

EFFINGHAM COUNTY BOARDS OF EQUALIZATION

ADMINISTRATIVE PROCEDURES

Revised February 18, 2026

**Office of the Clerk of Superior Court
Walt Lawson, Clerk
Board of Equalization Administrator
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1. **PURPOSE**

The purpose of the Board of Equalization Administrative Procedures is to ensure that:

- a. All Board Members are aware of the correct manner in which the business of the Board is to be conducted
- b. All Boards follow a consistent approach to Equalization
- c. There is a single source of reference when questions arise to support training
- d. To ensure the operations of the Effingham County Boards of Equalization are in compliance with O.C.G.A § 48-5-311, the Administrative Rules of the Georgia Department of Revenue

2. **DEFINITIONS OF TERMS**

- a. **Board of Equalization** - An adjudication panel established under O.C.G.A § 48-5-311 by the Effingham County Grand Jury to hear Taxpayer appeals of tax assessments of real and personal property and appeals of denials of homestead exemptions
- b. **Board of Tax Assessors** - Responsible for tax assessment of real and personal property and granting homestead exemptions in Effingham County
- c. **Hearing Notification** - A notice issued by the Board of Equalization Office to inform the Appellant of their scheduled date and time for the appeal hearing
- d. **Decision Notification** - A notice issued by the Board of Equalization Office to inform the Appellant of the assessment decision value issued by the Board of Equalization at their hearing
- e. **No Show** - The absence of either the Appellant or the County Appraiser presence before the Board of Equalization
- f. **Field Checks** – An onsite property visit by the County Appraiser to answer questions effecting valuation raised at a Board of Equalization hearing.

3. **HEARING SCHEDULES**

The administrative staff of the Board of Equalization Office shall schedule all hearings to come before the Boards of Equalization. Such scheduling shall comply with the conditions of O.C.G.A Section 48-5-311

(e) (C). The administrative staff shall give each Board a copy of its respective schedule at the beginning of each business day and consult with the Board regarding fluctuations and the anticipated number of tax appeal hearings.

4. BOARD ADMINISTRATION

- a. Hearing Schedule begins at 8:00 a. m. and end at 7:00 p. m.
- b. Board Members Hearing Compensation \$90.00 per day Board Members Meeting Compensation \$45.00 per meeting
- c. Calendar confirmation to Neal Groover (NGroover@effinghamcounty.org) or Jennifer Keyes (JKeyes@effinghamcounty.org)
- d. Attendance - Sign in ten minutes prior to your scheduled hearing.
- e. Lunch Hour 12:00 p.m. - 1:00 p.m..
- f. Emergency Contact – The Front Desk at the Clerk of Courts Office in Suite 110. (912) 754-2118.

Board Members are prohibited from serving until after the official swearing in ceremony charged by a Judge of the Superior Court in accordance with O.C.G.A § 48-5-311 and the successful completion of the Georgia Department of Revenue forty (40) hour Board of Equalization Certification Class.

Each Board Member is required to complete the Georgia Revenue Department annual eight (8) hour Continuous Education Class their second and third years of service. In their fourth year, 20 hours of Continuous Education is required.

5. CHAIRPERSON

The Chairperson of each Board shall have the responsibility of conducting the tax appeal hearing. Each hearing shall be conducted for a maximum of fifteen (15) minutes as follows:

- a. Opening and welcome by Board
- b. Introduction of the Board members
- c. Review of Board Hearing procedures
- d. Tax Assessor presentation (Appellant may want to present first)
- e. Appellant presentation
- f. Tax Assessor rebuttal
- g. Appellant rebuttal

- h. Questions or clarification and closing by Board
- i. Board begins deliberation based on evidence presented. Once deliberation begins all communications with Parties shall cease.
- j. Board determines assessment value

The Chairperson shall maintain order, limit arguments and give both parties equal time for presentation and rebuttal. Should any hostile behavior erupt, the Chairperson shall warn the party that his/her behavior is inappropriate and ask that he/she refrain from such behavior. Should the party ignore such warnings of the Chairperson, the Chairperson may elect to discontinue the deliberation and begin the Board Decision process.

The Appellant, or their representative, may stay for any portion or all of the Board deliberation. However, they are not allowed to speak or be involved in the process. On each decision letter the chairperson will ensure that Board Members include their rationale for the conclusion reached in the comment section.

