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# **Atlanta property taxes: How to lower your tax bill: Returns and appeals 101**

## AJC special investigation: Property tax meltdown

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Look at your 2010 property tax bill. If you can't lay your hands on it, you can look it up online. Many counties have searchable databases of residential property.

What do you know about sales of other homes in your neighborhood? Do home values seem to be going down? If so, the county may have overvalued your house for tax purposes.

**If you think your house has been overvalued for tax purposes, you now have two options:**

### **File a property tax return**

**1** In the past, the best way to ensure you could appeal the county's assessment of your property's value was to file a form called a "property tax return," which forced the assessor to send you a notice of your property value. Under new state law, assessors now must send a Notice of Current Assessment to all residential property owners. But in some cases, you may still want to file a return. To do so, download and print the one-page form found at:

[https://etax.dor.ga.gov/ptd/adm/forms/pt50r/LGS\\_TAXPAYERS\\_RETURN\\_OF\\_REAL\\_PROPERTY\\_PT50R.pdf](https://etax.dor.ga.gov/ptd/adm/forms/pt50r/LGS_TAXPAYERS_RETURN_OF_REAL_PROPERTY_PT50R.pdf).

**2** Section C of the form asks you to list last year's "fair market value" on your land and your house. Then it asks you to list the value of the land and the house this year (as of Jan. 1, 2011). This is where you tell the county the value of your property has gone down. You must send the form to your county tax assessor between Jan. 1 and April 1, 2011.

**3** The assessor reviews your return and decides whether it reflects your property value. The county will respond with a Notice of Current Assessment between April and June.

**4** If the county turns you down, you have the right to appeal. But if the county agrees with your proposed value, it could save you the hassle of a formal appeal.

### **Appeal your appraisal**

**1** Previously, you could appeal your property assessment only if you filed a property tax return or if the county changed the value of your property. Beginning this year, anyone can appeal.

**2** File your appeal within 45 days of the date on your notice (counties have different deadlines). First stop: the county board of assessors. Most appeals are worked out there.

**3** If you can't reach agreement with the board of assessors, the next stop for residential taxpayers is 1) a board of equalization, which is a panel of county residents that hears appeals unresolved at the assessor level, or 2) binding arbitration, which involves submitting a written private appraisal to an arbitrator appointed by the superior court clerk. You can appeal a board of equalization decision to your county superior court. Note that both arbitration and appealing to superior court carry fees. There is no fee for an appeal to a board of equalization.

### **More information on appeals**

<https://etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>