR PROPERTY APPRAISAL IN ACCORDANCE WITH THE GEORGIA PUBLIC REVENUE CODE MONITORS AND AUDITS FOR COMPLIANCE APPROVES OR REJECTS COUNTY TAX DIGEST INSTRUCTS & CERTIFIES ASSESSORS, APPRAISERS, AND MEMBERS OF BOE

TAX MILLAGE RATES	
FOR	SET BY
COUNTY	BD OF COMMISSIONERS
COUNTY SCHOOL	BD OF EDUCATION
CITY	CITY AUTHORITIES
STATE	GOV/LEGISLATURE

BOARD OF ASSESSORS (BOA) (APPOINTED BY BOC)

TAX COMMISSIONER (ELECTED)
<ul style="list-style-type: none"> RECEIVES APPLICATIONS FOR HOMESTEAD, SCHOOL TAX, AND OTHER EXEMPTIONS; APRIL 1 DEADLINE PROCESSES HOMESTEAD AND SPECIAL EXEMPTIONS AND SENDS TO BOA ADMINISTERS MOTOR VEHICLES AND MOBILE HOMES SUBMITS DIGEST TO GA. DEPARTMENT OF REVENUE CALCULATES AND MAELS TAX BILLS FAIR MARKET VALUE (FMV) REDUCED TO ASSESSED VALUE (FMV X 40% = ASSESSED VALUE) ELGIBLE EXEMPTIONS APPLIED REDUCING NET ASSESSED VALUE NET ASSESSED VALUE TIMES MILLAGE RATES (INCLUDING COUNTY, SCHOOL, & CITY (IF APPLICABLE)) = TAX DUE COLLECTS TAXES TAX BILL MAILED BY SEPTEMBER 15 (PAYMENT DUE WITHIN 60 DAYS)

BOARDS OF EQUALIZATION (BOE) (APPOINTED BY THE GRAND JURY)
<ul style="list-style-type: none"> INDEPENDENT FROM BOA 2 SEPARATE BOARDS-EACH HAS 3 MEMBERS & 3 ALTERNATES HOLDS APPEAL HEARINGS- PROVIDES PROPERTY OWNER OPPORTUNITY TO APPEAR- REVIEWS VALUE ASSIGNED BY BOA- RENDERS DECISION AFTER REVIEW OF ALL INFORMATION DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY

BINDING ARBITRATION (REAL PROPERTY VALUE ONLY)
<ul style="list-style-type: none"> PROPERTY OWNER MAY SELECT IN LIEU OF BOE. PROPERTY OWNER MUST SUBMIT APPRAISAL WITHIN 45 DAYS BOA MUST ACCEPT OR REJECT PROPERTY OWNER APPRAISAL WITHIN 45 DAYS ARBITRATOR DECIDES BETWEEN BOA OR PROPERTY OWNER VALUE "LOSER" PAYS COST OF ARBITRATOR ARBITRATOR'S DECISION IS FINAL

HEARING OFFICER
<ul style="list-style-type: none"> PROPERTY OWNER MAY SELECT IN LIEU OF BOE IF PROPERTY IS NON-HOMESTEADED AND EXCEEDS \$1 MILLION IN VALUE BASE COST PAID BY COUNTY DECISION CAN BE APPEALED TO SUPERIOR COURT BY EITHER PARTY

- FIVE PART-TIME MEMBERS** (3-6 YR APPOINTMENTS)
AUTONOMOUS FROM BOARD OF COMMISSIONERS
OPERATES IN ACCORDANCE WITH THE OFFICIAL CODE OF GEORGIA & RULES AND REGULATIONS OF THE GEORGIA DEPARTMENT OF REVENUE
SETS POLICIES & OPERATING PROCEDURES
ESTABLISHES ANNUAL GOALS & OBJECTIVES
APPROVES ANNUAL DIGEST & DIGEST ADJUSTMENTS
REVIEWS & DECIDES ON APPROVAL OR DENIAL OF APPLICATIONS FOR FREEPORT EXEMPTION, APPLICATIONS FOR CONSERVATION USE ASSESSMENT, ETC.
REVIEWS & MAKES DECISIONS ON APPEALS
CERTIFIES APPEALS TO BOE
APPOINTS CHIEF APPRAISER
- CHIEF APPRAISER**
RESPONSIBLE FOR DAILY OPERATIONS
APPOINTS DEPUTY CHIEF APPRAISER, MANAGERS, AND HIRES STAFF
CERTIFIES ANNUAL TAX DIGEST TO BOA
SUBMITS DIGEST TO TAX COMMISSIONER
- DIVISIONS**
 - RESIDENTIAL PROPERTY
APPRAISE ALL RESIDENTIAL REAL ESTATE INCLUDING VACANT LAND
PROCESSES REQUESTS FOR TAX EXEMPT STATUS (Churches, Charities, etc.) AND APPLICATIONS FOR SPECIAL ASSESSMENTS
 - COMMERCIAL PROPERTY
APPRAISE ALL COMMERCIAL & INDUSTRIAL REAL ESTATE
PROCESSES PROPERTIES IN COMMUNITY IMPROVEMENT DISTRICTS, ENTERPRISE ZONES, ETC.
 - PERSONAL PROPERTY
RECEIVES PERSONAL PROPERTY RETURNS BETWEEN JAN 1 & APR 1
RECEIVES APPLICATIONS FOR FREEPORT EXEMPTION BETWEEN JAN 1 & JUN 1
MAINTAINS OWNERSHIP RECORDS FOR PERSONAL PROPERTY ACCOUNTS
APPRAISE BUSINESS PERSONAL PROPERTY
APPRAISE MARINE EQUIPMENT LOCATED IN GLYNN COUNTY
APPRAISE AIRCRAFT THAT IS PRINCIPALLY HANGERED IN GLYNN COUNTY
APPRAISE MOBILE HOMES & VERIFIES DISPLAY OF DECAL

This is only a summary and may not be specific to every county. It is not a statement of law.