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**CARLA JACKSON**  
Tax Commissioner

**HEATHER WALKER**  
Deputy Tax Commissioner

August 12, 2018

Dear Taxpayer:

Our records indicate that you have appealed your 2018 Cobb County property assessment. It may take several weeks for the Tax Assessors' Office to process and finalize your appeal. Meanwhile, your 2018 property tax bill is enclosed with a **due date of October 15, 2018**. Outlined below are the legal requirements for paying taxes on property under appeal.

**What to pay while under appeal:**

- In accordance with O.C.G.A. § 48-5-311, you may pay either the full amount or the 'appeal amount' reflected on your tax bill.
- You must pay at least the appeal amount by October 15 to avoid a 5% penalty and monthly interest.
- If the appeal amount is not paid by the due date, your account will be subject to our collection process.

**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:** In accordance with O.C.G.A. § 48-5-311, you will receive interest monthly (up to \$150 for homestead property and \$5,000 for non-homestead property) from the original due date or the date the full amount was paid, whichever is later. If we do not process your refund within 60 days of the final determination date, you may be entitled to additional interest.

**If you choose to appeal to Superior Court:**

- In accordance with O.C.G.A. § 48-5-29, 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). 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 the Tax Commissioner's Office at 770-528-8600.

Sincerely,

Carla Jackson  
Tax Commissioner