

Specialized and Preferential Assessment Programs

Two general types of specialized or preferential assessment programs are available for owners of certain types of property. One of these programs authorizes assessment at 30% rather than 40% of fair market value for certain agricultural properties being used for bona fide agricultural purpose.

The second type of preferential program is the **Conservation Use** program which provides that certain agricultural properties, timber land property, environmentally sensitive property or residential transitional property is to be valued and assessed for ad valorem tax purposes at its current use value rather than its fair market value.

48-5-7.7 GEORGIA FOREST LAND PROTECTION ACT OF 2008 provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products and excludes the entire value of any residence located on the property. In addition, the property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration in accordance with the Georgia Carbon Sequestration Registry; mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or the production of ecosystem products and services such as, but not limited to, clean air and water. This 15-year covenant agreement between the taxpayer and local board of assessors is limited to forest land tracts of more than 200 acres when owned by an individual or individuals or by any entity registered to do business in Georgia.

Each of these specialized or preferential programs requires the property owners to covenant with the Board of Tax Assessors to maintain the property its qualified use for a specified number of years. The preferential program which authorizes assessment of the property at 30% instead of 40% and the Conservation Use Program both require 10 year covenants. The Forest Land Protection Act requires a 15 year covenant between the taxpayer and the county. In **Bacon County, application for the program is filed with the Tax Assessor between January 1st and April 1st.** The Board of Tax Assessors can explain the ownership and use restrictions regarding property qualifying for any of these programs.

Other land assessment programs are available. Please refer to the appropriate code sections shown for exemption amounts and qualifications.

Rehabilitated Historic Property or Landmark Historic Property O.C.G.A. 48-5-7.2 and 7.3, Property must qualify for listing on the Georgia or National Register of Historic Places and be certified by the Department of Natural Resources.

Residential Transitional O.C.G.A. 48-5-7.4 Provides for land and improvements to receive a current use assessment due to its proximity or location in a transitional area.

Environmentally Sensitive O.C.G.A. 48-5-7.4 Property must be classified as environmentally sensitive by the Georgia Department of Natural Resources.

Brownfield Property O.C.G.A. 48-5-7.6 Property must qualify for participation in the State's Hazardous Site Reuse and Development Program and be designated as such by the Environmental Protection Division of the Department of Natural Resources.

Homestead Exemptions

Several types of homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to homestead property owned by the taxpayer and occupied as his or her legal residence (some exceptions to this rule apply and your Tax Commissioner can explain them to you).

To receive the benefit of the homestead exemption, the taxpayer must file an initial application. **In Bacon County, the application is filed with the Board of Tax Assessors. Homestead exemptions may be filed for any time during the year. However, exemptions must be filed for by April 1 to apply to the current tax year. You must still own and occupy the property as of January 1 to be eligible.** Homestead exemptions are normally filed for at the same time that the initial tax return for the homesteaded property is filed.

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, the taxpayer seeks to qualify for a different kind of exemption, if your exemption is based on income, or if you move.

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 exemptions as well as any local exemptions that are in place.

Bacon County does not have such an exemption:

Age 65 and Older Exemption from State Ad Valorem Tax If you qualify for one of the other homestead exemptions listed and are age 65 or older as of January 1, you also qualify for an exemption from the State portion of ad valorem taxes in an amount equal to 100% of the value of your home and up to 10 acres of land. The value of any additional land or improvements on the same parcel will be granted the standard maximum exemption of the homestead exemption for which you otherwise qualify.

The Standard Homestead Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount up to \$2,000 which is deducted from the 40% assessed value of the homesteaded 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 who are 62 years of age by January 1st and the net income of the applicant and spouse does not exceed \$10,000 for the preceding year (excluding social security and retirement income). The amount of the exemption is up to \$10,000 and applies to school tax including taxes levied to retire bond indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property. **(Application must be made each year.)**

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. Social Security and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is in an amount up to \$4,000 deducted from the 40% assessed value of the homestead property applies to county taxes, school taxes and the state tax and it does apply to taxes levied to retire bond indebtedness.

