

APPEALS

A property owner desiring to appeal their annual Notice of Assessment may only do so within 45 days of the date of the Notice of Assessment. The appeal is filed with the Board of Assessors through the Tax Assessors Office. Appeals are not accepted, if not submitted within the 45- day appeal period.

Appeals can be handwritten or submitted on the **PT-311-A Appeal of Assessment Form**. The PT-311-A form is a uniform appeal form provided by the State of Georgia. An appeal form should be filled out for each property being appealed. The form is not tailored to be used for more than one property. A path [BOE, ARBITRATION, HEARING OFFICER, SUPERIOR COURT] for the appeal must be selected or specified. If an appeal is received without a path selected or specified, it will be assumed that the choice for the path is BOE. Grounds for the Appeal [Value, Uniformity, Taxability, Exemption Denied, Breach of Covenant, Denial of Covenant] should be specified. If an appeal is received without a ground specified, it will be assumed that the choice is Value. All appeals should be submitted with an Owner's Value of Assertion. This is a required field on the Appeal Form.

Appeals are not accepted by email or fax. Appeals must be submitted in person at the Henry County Tax Assessors Office. Appeals are also accepted by mail. If submitted by mail, the appeal must be postmarked before the deadline date. If postmarked after the appeal deadline date, the appeal will be discarded as invalid. Please note that metered mail will not be accepted as proof of timely filing.

Per Georgia Law, the Board of Assessors cannot provide any extension of the appeal period when a taxpayer does not receive an annual Notice of Assessment.

If a property is under appeal and the appeal is not resolved before tax bills are mailed, a tax bill for 85% will be generated until the appeal is resolved. Once the appeal is resolved, an additional tax bill will be received for any balance, if due.

To be valid, an appeal must:

- be in the name of the property owner.
- be signed and dated.
- specify the correct Property ID Number or Account Number *and* Property Description.
- be submitted before the deadline.

If an appeal is signed by an Agent or Representative, a *current* Letter of Authorization (LOA) **issued and signed by the owner** must accompany the appeal. If an appeal signed by an Agent or Representative is received without a *current* Letter of Authorization issued and signed by the owner, the appeal will be discarded as invalid. Please note, if submitting more than one appeal, a Letter of Authorization (LOA) must accompany each individual appeal. It is the responsibility of the Agent, Representative, or owner to provide a copy of the Letter of Authorization attached to each appeal.

The Property ID Number, the Property Description, and the Name can be obtained from QPublic. All records in QPublic are available to the public. QPublic is updated routinely. QPublic can be accessed by clicking on the following link: <https://www.qpublic.net/ga/henry/search.html>. You can also access QPublic through the Henry County Website at www.co.henry.ga.us and choosing **Tax Assessor** under the Department Link. Once on the Tax Assessor page, you can **Search Records**. Search Records will bring you directly to QPublic.

All questions regarding appeals should be directed to the Tax Assessors Office, which can be reached by calling 770-288-7999 and choosing option 1.



HENRY COUNTY TAX ASSESSORS OFFICE

Henry County Administration Building
 140 Henry Parkway
 McDonough, GA 30253
 Phone: 770-288-7999 (Option 1)

Sample **APPEAL FORM**

PT-311-A (Revised Jul 2018)