6. DISQUALIFICATION

Each tax appeal shall be heard before a Board comprising three (3) members. A member shall be excused from a particular hearing if he/she would be subject to a challenge for cause if they were a member of a panel of jurors in a civil case involving the same subject matter. For example, a Board member shall be disqualified if he/she knows the Taxpayer who is filing the appeal; or if he/she resides or own property in the immediate neighborhood where the property in question is situated. Specifically, a Board member shall reclude themselves from the hearing for the following reasons:

- a. If a Board Member is related by blood or marriage to the appellant or to any member of the Board of Tax Assessors
- b. If the Board Member is related by blood or marriage to any person duly appointed to represent the taxpayer
- c. If the Board Member is employed or if any member of the Board Member's immediate family is employed by the taxpayer
- d. If the Board Member has any financial or legal interest in the property that is subject to the appeal
- e. If the Board Member has formed an opinion that precludes them from setting a valuation on the property according to Georgia law
- f. If the Board Member knows of any reason that he or she cannot render a fair and just decision regarding the property in question

The Board Member shall notify the Chairperson before the commencement of the hearing in question. The Chairperson shall consult with the administrative staff. The staff will reassign the hearing to another Board of Equalization.

7. LENGTH OF HEARING, DECISIONS, RECORD

- a. Tax appeal hearings involving board members, a maximum of 15 minutes will be allowed. Hearings that involve a hearing officer will be allowed for a maximum of one hour.
 - To help in this regard, the Administrator Office will provide a time keeper, to maintain order and ensure processes move in a timely manner.
- b. The Board shall deliberate in public at the conclusion of the hearing. Each member shall sign the decision and indicate whether he/she dissents
- c. Once the Board begins deliberation all communication with the Appellant/ Tax Representative or County Appraiser shall cease
- d. A copy of the decision of the Board shall be provided to the Appellant and the original to the Tax Assessors Office within ten (10) days of the hearing. Procedures for appealing the Board's decision to the Effingham County Superior Court shall be included with the decision.

8. FIELD CHECKS

The Board may require a field check of any property under appeal for the following discrepancies:

- a. Discrepancies in the evidence presented regarding dimensions of the real estate and or property improvements
- b. Discrepancies in the evidence presented regarding property improvements
- c. Discrepancies in the evidence presented regarding the use of the property

The Board should explain why the decision was made on the decision document and the comment form. The Board shall notify the taxpayer and the Board of Tax Assessors Office in writing. Such determination will automatically continue the appeal until the field check has been completed for a final determination of the appeal. When a decision has been rendered, it shall be processed according to Paragraph 5 of these Procedures.

A field check may also be requested by the County Appraiser.

9. RESCHEDULING

Following the notification to the Appellant of the date and time of their scheduled hearing, the Appellant may exercise a one-time option of changing the date and time before the scheduled time of the hearing.

Either the Appellant or the County Appraiser may request that the hearing be rescheduled, provided such request is submitted either in writing or verbally to the administrative staff 24-hours before the scheduled hearing. If a hearing is rescheduled at the request of the County Appraiser, or the Appellant, the other party must be notified in advance.

In instances where the Appellant alleges he/she did not receive the Board's notice of the scheduled tax appeal hearing, the administrative staff has the discretion to reschedule a hearing, providing the Appellant submits a written statement or affidavit stating such.

10. TARDINESS

It is the policy of the Board of Equalization Office to begin all hearings as scheduled. If an Appellant or the County Appraiser is tardy but arrives within ten (10) minutes after the beginning of the hearing, the Board Chairperson shall allow the Appellant or the County Appraiser to present his or her evidence as time permits. All Appellants are notified in writing twenty-one (21) days in advance of their scheduled hearing to arrive a minimum of fifteen (15) minutes in advance of their scheduled hearing time.

11. NO SHOWS

In instances where either the Appellant or the County Appraiser fails to appear at a scheduled tax appeal hearing, the Board shall make its decision based upon the best information available.

If an Appellant does not appear the hearing should commence and the Board Members shall review materials submitted by the Appellant to the Board of Assessors or directly to the Boards of Equalization that are relevant to the property in question. For example, the Board shall review correspondence between parties, closing documents, comparative studies, surveys, diagrams or other drawings.

If a County Appraiser does not appear for the hearing, the Board shall review materials presented by the Appellant relevant to the property.

As a rule, the Board shall not order a field check in the case of a "No Show."

12. ATTORNEYS & AGENTS

The Appellant may engage an attorney or agent to represent him/her before the Board. If the Appellant is not present, the Appellant shall specify in writing to the Board the name of such agent or representative prior to any appearance by the agent or representative before the Board. If notification is given in writing and the taxpayer does not appear, the attorney/agent must present identification. (i.e. legal Identification).

The administrative staff will ensure that copies of the Board's decision will be forwarded to the taxpayer by certified mail.

