

Georgia Rental Property Owners Should Appeal Before the Deadline

O'Connor discusses how Georgia rental property owners should appeal before the deadline.

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Homeowners across Georgia recently got a big boost thanks to a sweeping reform aimed at residential properties. These reforms were reserved for homestead properties, which received a statewide assessment cap. This not only enforced the new cap but also made the previously optional homestead exemption mandatory. Along with sales tax options for more homestead relief, these changes make homeownership significantly cheaper in Atlanta.

However, these reforms were targeted at homeowners only. This means that homes owned for rental purposes are excluded. With property values skyrocketing, especially in the metro Atlanta area, the cost of owning rental homes has never been higher. With no relief on the horizon for people with rental homes and rental portfolios, it is up to the owners themselves to fight these rising values. Thankfully, Georgia has a strong property tax appeal system that can save you significantly now and in the future.

Housing Demands Increasing

Metro Atlanta is one of the most in-demand areas in the nation. Young and diverse, the region is continues to attract artists, musicians, and Fortune 500 companies alike. Thanks to friendly business policies, more companies than ever are moving to the ATL. This has driven housing



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prices across the area to record heights, as demand far outstrips construction. These rising costs are why so many reforms were passed in the first place. However, thanks to economic changes, more and more people are renting instead of buying. With Airbnbs, short-term rentals, and entire neighborhoods being built-to-rent, the rental landscape has never been more profitable.

Rental Properties Are a Grey Zone

Reforms tend to be focused on homestead properties or traditional businesses, but single-family rental properties tend to fall in between. Georgia does not have exemptions tailored to the rental market, which leaves real estate investors at the mercy of increasing property values and millage rates. While property values continue to rise, many authorities will be looking to make up for lost homestead revenue by targeting businesses and rentals, and millage rates are often climbing as well. Most school districts raise their millage rates to the maximum amount every year. As a result, tax bills can continue to rise, giving property owners who secure reductions a competitive advantage.

Property Tax Appeals

In most states, businesses will protest their taxes every year as a cost-cutting measure. While the terms for this can vary, they are known as property tax appeals in Georgia. If someone owns a rental home or several properties, they can challenge the assessor's values based on being over or unfairly assessed. While property tax appeals in Georgia are fairly standard, they do have one wrinkle that can save property owners significant money for years to come. That is the assessment freeze.

The Georgia Assessment Freeze

No matter if a property owner owns a home or business, a successful property tax appeal will freeze their assessment values for three years at the corrected value. In previous years, it only took challenging taxes at all to trigger the freeze. This was abused by both businesses and wealthy homeowners, leading lawmakers to classify it as a loophole. This was closed a few years ago, mandating that a property tax appeal had to be successful to count. This raises the stakes for Georgia appeals, as a freeze can be a major benefit, one that lasts for three years.

By locking in the reduced value, the property will be immune to market-driven increases when it comes to property assessments. With the Atlanta area seeing rising costs every year, this can be a boon that cannot be overstated. While the freeze has lost some of its luster due to the introduction of caps for homesteads, it has only become more valuable to the owners of rental houses and real estate investors. This means that appeals can land a solid reduction and a freeze in one fell swoop, which is one of the best deals in property tax reduction to be found in the whole of the nation.

Getting a Successful Appeal

Because of the new guidelines for the assessment freeze, there is more pressure than ever when it comes to appeals. The foundation of any protest is the evidence. An appeal lives and dies by what the property owner can prove to the county's Board of Tax Assessors (BTA). There are three main grounds for an appeal in Georgia: factual errors, unequal assessment, and overassessment. Factual errors are generally due to clerical errors and are the simplest to prove, such as showing that a home lacks a garage or pool that it is assessed as having. The other categories require more evidence.

To prove that a property is overvalued, it is best to take photographs to document the condition of the property, along with any documentation such as repair estimates. Next, the property owner should collect sales records of similar properties dating back three years. These will need to be in the same location and have similar features. Unequal assessment functions similarly, but assessments should be collected instead, following the same rules. Whether they own one rental property or 100, each will be evaluated individually.

Atlanta Deadlines Approaching

Before a property can be appealed, the owner must receive a notice of assessment. These are mailed out by counties at separate times, rather than all at once. Once mailed, the owner will have 45 days to appeal. If an owner owns properties across multiple counties, they will want to be especially vigilant, as they could have multiple dates to juggle. Once a deadline passes, there is no recourse to disputing values or fixing errors, so each deadline must be kept up with.

Estimated County Deadlines:

Gwinnett: June 29, 2026

DeKalb: July 13, 2026

Cobb: July 20, 2026

Fulton: TBD (late July or early August)

Getting Help

With all of the detail required for just one successful appeal, doing so for a whole real estate portfolio can be a daunting task. This is why many owners of rental homes use professional firms that specialize in appeals and property tax reduction. A firm can gather the evidence and analyze assessments, identifying issues that need to be addressed before appeal deadlines pass. Those with an extensive portfolio may also want to explore cost segregation or other techniques that can reduce both property and income taxes. Even if they wish to explore the process on their own, getting property tax reductions and assessment freezes can produce extensive savings that would otherwise not be achievable.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in Texas, Illinois, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

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