

GENERAL INFORMATION

Ad valorem tax, more commonly known as property tax, is a large source of revenue for local governments in Georgia. The basis for ad valorem taxation is the fair market value (FMV), which is established as of January 1 each year. The tax is levied on the property which, by law, is determined by the Board of Assessors and established at 40% of the appraised value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (such as the Board of Commissioners). One mill is equal to \$1 for each \$1,000 of assessed value, or 0.001.

The tax commissioner plays no part in determining the value of property or the tax due. We are the billing and collection entity for the County and State Government, and Board of Education.

Entities involved in ad valorem taxation:

The **County Tax Commissioner**, an office established by the Constitution and elected in all counties except one, is the official responsible for receiving tax returns filed by taxpayers; receiving and processing applications for homestead exemption which along with receiving tax returns has been designated to the Board of Assessors; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing and accounting for ad valorem tax collected on behalf of the county, city, school, and state.

The **County Board of Assessors**, appointed by the county governing authority in all counties is responsible for determining what property is taxable and the value placed on that property. The board notifies taxpayers of their real property assessments and estimated tax annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessments made by the Board of Assessors. The appeal process available to taxpayers also includes hearing officers and arbitration in lieu of an appeal to the Board of Equalization.

The **Board of County Commissioners or County Governing Authority** is an elected body, which establishes the budget for county government operations each year, and then adopts the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

The **County Board of Education**, an elected body, establishes the annual budget for school purposes and they recommend their mill rate, which then must be levied for the school board by the county governing authority.

The **State Revenue Commissioner** exercises general oversight of the entire ad valorem tax process.

REAL AND PERSONAL PROPERTY

Real property consists of real estate and any permanently affixed improvements, such as buildings.

Personal property consists of:

- (a) Furniture, fixtures, machinery, equipment, inventory any other personal property used in business.
- (b) Aircraft and boats/motors owned by any individual or corporation.

Boats and motors are taxed in the county where they are "functionally" located (located in a county in this state for a cumulative period of 184 days or more during the immediately preceding calendar year) for recreational or convenience purposes.

Aircraft is taxed at the location where hangered or tied down and where flights normally originate. Any aircraft having no permanent location are taxable at the domicile of the owner unless they acquire a business location elsewhere.

TAX RETURNS

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1 of the tax year. In all counties, the time for filing returns is January 1 through April 1. Returns are filed with the Board of Assessors. The tax return is a descriptive listing of the property owned by the taxpayer which includes the taxpayer's declaration of the value of the property.

Once the initial tax return is filed, the law provides for an automatic renewal of that return each succeeding year at the value finally determined for the preceding year. The taxpayer is required to file a new return only as additional property is acquired, improvements are made to existing property, or other changes occur. A new return, filed during the return period, may also be made by the taxpayer to declare a different value from the existing value where the taxpayer is dissatisfied with the current value placed on the property by the Board of Assessors. This serves the purpose of establishing the taxpayer's appeal rights if the declared the Board of Assessors changes value again. Filing a return is also helpful when personal property (i.e. boat, business inventory/assets or aircraft) is added or sold to avoid late filing fees or to prevent paying tax on an item you no longer own.

HOMESTEAD EXEMPTIONS

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to property owned by the taxpayer, claimed as his or her legal residence, and occupied on January 1.

Applications for Homestead Exemption: An applicant seeking a homestead exemption shall file a written application with the Board of Assessors on or before April 1 of the tax year the exemption is sought. Homestead applications received after that date will be applied to the *next* year's tax bill. Once granted, the homestead exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different exemption.

Local Homestead Exemption: Under authority of the State Constitution, several different types of homestead exemptions are provided. In addition, local governments are authorized to provide for increased exemption amounts and several have done so. The Board of Assessors in your county can answer questions regarding the standard state exemptions as well as any local exemptions that are in place.

Surviving Spouse Homestead Provision: A non-remarried surviving spouse may continue to receive the homestead exemption at the base value established for the deceased spouse, upon application and qualification. *This exemption only applies to those counties that passed a local base year floating exemption.*

The **Standard Homestead Exemption** is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 which is deducted from the 40% assessed value of the homestead property. The exemption applies to the maintenance and operation portion of the mill rate levy of the county and the county school system, fire and the service delivery districts. It does not apply to school bond.

The **Partial School Tax Exemption** is available for certain residents 62 years of age on or before January 1 of the application year. Household income from social security and other retirement pension cannot exceed \$87,048. Net earned income for the household from sources such as interest, rental property or work does not exceed \$25,000 for the previous calendar year. This exemption reduces the taxable value by the standard homestead exemption plus \$30,000 on the portion to which school tax is applied.

