

**Notice to Pickens County Property Owners and Occupants:** In accordance with Georgia Law (O.C.G.A. 48-5-264.1), please be advised that the Pickens County Appraisal Staff may be visiting your property concerning an appeal filed, return filed, construction of new improvement or addition, review of parcel, review of a conservation use application, or verification of information. These site visits are necessary for our office to more accurately determine the fair market value of your property and/or make other determinations as required by law. In the case of residential property visits, the appraiser will collect information about the property which may include measurements and photos of the exterior of buildings. If an adult is home, the appraiser will want to ask some questions to make our records as accurate as possible.

The field appraiser from our office will have county-issued photo identification and will be driving a marked county vehicle. If there is any question about the identity of the Appraisal Staff member, do not hesitate to call our office.

If you have any further questions about this visit, please call our office at 706-253-8700

### **Operational Authority**

O.C.G.A. 48-5-6 requires all property to be returned for taxation at its fair market value as defined in O.C.G.A. 48-5-2 on January 1 of each year per O.C.G.A. 48-5-10. The county appraisal staff (O.C.G.A. 48-5-260, 261, 262, 263, 264) is required to find and appraise, for tax purposes, all real and personal property within the jurisdiction of the county. Appraisals shall conform to all laws, rules, and regulations as set forth in the O.C.G.A. and by the State Revenue Commissioner. Duties of the county appraisal staff include, but are not limited to, responsibility to maintain all property assessment records and maps for the county in a proper and current condition, while maintaining custody of such records; responsibility for preparing annual notices of assessments on all property required to be assessed by the board of tax assessors, including submission of all assessments for approval to the board on the date requested; and, responsibility for preparing annual appraisals on all tax exempt property within the jurisdiction of the county, including submission to the board of tax assessors for approval. Each county appraisal staff member shall successfully complete at least forty hours of training courses prepared and offered by the State

Revenue Commissioner (O.C.G.A 48-5-268) during each two years of tenure as a staff appraiser. State level appraisal certifications must also be maintained as defined in O.C.G.A 48-5-262.

### Appraisal Methodology

The Pickens County Board of Tax Assessors conforms to the appraisal guidelines as defined in O.C.G.A 48-5-2 and the Georgia Appraisal Procedures Manual (Department of Revenue Rule 560-11-10).

The county appraisal staff utilizes the three approaches to value (sales comparison, cost and income) to determine the valuation of properties. Statistical analysis, as defined in O.C.G.A. 48-5-274, is utilized to calculate the level of assessment, uniformity of assessment and assessment bias for groupings of properties defined by area, neighborhood, or class (residential, agricultural, commercial, and industrial).

After completing all calculations, considering the information supplied by the property owner and legal research, and considering the reliability of sales, cost and income and expense information, the appraisal staff will correlate any value indicated by those approaches to value that are deemed to have been appropriate for the subject property and form their opinion of the fair market value. The appraisal staff then presents the resulting proposed value assessments to the Board of Assessors for final approval.