**Q. I successfully appealed the amount of my property taxes last year. Can the county reassess my property and try to increase my tax bill this year?**

A. The answer to that question is generally no. Under Georgia law, the resolution of a property tax appeal normally establishes the value of that property for both the tax year appealed and for the following two years. This is commonly referred to as “299(c) treatment” because of the section of the property tax statute that contains this “freeze” provision.

Property tax is an ad valorem tax, which means according to value. The board of tax assessors for each county is charged with determining the property’s fair market value, which means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm’s length, bona fide sale. In Georgia, property is generally required to be assessed at 40% of its fair market value.

A property owner that disagrees with the board’s assessed value of its property may file an appeal utilizing the county board of equalization, a hearing officer, or arbitration. If the property owner is dissatisfied with the result of this administrative appeal, it may then file an appeal in superior court and obtain a jury determination of the property’s true value.

Where an appeal is resolved by the board of equalization or the court, the valuation of the property at issue may not be increased by the board of tax assessors during the following two years. This is true whether the appeal results in the value of the property being reduced or remaining the same. The freeze on value also applies to any written agreement or settlement of valuation reached by the board of tax assessors and the taxpayer. The freeze applies unless the taxpayer and the board of tax assessors agree in writing that it will not apply.

There are also several exceptions under which 299(c) treatment might not apply following an appeal. First, if the taxpayer files a new tax appeal during the two-year period, the value of the property may be increased or decreased based on the evidence presented during the appeal process. A second exception is if the board conducts an on-site visual inspection of the property and finds that there have been “substantial additions, deletions, or improvements” to the property or that there are errors in the board’s records as to the description of the property.

Finally, there is a “catch-all” exception to 299(c) treatment if the board “finds an occurrence of other material factors that substantially affect the current fair market value of the property.” Recently, some boards have attempted to use a general increase in property values as a reason to apply this exception and to reassess entire classes of properties. For example, DeKalb County has taken the position that improved market conditions allows it to reassess properties and not give 299(c) treatment to properties that would otherwise be due to receive it.

However, the Georgia Court of Appeals in 1999 rejected a general rise in property values as being a sufficient “other material factor” affecting the current fair market value of a property to support reassessment and not to give 299(c) treatment. This issue is currently being fought in various trial courts. The bottom line is that unless you have made substantial additions or improvements to your property in the last year, it should be given 299(c) treatment, and a generally improving market is not a valid exception to that rule.