BOARDS OF EQUALIZATION

Board Established by: State

Description:

All Georgia Boards of Equalization are governed ty the State Statute 48-5-311. O. C. G. A. 48-5-311 was revised by the 2010 General Assemby with Sentate Bill 346 that was signed by Governor Purdue June 4, 2010. The effective date of the Senate Bill 346 was January 1, 2011

It is the mission of the Boards of Equalization (BOE) to provide appeal hearings to Fulton County property owners without charge if they dispute values assigned by the Board of Tax Assessors.

The Boards of Equalization, a division of the County Manager's Office, were created to hear and determine appeals regarding real and personal property taxes and denials of homestead exemptions. All appeals must be made in writing to the Board of Tax Assessors within 45 days of the date on the tax assessment notice. The BOE hears appeals from two points of view -- the taxpayer's and the Board of Assessors' -- and then decide based on the basis of best evidence presented at the hearing.

Taxpayers may appeal for any of three reasons:

•Uniformity (Is the valuation comparable to similar properties?)
•Value (Did the Tax Assessors assign the correct value to the property?)
•Taxability (Is the property taxable or should it be exempt?)

On September 19, 2018, the Fulton County Board of Commissioners approved a Resolution (item #18-0672) increasing the amount of the stipend paid to each member of the Fulton County Boards of Equalization from $80 per day to $100.00 per day.

On September 18, 2026, the Fulton County Board of Commissioners approved a Resolution (item #26-0100) increasing the amount of the stipend paid to each member of the Fulton County Boards of Equalization from $100 per day to $150.00 per day.

Membership/Appointment:

Fulton County has 13 Boards of Equalization. Each Board is assigned nine (9) members; three (3) regular members and six (6) alternates. All Board Members are selected by the County Grand Jury.

Term:

Compensation: YES **Stipend:** $150 per member per day served

Meetings:

Contact(s):

Rita Johnson, Chief Deputy Clerk
Clerk of Superior Court
136 Pryor Street, Atlanta GA 30303
404-612-1422
404-613-5313
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Tasha Dugger, Chief Deputy Clerk
Clerk of Superior & Magistrate Court, Real Estate Division
136 Pryor Street, Suite: TG200, Atlanta GA 30303
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MEMBER	APPOINTMENT	TERM ENDING
1	Nominated By:	