

**BEFORE THE GEORGIA TAX TRIBUNAL  
STATE OF GEORGIA**

**ORDER REGARDING PROVISIONAL FILINGS IN  
THE GEORGIA TAX TRIBUNAL**

The following shall govern the conduct of proceedings in the Georgia Tax Tribunal.

1. All Petitions, regardless of how defective, will continue to be filed and docketed when received.

2. Each Petition which on its face is improperly filed (*e.g.*, where the filing is an appeal of a proposed assessment, where the requested relief is an offer in compromise or a payment plan or other financial accommodations, where it is a real property ad valorem tax appeal, or where the case is simply so incoherent that it is impossible to identify the nature of the matter) will be docketed and assigned a case number which will include a special prefix "PROV" for "Provisional Case." This "PROV" code will be an integral part of the case number assigned to the matter. It will also show on the Case Report which the Tribunal Administrator provides to the Department of Revenue and the Attorney General's Office each week.

3. Upon docketing of the Petition as a "PROV" Petition, the Tribunal Administrator will transmit a notice to the Petitioner. This letter will state, *inter alia*,

(a) The Petition appears to be incorrectly filed specifying the nature of the error;

(b) Refers the Petitioner to the correct contact, if that is appropriate, at the Department of Revenue; and


(c) No further action will be taken with respect to this Petition unless and until the Tribunal receives a request in writing from either the Petitioner or the Department of Revenue establishing that the matter is properly before the Tribunal. The notice will also inform the Petitioner that the case will be dismissed unless further documentation demonstrating the Petition is properly filed is provided within six months of docketing.

4. Until such time as a case is removed from the Provisional Case category, no further action will be taken with respect to such case. The case will not be subject to the remand to the Department of Revenue, no answer need be filed, and no other actions will be taken by the Tribunal Administrator or notifications given unless and until the case is removed from the "Provisional Case" category. Provisional Cases will appear on the Case Report and will at all times be identified by the Code "PROV."

5. The Tribunal may dismiss any Provisional Case without any further notice at any time after six (6) months from the filing date of such Petition if documentation has not been forthcoming from either the Department of Revenue or the Petitioner establishing that the case is properly before the Tribunal.

6. In those cases where a Petition is initially defective, but subsequently the matter is established to be properly before the Tribunal, the matter will be re-docketed with a new case number at the time of re-docketing. In such event, the re-docketing shall constitute a new filing for all purposes, including remand, answer, discovery, scheduling of hearings, and any other matters.

SO ORDERED, this 15<sup>th</sup> day of October, 2013.



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