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**TAX - GEORGIA**

## Newton Timber Co., L.L.L.P. v. Monroe County Bd. of Tax Assessors

**Supreme Court of Georgia - March 10, 2014 - S.E.2d - 14 FCDR 442**

Taxpayers petitioned for a writ of mandamus against county board of tax assessors, seeking an order requiring the board to approve or deny Conservation Use Value Assessment (CUVA) applications, and to certify taxpayers' appeals to the Superior Court. The Superior Court denied all of taxpayers' requests for relief, and they appealed.

The Supreme Court of Georgia  held that:

- County board of tax assessors was not required to certify taxpayers' property tax evaluation tax appeals until such time as the Superior Court clerk received taxpayers' filing fees, overruling *Fayette County Bd. of Tax Assessors v. Oddo,* 261 Ga.App. 707, 583 S.E.2d 537, and
- Taxpayers' were not entitled to extraordinary remedy of mandamus to order county board of tax assessors to either approve or deny their CUVA applications.

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