

PREFERENTIAL AND SPECIALIZED ASSESSMENT PROGRAMS

The **Agricultural Preferential Assessment** program is available for certain property owners of agricultural property. The property is assessed at 30% of FMV rather than 40% of 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 a statutory "use-value" as opposed to an assessment based on "FMV". 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.

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. This 15-year covenant agreement between the taxpayer and local board of assessors is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

Other preferential and specialized assessment programs include: Rehabilitated and Landmark Historic Assessment, Brownfield Property.

EXEMPT PROPERTY

Personal Property valued less than \$7500 is exempt when the total taxable value of all personal property in the county owned by the taxpayer, as determined by the board of tax assessors, does not exceed \$7500. (Calculation does not include the value of mobile homes, motor vehicles or trailers)

ASSESSMENT APPEALS

The Board of Tax Assessors (706)344-3590 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 Tax 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 three methods of appeal include:

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.

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value of non-homestead real property, but only when the value is equal to or greater than \$500,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with The Board of Assessors who must notify the taxpayer of the receipt of the arbitration appeal within 45 days. The taxpayer must submit a certified appraisal of the subject property which The Board of Assessors may accept or reject. If the tax payer'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.

- **Bills under appeal are only billed at 85% unless marked to be billed at 100% when filing your appeal.**
- **Non-Receipt of a bill does not relieve the taxpayer of the obligation to pay taxes timely.**
- **All information contained within this brochure is subject to change without notice. The information contained within this document is for guidance only. As always please call with your individual situation or circumstance for assistance.**

PAYMENT OPTIONS

For tag renewals and property payments:

- **In Person Payments** – Office hours are Monday through Friday 8:00 a.m. to 5:00 p.m. 25 Justice Way Suite 1222 Dawsonville Ga. 30534 (We are located on the first floor inside of the Courthouse in Downtown Dawsonville)
- **Mail Payments** – 25 Justice Way Suite 1222 Dawsonville, Ga. 30534
- **Drop Box Payments** – Located in front of the courthouse at the crosswalk
- **Online Payments** – www.dawsoncountytax.com

Dawson County does not accept E-Checks

Accepted Forms of Payment



IMPORTANT TAX INFORMATION



Nicole Stewart

Tax Commissioner
Dawson County
Dawsonville, Ga. 30534

Phone: (706)344-3520

Tax Assessor: (706)344-3590

I'm honored to be serving as your Tax Commissioner, and appreciate the opportunity that you have given me to serve you in this capacity.

The duties and responsibilities of this office are many and varied, but our main function is to serve you, the citizens of Dawson County. The staff at my office is eager and dedicated to serve you in an efficient, professional, and friendly atmosphere. Please feel free to contact us if you have any questions regarding the information contained in this brochure or visit our website at www.dawsoncountytax.com.

Thank you for electing me as your Tax Commissioner.

Nicole Stewart

 **NicoleStewartTC**

 **@Nicole4TC**

 **NicoleYourTC**

Nicole Stewart
Dawson County Tax Commissioner
25 Justice Way, Suite 1222
Dawsonville, Ga. 30534

IMPORTANT TAX INFORMATION

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 either the current use value or in most cases the fair market value, which is established as of January 1 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$1.00 for each \$1,000 of assessed value, or .001).

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 or designating the Board of Tax Assessors to receive them; receiving and processing applications for homestead exemption; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collecting, disbursing and accounting for ad valorem taxes collected on behalf of the county, county school and State of Georgia.

The **County Board of Tax Assessors**, appointed by the County Governing Authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The board notifies taxpayers of their real property assessments 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 Tax 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** (or the sole Commissioner in some counties), an elected body, who establishes the budget for county government operations each year, and then adopt 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 then recommend their mill rate, which, with very few exceptions, 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 hangared 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.

MOBILE HOMES

All mobile homes in Dawson County must display a current mobile home decal if the title is not cancelled to real property. The annual decals can be obtained from the Dawson County Tax Commissioner's Office. The decals are provided upon payment of ad valorem taxes each year. Tax bills for mobile homes are mailed out in early January and are due by April 1 each year.

BUYING/SELLING PROPERTY

The Tax Commissioner is responsible for billing the property owner on record as of January 1 for each tax year. 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.

MOTOR VEHICLE REGISTRATION

Renewals - Tags expire at midnight on the birthday of the first person listed on the registration. Renewals after this date will be subject to penalties. Georgia law requires collection of penalties and interest on ALL late registrations. All residents who have obtained Georgia license plates during the current year should receive a renewal pre-bill the following year to renew their tag. For fast convenient service, mail your tag renewal.

New Residents - New residents must register their vehicles within thirty (30) days after residence is established. Visitors who remain in the state for less than ninety (90) days, and out of state students are not required to register their vehicles in Georgia as long as they display a valid license plate from their home state unless they accept employment or engage in any trade, profession, or occupation in the state, or enters his or her children in Georgia public schools. In this case they must obtain Georgia registration within 30 days after entering Georgia. If you are coming in from another State you must register in person and please contact our office for the necessary items to bring (706)344-3520.

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 Tax Assessor. 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 and 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 Tax Assessors. To file an appeal please contact the Tax Assessors Office at the following number (706)344-3590

STATE 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 and claimed as his or her legal residence. Applications for Homestead Exemption: An applicant seeking a homestead exemption shall file a written application with the Tax Assessor's office at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including April 1, for which 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.

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 and the State mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

The Standard Elderly School Tax Homestead Exemption is an increased homestead exemption for homeowners 62 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption applies to school tax including taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property.

The Standard Elderly General Homestead Exemption is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is an amount up to \$4,000 deducted from the 40% assessed value of the homestead property applies to county, school and state tax and it does apply to taxes levied to retire bonded indebtedness.

LOCAL HOMESTEAD EXEMPTIONS

Homestead Exemption for Senior Citizens (County not State) for qualified

applicants age 65 and older are as follows;

1. Local 65 or older or disabled
Up to 5 acres
\$65,000 deducted county and school
Net income of \$50,000
2. Local 70 and over
Up to 5 acres
\$120,000 exemption off school only
No income required
3. Local 75 and older
100% school exemption
Net income of \$25,000
4. Local 62 and over
Net income of \$25,000
\$10,000 off school and county

The Disabled Veterans Homestead Exemption is available to certain disabled veterans or to the un-remarried spouse or minor children in an amount up to \$85,645 deducted from the 40% assessed value of the homestead property. This exemption applies to all ad valorem tax levies; however, it is restricted to certain types of very serious disabilities and proof of disability, either from the Veterans Administration or from a private physician in certain circumstances.

The Surviving Spouse of a Member of Armed Forces killed in Action Exemption is available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in or who died as a result of any war or armed conflict engaged in by the United States. The surviving spouse must furnish appropriate documentation from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse of a peace officer, or firefighter who was killed in the line of duty. The surviving spouse is exempt from the full value of the homestead with respect to all ad valorem.

The Floating or Varying Homestead Exemption is an exemption which is available to homeowners 62 or older with gross household incomes of \$30,000 or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased.

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