

BOARD OF TAX ASSESSORS	BOARD OF EQUALIZATION	SUPERIOR COURT	TAX COMMISSIONER	BOARD OF EDUCATION	BOARD OF COMMISSIONERS
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.	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.	Georgia Law provides for an appeal process for disputes over property values.	Georgia Law creates the office of Tax Commissioner as a Constitutional Officer and sets out duties and responsibilities of the Tax Commissioner.	Georgia Law provides for Boards of Education and the method by which they are elected. The School Superintendent is appointed by the BOE.	Georgia Law provides for county governments and allows by State Legislative Action, acts to create and govern counties.
Property Records Values on Land, Buildings, Personal Property, Etc. Are specifically controlled by the Board of Tax Assessors.	Values created by the Appraisal Staff and appealed to the Board of Assessors without satisfaction may be appealed to the Board of Equalization.	Appeal to Superior Court with property value disputes is generally the last resort to arrive at a value not otherwise agreed upon.	The Tax Commissioner is charged with receiving the digest from the Board of Assessors.	The BOE must follow the laws, rules and regulations which are created by the State and set out their duties and responsibilities.	The BOC must follow the laws, rules and regulations which are created by the State and within the Act creating a county, duties and responsibilities are set out.
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.	The BOC 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.
Tax Laws are created by the State General Assembly and Rules and Regulations are created by the State Revenue Department.	Tax Laws are created by the State General Assembly and Rules and Regulations are created by the State Revenue Department.	Tax Laws are created by the State General Assembly.	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.	When the BOC 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.
			The Tax Commissioner submits the digest along with the mill rates and other required documentation to the State Revenue Department for approval.	Once the BOE has set a mill rate, it is submitted to the Board of Commissioners to be included in the Tax Levy.	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.
			Once the State approves the digest, the Tax Commissioner has tax bills produced and sent out to the property owners.	The Board of Commissioners have no jurisdiction to change the BOE mill rate. They must include the BOE mill rate as part of the Tax Levy.	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
			The Tax Commissioner is then charged with the responsibility of seeing that all taxes are collected.		Upon adoption of the tax levy, the levy is advertised and turned over to the Tax Commissioner for submission to the State along with the Digest.
			Upon collection of taxes the Tax Commissioner remits the appropriate share to the State of Georgia, the Board of Commissioners, and the Board of Education.		Upon approval by the State Revenue Department, taxes can be collected and distributed to each entity in proportion to their set mill rates.