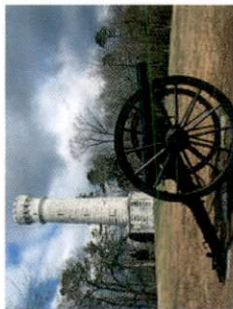


**Carolyn W. Walker**  
Walker County Tax Commissioner  
P. O. Box 510  
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# WALKER COUNTY GEORGIA

## Property Tax & Motor Vehicle Registration Information

**Carolyn W. Walker**  
Tax Commissioner

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The duties and responsibilities of this office are many and varied, but our main function is to serve You, the citizens of our community. This brochure has been furnished to help answer some of your questions regarding county taxes.

Please contact this office if you have any questions on the information addressed in this brochure or any other questions or concerns you may have. It is our goal to provide you with courteous, efficient and personal service.

Carolyn W. Walker  
Tax Commissioner



## GENERAL INFORMATION

Ad Valorem tax (property tax) is a large source of revenue to the 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

**County Tax Commissioner**, an office established by the Constitution and elected in all counties except one, is the office responsible for receiving tax returns filed by taxpayers or designating the board of tax assessors to receive them; receiving applications for homestead exemptions; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collection, disbursing and accounting for ad valorem taxes collected on behalf of the county, county school and State of Georgia.

**County Board of 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 his/her 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 exemption applications. They receive, review, and process appeals filed by taxpayers.

**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.

**County Commissioner**, elected entity who establishes the budget for the county government each year and adopts the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

### Property Tax Exemptions

Generally, a homeowner is entitled to a homestead exemption on their home and land underneath provided the home was owned by the homeowner and was their legal residence as of January 1 of the taxable year. (O.C.G.A. § 48-5-40)

### Application for Homestead Exemption

To be granted a homestead exemption, a person must actually occupy the home, and the home is considered their legal residence for all purposes. Persons that are away from their home because of health reasons will not be denied homestead exemption. A family member or friend can notify the tax receiver or tax commissioner and the homestead exemption will be granted. (O.C.G.A. § 48-5-40)

Application for homestead exemption must be filed with the tax commissioner's office. A homeowner can file an application for homestead exemption for their home and land any time during the prior year. To receive the homestead exemption for the current tax year, the homeowner must have owned the property on January 1 and filed the homestead application by the same date property tax returns are due in the county. Property tax returns are required to be filed by April 1. Homestead applications that are filed after this date will not be

## HOMESTEAD EXEMPTIONS

granted until the next calendar year. (O.C.G.A. § 48-5-45)  
Failure to apply by the deadline will result in loss of the exemption for that year. (O.C.G.A. § 48-5-45)

### HOMESTEAD EXEMPTIONS OFFERED BY THE STATE

#### Standard Homestead Exemption (\$1)

The home of each resident of Georgia that is actually occupied and used as the primary residence by the owner may be granted a \$2,000 exemption from county and school taxes except for school taxes levied by municipalities and except to pay interest on and to retire bonded indebtedness. The \$2,000 is deducted from the 40% assessed value of the homestead. The owner of a dwelling house of a farm that is granted a homestead exemption may also claim a homestead exemption in participation with the program of rural housing under contract with the local housing authority. (O.C.G.A. § 48-5-44)

#### Individuals 62 Years of Age and Older May Claim Additional Exemption for Educational Purposes (\$3)

Individuals 62 years of age or over that are residents of each independent school district and of each county school district may claim an additional exemption from all ad valorem taxes for educational purposes and to retire school bond indebtedness if the income of that person and his spouse does not exceed \$10,000 for the prior year. Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act. The social security maximum benefit for 2022 is \$80,280. The owner must notify the county tax commissioner if for any reason they no longer meet the requirements for this exemption. This exemption may not exceed \$10,000 of the homestead's assessed value. (O.C.G.A. § 48-5-52)

#### SC: Homestead Exemption for Senior Citizens

This exemption is an amount equal to the actual levy for state ad valorem tax purposes on the residence and up to 10 acres of land for qualified applicants age 65 and older.

