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**CARLA JACKSON**  
Tax Commissioner

**CHELLY McDUFFIE**  
Deputy Tax Commissioner

August 12, 2015

Dear Fellow Taxpayer:

Our records indicate that you have appealed your 2015 Cobb County property assessment. It may take several weeks for the Tax Assessors' Office to process and finalize your appeal. Meanwhile, your 2015 property tax bill is enclosed with a **due date of October 15, 2015**. 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 15 to avoid a 5% penalty.**

***After the appeal is settled:***

- **If there is a remaining balance due:** You will receive a new bill with interest.
  - Interest accrues at 1% per month (up to \$150 for homestead property, \$5000 for non-homestead property in accordance with O.C.G.A. 48-5-311)  
**FROM:** October 15, 2015  
**TO:** The date the new bill is adjusted and mailed **or** 15 days from the final determination date, whichever is earlier.
  - **Full payment must be received by the new due date** or a **5%** penalty and additional interest of **1%** per month (**without limit**) will be assessed until the bill is paid in full.
- **If you are due a refund:** You will receive interest of 1% per month (up to \$150 for homestead property, \$5000 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 at the rate of 1% per month.

***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 Assessors' Office at 770-528-3100 to follow up on the status of your appeal. The Tax Assessors' 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