

## 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 fair market value rather than 40% of fair market. 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 ‘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.

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 10 - year covenant agreement between the taxpayer and local Board of Assessors is limited to forest land tracts consisting of at least 200 acres in aggregate. Penalties may apply if the covenant is breached.

**Rehabilitated and Landmark Historic Assessment** includes property that qualify 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 fair market value at the time the original 10-year covenant was entered.

**Brownfield Property Assessment** includes property which qualifies for participation in the State’s Hazardous Site Reuse and Redevelopment Program and which has been designated as 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 developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup 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 and **Farm Equipment** used in the direct cultivation of the soil may be exempt from ad valorem taxation 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 home.

**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)

**Freeport 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
- All watercraft inventory held for resale by dealer (HB 769)

**SAMUEL WADE McCORD**  
MACON-BIBB COUNTY TAX COMMISSIONER  
P.O. BOX 4724  
MACON, GEORGIA 31208-4724

PRESORTED  
STANDARD  
U.S. POSTAGE  
PAID  
MAIL SORT  
MACON 31201



## **IMPORTANT TAX INFORMATION**

### **MACON-BIBB COUNTY**

**SAMUEL WADE McCORD**  
**188 THIRD ST.**  
**MACON, GA 31201**  
**(478) 621-6500**  
**(M-F) 8:00 AM TO 5:00 PM**

**BOARD OF TAX ASSESSORS**  
**653 SECOND ST. STE 100**  
**MACON, GA 31201**  
**(478) 621-6701**  
**(M-F) 7:00 AM TO 5:30 PM**

**WILLIAM VAUGHN**  
**CHAIRMAN**

**ANDREA CRUTCHFIELD**  
**CHIEF APPRAISER**

## **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 value of non-homestead real property 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 10 days. The taxpayer must submit a certified appraisal of the subject property which the Board of Assessors must accept or reject within 45 days of receipt of the taxpayer's certified appraisal. If the taxpayer's appraisal is rejected, the Board of Assessors must certify the appeal to the County Appeal Administrator for arbitration. The arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitrator's decision may be appealed to Superior Court.

## **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, city, 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 their 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 establish 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.

## **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<sup>st</sup>. Returns are filed with either the Tax Commissioner or 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. This serves the purpose of establishing the taxpayer's appeal rights if the declared value is changed again by the Board of Tax Assessors.

## **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 County Tax Commissioner 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 Exemptions:** 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 Tax Commissioner in your county can answer questions regarding the standard state exemptions as well as any local exemptions that are in place.

**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.

**Surviving Spouse Homestead Provision:** An un 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 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.

**Homestead Exemption for Senior Citizens** is in an amount equal to the actual levy for state ad valorem tax purposes on the residence and no more than 10 contiguous acres of land for qualified applicants age 65 and older.

**The Disabled Veterans Homestead Exemption** is available to certain disabled veterans, or if deceased, to the unremarried spouse or minor children. 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 showing 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.

**Approval or Denial of Homestead:** With respect to all of the homestead exemptions, the Board of Assessors makes the determination as to eligibility. Taxpayers are notified with their annual assessment notice which includes an appeal procedure if the application is denied.