#### Individuals 65 Years of Age and Older May Claim a \$4,000 Exemption (\$4)

Individuals 65 years of age or over may claim a \$4,000 exemption from all county ad valorem taxes if the income of that person and his spouse does not exceed \$10,000 for the prior year. Income from retirement sources, pensions, and disability income is excluded up to the maximum amount allowed to be paid to an individual and his spouse under the federal Social Security Act. The social security maximum benefit for 2022 is \$80,280. The owner must notify the county tax commissioner if for any reason they no longer meet the requirements for this exemption. (O.C.G.A. § 48-5-47)

### TO VERIFY INCOME TO RECEIVE THE S3 OR S4 EXEMPTIONS YOU MUST SUPPLY A COPY OF YOUR PREVIOUS YEAR INCOME TAX STATEMENT.

#### Homestead Exemption for Disabled Veteran or Surviving Spouse (\$5)

Any qualifying disabled veteran may be granted an exemption of \$60,000 plus an additional sum from paying property taxes for county, municipal, and school purposes. The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs. The amount for 2022 is \$101,754. The value of the property in excess of this exemption remains taxable. This exemption is extended to the unmarried surviving spouse or minor children as long as they continue to occupy the home as a residence. (O.C.G.A. § 48-5-48)



## MOBILE HOMES

Manufactured homes (1963 and newer) must be titled in Georgia in the same manner as a motor vehicle. Manufactured homes are considered personal property until a certificate of permanent location is filed or it is approved for a homestead exemption. To be granted a homestead exemption, an individual must own the manufactured home and the land on which it is located and maintain it as his/her legal residence.

Tax bills for mobile homes are mailed out in early January and are due by April 1.

### FAQ'S

• **If I didn't receive a tax bill, do I have to pay the taxes?**

Yes, all taxpayers are required to pay taxes on or before the due date. It is the responsibility of the taxpayer to assure that a current and correct address is given to the Tax Assessor's office and the Tax Commissioner's office. If you do not receive a bill, you must contact the Tax Commissioner's office immediately. The interest and penalty will apply if you pay the bill late.

• **Can you get a deed to property if you pay the taxes?**

Paying taxes on property does not constitute ownership in any manner. Georgia law allows taxes to be paid by persons other than the owner(s).

• **Do I have to pay delinquent taxes if I didn't own the property in the years that are delinquent?**

Yes, the taxes follow the property and the tax liability must be satisfied by the property owner, even if the taxes were incurred prior to current ownership.

• **Where do I go to discuss the assessed value of my property?**

The county Board of Assessors place the value on all property. They are located at 122 HWY 95, Rock Spring, Ga. They can be reached by phone at (706) 638-4823

• **Who sets the tax rate?**

The state portion of taxes is set by statute of state government. The County governing authority sets the county portion of the taxes

The Board of Education is responsible for the school portion. The tax rates can vary from year to year as new rates are set.

• **Where and when do I apply for an exemption?**

Exemptions may be applied for in the Tax Commissioner's Offices anytime. However, April 1 is the deadline to apply for exemptions for the current tax year. Applications received after the April 1 deadline will be held and considered for the upcoming year.

• **What are your office hours?**

The offices are both open from 8:00 A. M. until 5:00 P.M. Monday through Friday with the exception of Holidays

## MOTOR VEHICLE REGISTRATION

**TAVT** (Title Ad Valorem Tax) is due at the time of applying for title to all motor vehicles. It takes the place of Ga. Sales Tax. It is due on all motor vehicles purchased from a dealer or an individual. If you pay TAVT you will not have to pay annual ad valorem taxes on your renewal date.

**RENEWALS** - Georgia law requires that all auto registrations (tags) be renewed within 30 days before the owner's birthday. **Tags expire at midnight on the birthday** of the first person listed on the registration as owner. Renewals after this date will be subject to a 25% penalty on the tag fee. Georgia law requires collection of penalties and interest on ALL late registration renewals.

All residents who have obtained Georgia license plates during the current year should receive a renewal prebill prior to your next birthday to renew the tag. If you do not receive your prebill by 30 days prior to your birthday call (706)638-2929 and a prebill can be mailed to you or, if you come into the office one can be printed there for you. For fast convenient service, mail your tag renewal application and payment to PO Box 510, Rock Spring, GA 30739 or renew online at: <https://eservices.drives.ga.gov/>

**NEW RESIDENTS** - New residents must title their vehicle and purchase a Georgia tag and decal within thirty (30) days after residence is established. All vehicles newly titled in Georgia are subject to the TAVT (title ad valorem tax) which is based on the value of the vehicle. 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 enter children in Georgia public schools. In this case they must title the vehicle and purchase a Georgia tag and decal within 30 days after entering Georgia.