The **Senior Citizens Exemption** is available for residents 65 years of age on or before January 1 of the application year in and household income from social security and other retirement pension does not exceed \$87,048. Net earned income from sources such as interest, rental property or work does not exceed \$10,000. This exemption reduces your taxable value by the standard homestead exemption plus \$2,000 plus \$30,000 on the portion to which school taxes are applied.

The **Total School Tax Exemption** is available for residents who are 70 years of age on or before January 1 of the application year and qualify for school tax exemption (must apply by April 1). Proof of age is required. There is no income qualifier and it is automatically granted if birthdate already in tax assessor system.

The **Disabled Veterans Homestead Exemption** is available to certain disabled veterans or to the non-remarried spouse or minor children with a letter from the Veterans' Administration certifying you have a 100% service-related disability. This exemption reduces your 40% taxable value by \$109,986 for 2023.

The **Disabled Persons Exemption** requires a certificate from licensed physician stating the resident is mentally or physically disabled and cannot seek gainful employment and that such condition is permanent. Household income from the preceding tax year cannot exceed \$25,000. This exemption reduces the taxable value by the standard homestead exemption plus \$30,000 on the portion to which school tax is applied,

Approval or Denial of Homestead: With respect to all of the homestead exemptions, the Board of Assessors makes the determination as to eligibility; however, if the application is denied the taxpayer must be notified and an appeal procedure is available for the taxpayer.

PREFERENTIAL AND SPECIALIZED ASSESSMENT PROGRAMS

The **Agricultural Preferential Assessment** program is available for certain owners of agricultural property. The property is assessed at 30% of the fair market value (FMV) rather than 40% of the FMV. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

The **Conservation Use Assessment** program provides for an assessment based on statutory 'use-value' as opposed to an assessment based on 'fair market value.' Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

The **Forest Land Conservation Use Assessment** provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. The 15-year covenant agreement between the taxpayer and the local Board of Assessors is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

The **Rehabilitated and Landmark Historic Assessment** includes property that qualifies for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as Rehabilitated historic property or landmark historic property. The exemption equals the difference between

current fair market value and the higher of the acquisition cost or assessment of FMV at the time the original 10-year covenant was entered.

The **Brownfield Property Assessment** includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated by such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for the developers to clear up contaminated property and return it to the tax rolls. It allows eligible owners to recoup the certain costs associated with the cleanup.

EXEMPT PROPERTY

Computer Software may be exempt when it is installed on computer hardware as an operating system.

Farm Products may be exempt when still in the hands of the producer.

Farm Equipment may be exempt when used in the direct cultivation of the soil when owned by certain persons. This includes farm equipment held under a lease purchase agreement.

Household goods are exempt when not held for sale and when used within the house.

Personal Property All tangible personal property of the taxpayer, except motor vehicles, trailers and mobile homes, shall be exempt from *ad valorem* taxation if the actual fair market value of the total amount of taxable tangible personal property as determined by the Board of Assessors does not exceed \$7,500.

Freepoint Inventory includes certain raw materials, goods in process and finished goods held by the manufacturer or distributor. Each county or city governing authority may set, by resolution, the percentage of exemption after approval of the qualified categories of inventory by voters. Property owners seeking this exemption must apply annually.

The following property types may be exempt from *ad valorem* taxation when specific qualifications are met:

Public Property / Places of Religious Worship / Purely Public Charity / Non-Profit Hospital / Colleges, Academy, Seminary of Learning / Personal Property held as Endowment for College / Public Library / Books, Paintings, Statuary Kept in a Public Hall / Air and Water Pollution Control Equipment / Non-Profit Home for the Aged / Non-Profit Home for the Mentally Handicapped / Headquarters or Post Home for Veteran Organization / Certain Historical Fraternal Benefit Association

ASSESSMENT APPEALS

The Board of Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or

the denial of an exemption. The written appeal is filed initially with the Board of Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

The four methods of appeal include:

- 1. Board of Equalization:** The appeal is filed by the property owner and reviewed by the Board of Assessors. The Board of Assessors may change the assessment and send a new notice. The property owner may appeal the assessment in the amended notice within 30 days. This second appeal made by the property owner or any initial appeal which is not amended by the Board of Assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.
- 2. Hearing Officer:** The taxpayer may appeal to a hearing officer, who is a certified appraiser, when the value of non-homestead real property is equal to or greater than \$1,000,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.
- 3. Arbitration:** An arbitration appeal is filed with the Board of Assessors who must notify the taxpayer of the receipt of the arbitration appeal within 10 days. The taxpayer must then submit a certified appraisal, and filing fee, of the subject property within 45 days which the Board of Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Assessors must certify the appeal to the County Clerk of Superior Court for arbitration: The arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitrator's decision is final and may not be appealed further.
- 4. Superior Court:** Directly to Superior Court. Requires consent of Board of Assessors. (Any/all grounds).

