<table>
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<tr>
<th>BOARD OF TAX ASSESSORS</th>
<th>BOARD OF EQUALIZATION</th>
<th>SUPERIOR COURT</th>
<th>TAX COMMISSIONER</th>
<th>BOARD OF EDUCATION</th>
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<tr>
<td>Georgia Law requires the Board of Commissioners to appoint citizens to the Board of Assessors and then prohibits the Board of Commissioners from directing or interfering with any actions of the BOA. All are required to go through training through the State and paid for by the County.</td>
<td>Georgia Law provides for the Board of Equalization. Members are appointed by the Grand Jury with 3 primary and 3 alternates. All are required to go through training through the State and paid for by the County.</td>
<td>Georgia Law provides for an appeal process for disputes over property values.</td>
<td>Georgia Law creates the office of Tax Commissioner as a Constitutional Officer and sets out duties and responsibilities of the Tax Commissioner.</td>
<td>Georgia Law provides for Boards of Education and the method by which they are elected. The School Superintendent is appointed by the BOE.</td>
<td>Georgia Law provides for county governments and allows by State Legislative Act, acts to create and govern counties.</td>
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</tbody>
</table>

**Property Records:** Values on Land, Buildings, Personal Property, Etc.

Values are established by the Chief Appraiser and Staff (They answer to Board of Assessors). They are charged with producing a Tax Digest.

The Board of Equalization operates under the specific laws, rules and regulations as set out by the State.

When the Tax Commissioner receives the property digest, consolidation sheets are produced giving the values that taxes are to be based on.

Operation of the School System is closely regulated by the State with many State mandated taking a toll on the BOE budget.

The BOC currently funds approximately 39 departments either directly or indirectly. State mandates also affect the county budget.

BOA and Appraisers operate under laws and rules set out by the State of Georgia and are governed by the Department of Revenue.

Failure to gain satisfaction with the Board of Equalization may leave the property owner with an option to appeal to Superior Court.

The Tax Commissioner provides tax digest figures to the Board of Commissioners and the Board of Education (TWO SEPARATE GOVERNMENT ENTITIES)

The BOE must set a balanced budget prior to the beginning of each fiscal year. Said budget process is held in open meetings during which time the proposed budget is made available to the public for review.

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Once the Board of Commissioners and the Board of Education have each set their mill rates and held all of their hearings, the Tax Commissioner is provided with an adopted millage rate.

When the BOE receives the digest figures from the Tax Commissioner, they meet and set a mill rate in accordance with the tax needs set out in the budget they have adopted.

Only a portion of the funds needed come from property taxes. This portion of the budget is divided by the digest which in turn produces the tax mill rate. Once this is done and the county BOC mill rate is combined with the BOE mill rate and the State mill rate producing a tax levy composed of all three entities mill rates.

The BOC has no authority to change the BOE or State mill rates. Within the County Budget the BOC is required by Law to fund Constitutional Offices

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