The social security maximum amount for tax year 2025 is \$96,432 which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2025.

The Disabled Veterans Homestead Exemption is available to certain disabled veterans in an amount up to \$121,812. 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 unmarried surviving spouse or minor children of any such disabled veteran shall also be entitled to an exemption so long as the unmarried surviving spouse or minor children continue actually to occupy the homestead, or any subsequent homestead within the same county, as a residence and homestead.

The Un-remarried Surviving Spouse Exemption shall be granted in an amount up to \$121,812 from all ad valorem taxes levied, if such person's spouse, who as a member of the armed forces of the United States, was killed or died as a result of any war or armed conflict. Documents from the Secretary of Defense must be provided stating that spousal benefits are received as a result of the death.

The Un-remarried Surviving Spouse of a Fire Fighter or Peace Officer shall be granted total exemption from all ad valorem taxes levied, if such person's spouse, who as a member of a qualified Fire Department or Peace Officer Agency, was killed or died as a result of injury in the

performance of their duty. Documents from the agency must be provided.

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. Since, however, the exemption replaces any other state and county exemption already in place for the property, taxpayers should be very careful in making application since, in many instances, the granting of this exemption will initially at least increase the amount of taxes levied on the property.

In addition to the various homestead exemptions that are authorized, the law also provides a **Property Tax Deferral Program** whereby qualified homestead property owners 62 and older with gross household income of \$15,000 or less may 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 that the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property.

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.

Homestead exemptions may be filed for any time during the year. However, exemptions must be filed for by April 1 to apply to the current tax year. You must still own and occupy the property as of January 1 to be eligible.

FREEPORT EXEMPTION

In Bacon County, Freeport Exemption is allowed at 100% exemption on eligible inventory of the following classes: A Georgia manufacturer's raw materials and goods in process and furnished goods manufactured or processed in this state when held by the original manufacturer or producer.

48-5-41.2 *All tangible personal property constituting the inventory of a business shall be exempt from state ad valorem taxation.*

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 of the property which is established as of January 1 each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of fair market value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$.100 for each \$1,000 of assessed value or .001).

Several distinct entities are involved in the ad valorem tax process:

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 an 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 in the county.

The **County Board of Tax Assessors**, appointed for fixed terms by the County Commissioner(s), in all counties except one, are responsible for determining taxability; the appraisal, assessment, and the equalization of all assessments within the county. They notify taxpayers when changes are made to the value of the property; they receive and review all appeals filed; and they insure that the appeal process proceeds properly. In addition, they approve all exemptions claimed by the taxpayer.

The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property values and assessments made by the Board of Tax Assessors. (Note: an arbitration method of appeal is available to the taxpayer in lieu of an appeal to the Board of Equalization at the option of the taxpayer at the time the appeal is filed.)

The **Board of County Commissioners** an elected body, establishes the budget for county operations each year, and then levies 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 then recommends their mill rate, which must be levied for the School Board by the County Commissioner(s).

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 1st of the tax year. In Bacon County the time for filing returns is January 1st through April 1st. These returns are filed with the Tax Assessor and forms are available in that office. The tax return is a listing of the property owned by the taxpayer and 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.

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 four 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. After a hearing is scheduled and conducted 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 or uniformity of assessment of non-homestead real property with a value greater than \$500,000, or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is dissatisfied with the Hearing Officer's decision, 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 and which may not be appeal further.

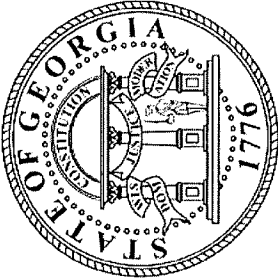
Superior Court: Directly to Superior Court (requires consent of BOA) (any/all grounds)

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IMPORTANT TAX INFORMATION

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Bacon County



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The duties 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 feel free to contact this office if you have any questions on the information addressed in this brochure, or any problems receiving efficient and personal service from our office.

Sarah Hutchinson
Tax Commissioner

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