

**IN THE GEORGIA TAX TRIBUNAL
STATE OF GEORGIA**

CHARLES J. BARBER, SR.,

Petitioner,

v.

**DOUGLAS J. MACGINNITIE,
Commissioner of the GEORGIA
DEPARTMENT OF REVENUE,**

Respondent.

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DOCKET NO: TAX-OTHER-1403538

DECISION

2014-1 Ga. Tax Tribunal, January 23, 2014

This case is an appeal brought by Petitioner Charles J. Barber, Sr. (“Petitioner”) challenging a Property Tax Assessment Notice (“Notice”) issued by the Richmond County Board of Assessors dated July 12, 2013, a copy of which was attached to Petitioner’s petition (“Petition”) filed with the Tax Tribunal.

For the reasons discussed below, the Tax Tribunal lacks subject matter jurisdiction to consider this challenge and the Petition must be dismissed.

Findings of Fact and Conclusions of Law

The Petitioner filed the Petition with the Tax Tribunal on July 25, 2013. Petitioner appended a copy of the Notice to his Petition.

On July 30, 2013, the Tax Tribunal Administrator notified the Petitioner by letter that the Petition appeared to be defective because in his Petition the Petitioner was attempting to appeal an ad valorem property tax assessment. As such, the Petitioner’s appeal should be addressed to the Richmond County Board of Assessors at the address shown in the Notice.

On November 25, 2013, Respondent filed a Special Appearance Answer to Petition. In the Special Appearance Answer to the Petition, Respondent raised the defense of lack of subject matter jurisdiction. Concurrently with the filing of the Special Appearance Answer to Petition, Respondent filed a Motion to Dismiss and a supporting Brief in Support of Motion to Dismiss.

Argument and Citation of Authority

The Tax Tribunal's jurisdiction is prescribed by O.C.G.A. § 50-13A-9(a), which provides that

[o]n and after January 1, 2013, any person may petition the tribunal for relief as set forth in Code Sections 48-2-18, 48-2-35, 48-2-59, 48-3-1, 48-5-519, 48-6-7, and 48-6-76 and subparagraph (d)(2)(C) of Code Section 48-7-31. The tribunal shall have jurisdiction over actions for declaratory judgment that fall within subsection (a) of Code Section 50-13-10 and involve a rule of the commissioner that is applicable to taxes administered by the commissioner under Title 48.

See also O.C.G.A. § 50-13A-9(b) ("The tribunal shall have concurrent jurisdiction with the superior courts over those matters set forth in subsection (a) of this Code section").

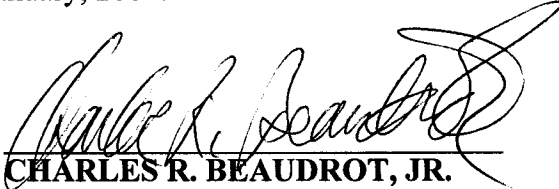
None of the statutes enumerated in Code Section 50-13A-9(a) permits a taxpayer to seek relief in the Tax Tribunal from an individual property tax assessment issued by his local county board of tax assessors. Although notices of proposed assessment issued by the Respondent to public utilities and airline companies for ad valorem tax purposes may be appealed to the Tax Tribunal, see O.C.G.A. § 48-2-18(c), none of the statutes listed in Code Section 50-13A-9(a) permits a taxpayer to seek relief in the Tax Tribunal from an ad valorem assessment addressed to an individual property owner.

The Notice contains specific instructions regarding the various options for appeal of ad valorem tax assessments. The Tax Tribunal Administrator also notified Petitioner

that his Petition was defective, and instructed Petitioner to contact the Richmond County Board of Assessors. (Letter dated July 30, 2013 from Tax Tribunal Administrator, a copy of which is attached hereto as Exhibit "A".) ¹

The Tax Tribunal thus lacks jurisdiction to review the Petitioner's Petition which must be dismissed for lack of subject matter jurisdiction. Accord, *Terry E. Moon*, 2013-2 Ga. Tax Tribunal, December 13, 2013.

SO ORDERED, this 23rd day of January, 2014.


CHARLES R. BEAUDROT, JR.
CHIEF JUDGE
GEORGIA TAX TRIBUNAL

CHARLES J. BARBER, SR., *PRO SE*

PETITIONER

SAMUEL S. OLENS, Attorney General, W. WRIGHT BANKS, JR., Deputy Attorney General, WARREN R. CALVERT, Senior Assistant Attorney General, NANCY M. GALLAGHER, Senior Assistant Attorney General

ATTORNEYS FOR RESPONDENT, DOUGLAS J. MACGINNITIE, Commissioner, Georgia Department of Revenue

¹ It should be noted that under the Standing Order on Provisional Filings of the Georgia Tax Tribunal dated October 15, 2013, which can be found at <http://gataxtribunal.georgia.gov/documents/rules-standing-orders>, which was implemented subsequent to the date of filing this Petition, this case would have been docketed as a "Provisional" filing subject to automatic dismissal pursuant to that order.