Property tax billing while under appeal: A taxpayer who appeals the value of his/her property will receive a temporary appeal bill if the appeal is still active at the time of billing. The appeal bill is based off 85% of the current year proposed value or the prior year value, the lesser of the two with the exception of homesteaded properties or properties with new construction from the previous year, which will be billed at 85% of the proposed value. Appellants may also declare with their appeal that they wish to be billed at 100% of the proposed value.

BUYING/SELLING PROPERTY

The Tax Commissioner is responsible for billing the property owner on record as of January 1 for each tax year. If the property has changed ownership after January 1 and before the tax billing, a tax bill will also be sent to the new owner. The Tax Commissioner is not responsible for determining a property owner's payment obligation. This responsibility is left up to the owner of the property. If a property had a change in ownership within the tax year, it is the responsibility of the buyer and seller to determine who pays any taxes owed by the due date. This is often accomplished at the property closing. If questions remain about the tax

obligation, property owners should contact the closing attorney. Unpaid taxes can result in a tax lien being filed against the property, regardless of the current ownership.

PROPERTY TAX PAYMENT INFORMATION

Real, personal, and homesteaded mobile homes with real property tax statements are mailed yearly on September 15th and are due by November 15th. Mobile home statements are mailed yearly by February 1st and are due by April 1st. Property tax amounts, valuations, exemptions, receipts, prior year bills, receipt, etc. are located on the tax commissioner's website. To view or pay your taxes, you will need either the name, street, or map code. In addition to the mailed statement, we offer four options to locate tax amounts: 1. Visit: hallcountytax.org; 2. Call: 770.531.6950; 3. Text: 833.602.8497 4. Email: propertytax@hallcounty.org

MOTOR VEHICLE PAYMENT INFORMATION

As tag agents for the state, our responsibility is to enforce state regulations in regards to tag and title transfers, collection of title *ad valorem* tax, and renewals. All monies collected from motor vehicle processes are then disbursed to the state, county, school and municipalities based upon formulas prescribed by law.

Ways to Renew Tag:

Kiosks: New Holland Marketplace Kroger
1931 Jesse Jewel Parkway
Clearwater Springs Crossing Kroger
7380 Spout Springs Road
Royal Lakes Marketplace Kroger
4025 Winder Hwy
Online: eservices.drives.ga.gov
Outdoor Drop Box: 2875 Browns Bridge Rd
USPS: PO Box 1579 Gainesville, GA 30503
Call Center: 770.531.6950

BOARD OF ASSESSORS RANDY SMITH, CHAIRMAN STEVE WATSON, CHIEF APPRAISER

MAILING ADDRESS

Real Property
P.O. Box 2895
Gainesville, GA 30503

Personal Property
P.O. Box 1780
Gainesville, GA 30503

PHYSICAL ADDRESS
2875 BROWNS BRIDGE RD – 1ST FLOOR
GAINESVILLE, GA 30504

WEBSITE / EMAIL / PHONE
hallcounty.org/239/tax-assessors
assessor@hallcounty.org Main #: 770.531.6720

TAXPAYER BILL OF RIGHTS



Since being elected in 2012, I've learned that you value "Service that Counts by People Who Care." You know that I strive to ensure you the three keywords in our tag line: Service | Efficiency | Accountability and implementing many changes in the tax office to better serve you. The staff at the tax office is eager and dedicated to serve you in a

professional and friendly environment. We welcome your comments and suggestions regarding ways that we may serve you even better. Thank you for electing me as your Tax Commissioner.

Darla

DARLA EDEN, CPA TAX COMMISSIONER RICHARD STEELE CHIEF DEPUTY TAX COMMISSIONER

MAILING ADDRESS:

P.O. BOX 1579
GAINESVILLE, GA 30503

PHYSICAL ADDRESS:

2875 BROWNS BRIDGE RD – 1ST FLOOR
GAINESVILLE, GA 30504

WEBSITE / EMAIL / PHONE:

www.hallcountytax.org
Hall County Tax Commissioner



propertytax@hallcounty.org |
tagoffice@hallcounty.org

MAIN #: 770.531.6950
TEXT #: 833.602.8497
FAX #: 770.531.7106
HOURS: Monday – Friday / 8 am to 5 pm