



P.O. Box 649
Marietta, GA 30061-0649
Phone (770) 528-8600
Fax (770) 528-8679
tax@cobbtax.org
www.cobbtax.org

CARLA JACKSON
Tax Commissioner

CHELLY McDUFFIE
Deputy Tax Commissioner

August 12, 2016

Dear Taxpayer:

Our records indicate that you have appealed your 2016 Cobb County property assessment. It may take several weeks for the Tax Assessors' Office to process and finalize your appeal. Meanwhile, your 2016 property tax bill is enclosed with a **due date of October 17, 2016**. Outlined below are the legal requirements for paying taxes on property under appeal.

What to pay while under appeal:

- You may pay either the full amount or the 'appeal amount' reflected on your tax bill in accordance with O.C.G.A. 48-5-311.
- **You must pay at least the appeal amount by October 17 to avoid a 5% penalty and monthly interest .**

After the appeal is settled:

- **If there is a remaining balance due:** You will receive a new bill.
 - **Full payment must be received by the new due date** or a **5%** penalty plus monthly interest will be assessed starting with original due date until the bill is paid in full.
- **If you are due a refund:** You will receive interest monthly (up to \$150 for homestead property, \$500 for non-homestead property in accordance with O.C.G.A. 48-5-311) from the original due date or the date the full amount was paid, whichever is later. If your refund is not processed within 60 days of the final determination date, additional interest will accrue from that point.

If you choose to appeal to Superior Court:

- You **must** pay either the full amount of the current tax bill, the 'appeal amount' reflected on the tax bill, or an amount equal to the amount of the last finally determined taxes on the property (please contact our office if you need this amount), in accordance with O.C.G.A. 48-5-29. Failure to comply may result in dismissal of an appeal.
- Any remaining balance after final determination is subject to the same penalty and interest guidelines summarized above.

You may contact the Tax Assessor's Office at 770-528-3100 to follow up on the status of your appeal. The Tax Assessor's Office is not authorized to extend the payment deadline. If you have any billing questions or need further assistance, please contact our office at 770-528-8600.

Sincerely,

Carla Jackson
Tax Commissioner