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**Georgia Department of Revenue  
Local Government Services Division  
Informational Bulletin  
Property Tax Appeal Deadline and COVID-19**

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**August 17, 2020**

This bulletin provides information and guidance to County Tax Commissioners and Boards of Assessors regarding the tolling of property tax appeal deadlines by the Georgia Supreme Court emergency orders issued in light of the novel coronavirus disease (COVID-19).

**Property Tax Appeal Deadline Extended to August 27, 2020**

**THE CHIEF JUSTICE OF THE GEORGIA SUPREME COURT HAS ISSUED AN ORDER DECLARING A STATEWIDE JUDICIAL EMERGENCY, WHICH HAS BEEN EXTENDED SEVERAL TIMES, THAT EXTENDS THE DEADLINE FOR FILING CERTAIN AD VALOREM TAX APPEALS.**

Pursuant to OCGA § 38-3-62, during the period of the Order Declaring Statewide Judicial Emergency, the Chief Justice “suspends, tolls, extends, and otherwise grants relief from any deadlines or other time schedules or filing requirements imposed by otherwise applicable statutes, rules, regulations, or court orders, whether in civil or criminal cases or administrative matters, including, but not limited to any: . . . (10) time within which to appeal or to seek the right to appeal any order, ruling, or other determination . . . .”

The most recent Extension Orders reimposed the deadlines referenced above, such that, for notices of assessment issued between March 14, 2020 and July 13, 2020, the 45-day appeal period began running on July 14, 2020, making the new appeal deadline **August 27, 2020**.

**County Tax Digest Submissions**

**THE DEPARTMENT OF REVENUE SHALL ISSUE AN ORDER AUTHORIZING COLLECTION OF AD VALOREM TAXES UPON DETERMINATION THAT A COUNTY TAX DIGEST IS IN PROPER FORM, ACCOMPANIED BY ALL DOCUMENTS, STATISTICS, AND REQUIRED CERTIFICATIONS, AND THAT THE PROPERTIES UNDER APPEAL ARE WITHIN THE LIMITS SET BY LAW.**

Pursuant to the requirements of OCGA §§ 48-5-304 and 48-5-345, the Department issues Orders Authorizing Collection after receiving the required certifications by the County Boards of Assessors. In view of the Extension Order affecting filing of appeals, the certification regarding properties under appeal and values in dispute should be made *after* the new appeal deadline of Aug 27, 2020.

**FOR MORE INFORMATION**

For more information on this subject, contact the Georgia Local Government Services Division at 404-724-7000 from 8:00 am to 4:30 pm, Monday through Friday, excluding holidays. For forms and other information, please visit our website at [www.dor.georgia.gov](http://www.dor.georgia.gov).