If you are coming in from another state, you must register in person, pay the TAVT (title ad valorem tax) based on the value of your vehicle as determined by the state of Georgia Department of Revenue and bring in the following:

1. Georgia Driver's License
2. Your title or finance papers if the title is held by a lien holder; account number and mailing address of lien holder
3. Your current out-of-state registration
4. Binder for new Georgia insurance
5. Odometer reading, the date you purchased the vehicle and number of cylinders
6. For a leased vehicle, the name and address of the company owning the vehicle and an original power of attorney



## LOCAL HOMESTEAD EXEMPTIONS

### Homestead Exemption for Surviving Spouse of U.S. Service Member (SS)

The unmarried surviving spouse of a member of the armed forces who was killed in or died as a result of any war or armed conflict will be granted a homestead exemption from all ad valorem taxes for county, municipal and school purposes in the amount of \$60,000 plus an additional sum. The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs. The amount for 2022 is \$101,754. The surviving spouse will continue to be eligible for the exemption as long as they do not remarry. (O.C.G.A. § 48-5-52.1)

### Homestead Exemption for Surviving Spouse of Peace Officer or Firefighter (SG)

The unmarried surviving spouse of a peace officer or firefighter killed in the line of duty will be granted a homestead exemption for the full value of the homestead for as long as the applicant occupies the residence as a homestead. (O.C.G.A. § 48-5-48.4)

### Floating Inflation-Proof Exemption

Individuals 62 years of age or over may obtain a floating inflation-proof county homestead exemption, except for taxes to pay interest on and to retire bonded indebtedness, based on natural increases in the homestead's value. If the appraised value of the home has increased by more than \$10,000, the owner may benefit from this exemption. Income, together with spouse or any other person residing in the house cannot exceed \$30,000. This exemption does not affect any municipal or educational taxes and is meant to be used in the place of any other county homestead exemption. (O.C.G.A. § 48-5-47.1)

**Property Tax Deferral Program** is an exemption for qualified homestead property owners 62 and older with gross household income of \$15,000 or less to defer but not exempt the payment of ad valorem taxes on a part or all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property.

## LOCAL HOMESTEAD EXEMPTIONS

### L1: Income Based Age 70 Exemption

Homeowners 70 years of age or older on January 1 of the taxable year and meets the \$15,000 adjusted net income limit may be granted a local exemption from the county portion of the taxes on their home and up to 5 acres of land.

### L3: Age 70 Exemption

Homeowners 70 years of age or older on January 1 of the taxable year may qualify for an additional county school tax exemption of \$50,000 off the taxable value of the home. This does not apply to City of Chickamauga Residents.

### L2: Income Based Age 75 Exemption

Homeowners 75 years of age or older on January 1 of the taxable year and meets the \$15,000 adjusted net taxable income limit may be granted a local exemption from school taxes on their home and up to 5 acres of land.

Application for homestead exemptions based on income and age require review of your Income Tax form prior to April 1 of the tax year be brought to either tax office, 122 Hwy. 95, Rock Spring, Ga or 2012 McFarland Gap Rd., Rossville, Ga.

**TO VERIFY INCOME TO RECEIVE HOMESTEAD EXEMPTIONS YOU MUST SUPPLY A COPY OF YOUR PREVIOUS YEAR'S INCOME TAX STATEMENT.**

## PREFERENTIAL & SPECIAL EXEMPTIONS

### Approval or Denial of Homestead:

With respect to all of the homestead exemptions, the Board of Tax Assessors makes the final determination as to eligibility. However, if the application is denied, the taxpayer must be notified and an appeal procedure is then available for the taxpayer.

There are five categories of property that may qualify for special assessments. These grant exemptions based upon land use values:

### These categories are:

- Agricultural Preferential Assessment
- Conservation Use Assessment
- Forrest Land Conservation Use Assessment
- Rehabilitated & Landmark Historic Assessment
- Brownfield Property Assessment

Detailed information may be obtained and the application may be filed between "January 1 and April 1" with the Board of Tax Assessors.

## ASSESSMENT APPEALS

The Board of Tax 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 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 \$1,000,000. 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 taxpayers 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 arbitration will issue a decision at the conclusion of the hearing, which is a final decision and may not be appealed further.