HENRY COUNTY															
TAX ASSESSORS OFFICE, 140 Henry Pkwy., McDonough, GA 30253															
APPEAL OF ASSESSMENT FOR DIGEST YEAR : 2022															
Appeal No: _____															
Name	Property Owner's Name		Home Phone												
Address	Property Owner's Mailing Address		Work Phone												
Address			Email Address												
City	State	Zip													
Property / Appeal Type (Check One)															
<input type="checkbox"/> Real <input type="checkbox"/> Personal <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Manufactured Home															
Property ID Number	Parcel Number		Account Number												
Property Description	Address of Property		If Personal Property, specify account number here ↑												
Specify Grounds for Appeal:		→ You must select only one of the following options:													
Check all that apply ← <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td>Value</td><td><input type="checkbox"/></td></tr> <tr><td>Uniformity</td><td><input type="checkbox"/></td></tr> <tr><td>Taxability</td><td><input type="checkbox"/></td></tr> <tr><td>Exemption Denied</td><td><input type="checkbox"/></td></tr> <tr><td>Breach of Covenant</td><td><input type="checkbox"/></td></tr> <tr><td>Denial of Covenant</td><td><input type="checkbox"/></td></tr> </table>		Value	<input type="checkbox"/>	Uniformity	<input type="checkbox"/>	Taxability	<input type="checkbox"/>	Exemption Denied	<input type="checkbox"/>	Breach of Covenant	<input type="checkbox"/>	Denial of Covenant	<input type="checkbox"/>	<input type="checkbox"/> BOE: appeal to the county board of equalization with appeal to the superior court (any / all grounds) <input checked="" type="checkbox"/> * ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration) <input type="checkbox"/> HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of \$500,000, to a hearing officer with appeal to superior court (value and uniformity only) <input checked="" type="checkbox"/> * SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)	
Value	<input type="checkbox"/>														
Uniformity	<input type="checkbox"/>														
Taxability	<input type="checkbox"/>														
Exemption Denied	<input type="checkbox"/>														
Breach of Covenant	<input type="checkbox"/>														
Denial of Covenant	<input type="checkbox"/>														
Owner's value assertion (required)		Specify Value													
* Additional Cost / Fees May apply															
Property Owner Comments: Write in any applicable notes, comments, or information.															
Property Class: <input type="checkbox"/> Residential <input type="checkbox"/> Commercial <input type="checkbox"/> Industrial <input type="checkbox"/> Agricultural <input type="checkbox"/> Other: _____															
Signature of Property Owner or Agent		Date													
<i>Sign</i>		<i>Date</i>													
NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal. Attach, if applicable.															
Agent's Address:		Agent's Phone #													
Agent's Email Address:															
NOTE: Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.															
Assessors Use Only															
	Previous Year Value	Taxpayer's Returned Value	Current Year Value												
100%															
40%															
Date Received:	Received By:														

FAQ's *(Frequently Asked Questions)*

When can I appeal my property tax value (or exemption)?

You can only appeal during the 45-day appeal period, which opens when the Annual Assessment Notice is issued. The 45-day appeal period starts from the date of the notice. The last date to file an appeal is specified on the notice.

If I didn't receive my Annual Assessment Notice, is the 45-day appeal period extended?

No, the appeal period cannot be extended due to an Annual Assessment Notice not being received. All Annual Assessment Notices are public record and can be obtained on the Henry County Website and from QPublic (Public records).

When are the Annual Assessment Notices mailed and/or issued?

Assessment Notices are traditionally received in the spring, usually in late April or May in Henry County. The Statutory Deadline to mail and/or issue the notice is July 1st.

As a courtesy, if my appeal is not valid or received without a Letter of Authorization, will you contact me back or extend the appeal deadline?

No. To be valid, the appeal must be received before the deadline date and must be in the property owner's name, specify the property being appealed, and be signed and dated. If the owner is being represented, a current & valid Letter of Authorization from the owner must be submitted with the appeal.

Must I use the Appeal Form?

No, you can submit an appeal in a letter/written format; however, it must contain all of the required information (Property Owner's Name, Property ID/Parcel Number or Account Number, Property Description, Grounds for the Appeal, Option Requested/BOE, Arbitration, Hearing Officer, Superior Court, and be signed and dated).

Can I submit my appeal by email or fax?

No, all appeals must be submitted in person to the Henry County Tax Assessors Office or can be mailed; however, if the appeal is mailed, it must be postmarked before the deadline date. Metered mail and Pitney Bowes stamps are not acceptable proof of timely filing. If you do choose to submit your appeal by mail, it is suggested you mail it registered or certified.

If submitting my appeal by mail, how do I address the envelope?

If you are mailing an appeal, it should be addressed as follows:

HENRY COUNTY TAX ASSESSORS OFFICE

Henry County Administration Building

140 Henry Parkway

McDonough, GA 30253

If I submit a Letter of Authorization (LOA) and am appealing several properties, can I submit one form and LOA for all?

No, each parcel should have its own separate Appeal Form or appeal letter. Each form or letter should have an attached LOA. It is the responsibility of the property owner or rep to provide a copy of the LOA for each appeal form/letter.

Will all of my appeals be processed at one time?

The Tax Assessors Office does its best to group appeals together if possible, however, appeals may be handled separately due to time constraints, property location, and type.

Will submitting my appeal early in the appeal period make a difference?

Possibly. If you submit your appeal early in the appeal period, you may have time to resubmit your appeal, if you receive notice that it is invalid.

PROCESS (Overview of BOE Appeal)