13. BURDEN OF PROOF

- a) The standard of proof on all issues in the hearing shall be the preponderance of the evidence.
- b) A preponderance of the evidence is established when on party's evidence is of greater weight or is more convincing than the evidence offered in opposition to it, in that, the evidence, when taken as a whole, shows that the fact(s) in dispute has/have been proven by on party to be more probable than not.
- c) When a hearing is being held regarding the county's board of tax assessors' assessment, the county board of tax assessors shall have the burden of proof regarding **VALUE, NOT TAXABILITY**.
- d) If a hearing is being held regarding property tax exemption, then the party seeking property tax exemption shall have the burden of proving entitlement. GA Comp. R & Regs. R 560-11-12-.02

14. EVIDENCE

As is in any of the courts, the same process has been adopted by the Board of Equalization proceedings. **It shall be the responsibility of both Taxpayer (or agent of) and Tax Assessors to submit/produce any/all evidence prior and up to the date of hearings.** At the initiation of appeals, taxpayers will have been prompted to submit supporting evidence, which goes to the Tax Assessors and then forwarded to the BOE Administrator for preparation of a hearing. It is upon the Tax Assessor to provide a preponderance of the evidence proving their opinion of value. However, for the **Taxpayer** to successfully appeal the determination of the county Board of Tax Assessors, **they should be prepared to present their opinion of value with any supporting evidence.** An appraisal may be used, however; it must be in writing, dated, signed by the appraiser, and based upon the property valuation prior to January 1 of the tax year challenged. It should be noted that Taxpayer (or agents of) **ARE** allowed to bring electronic devices (**laptops, cell phones, etc**) for presentation purposes. However, for security reasons, the BOE Administrator cannot allow **personal drives or CD's** by any party for presentation purposes.

The following list illustrates the types of material the Boards will consider as evidence in a tax appeal hearing. Evidence must be dated no later than January 1st of the assessment noticed year.

- a. Photographs of the interior or exterior of the property which show conditions that affect the value
- b. Appraisals of the property or estimates of its value made by real estate professionals. (i.e. refinancing purposes, complete appraisal reports, complete wetlands report)
- c. Evidence of the sales price of comparable properties in the area, or offers to sell or buy comparable properties prior to the tax year in question
- d. Estimates of cost to repair defects in the property
- e. A plat of the property which might show flood plan data, easements, etc.
- f. Evidence of the purchase price or other documents supporting a statement of value
- g. A copy of the property's Property Record Card from the Tax Assessors Office, and/or copies from the Street Index Register showing the county's assessed values for comparable properties in the area, and/or pages from the county's Sales Ratio Report
- h. A copy of the appeal letter submitted to the Office of the Tax Assessors
- i. All evidence shall be returned to the Appellant and the Tax Appraiser

15. HANDLING OF EXHIBITS

Because the Tax Assessors are the initial contact of appeals and receive any/all evidence from the taxpayers, it shall be their responsibility to submit/forward all of this along with theirs to the Administrator's office. This is to ensure records are kept current and accurate, as well as eliminating conflicts and/or discrepancies up to the hearing date.

At any time prior to the hearing, additional evidence can be submitted to the Administrator's office by either party. However, it shall be the responsibility of the filing party to serve/notify other parties of new evidence/documentation. The Administrator Office and the Tax Assessor's Office have adapted and agreed upon digital format for accepting submissions following the Department of Revenue guidelines. Such that, once new evidence is submitted to the Administrator's Office, the filing party may send this digitally to the other party(s)

involved. Other acceptable ways are hand delivered and/or mail (regular or certified) at least 7 days prior to hearing. **As the Administrator's Office is a neutral party for BOE, it is NOT nor shall it ever be the responsibility of the Administrator Office to perform the aforementioned actions.** The Administrator's Office is only responsible for providing **COPIES** of any documentation already filed.

In cases where large amounts of evidence have been submitted, it shall be the responsibility of the Administrator's to coordinate a meeting for the BOE members at least 1 day prior to the hearing to review everything (i.e. pre-trial conference). This is to help expedite hearing, as well as provide additional time should new evidence be presented that day.

Any new evidence wishing to be admitted on the day of the hearing, it shall first be upon the Board to decide relevance and then for the Tax Assessors to review for opportunity of objections. If a hearing, already scheduled, has large amounts of evidence brought that day but not previously submitted, it shall be upon the Board to decide hear case then, later in the day (if time permits), or schedule for a later date. Should the Board decide to reschedule the date, it will be a date the same Board can hear the case and within the pre-arranged timeframe the Administrator's Office has already set.

On the day of the hearing, any appellant making statements based on whatever research done prior to the hearing, that is **NOT** tangible (i.e. photos, documents, CDs, etc) for all parties to see, will be deemed **HERESAY** and not considered as evidence.

- **EXAMPLE:** Appellant states they saw on Zillow, Realtor.com, Redfine, etc the value of their property or a neighbor's property was higher/lower than the tax card and doesn't have physical proof to support claims.