

2024 Annual Report

CATOOSA COUNTY, GA
TAX COMMISSIONER'S OFFICE

SERVICE • INTEGRITY • TRUST

GARY W. AUTRY, TAX COMMISSIONER

OUR Mission



OFFICE OF THE TAX COMMISSIONER

PROVIDE CATOOSA COUNTY CITIZENS EXCELLENT CUSTOMER SERVICE BY HELPING THEM UNDERSTAND AND MEET THEIR RESPONSIBILITIES WHILE APPLYING THE TAX LAW WITH INTEGRITY.

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER

STATE OF THE OFFICE

As 2024 comes to a close, I am completing my 8th year in office as the Catoosa County Tax Commissioner. My vision was and continues to be to provide exceptional service to the citizens of Catoosa County and continually look for ways to better serve the taxpayers of our county. As we enter 2025, we pause to reflect on how well we performed relative to our goals, objectives, and challenges of 2024.

Although change is inevitable, our commitment to be responsible stewards of taxpayer funds has not changed. Our responsibility to meet all fiduciary and legal requirements of the State of Georgia are not subject to external influences. We remain steadfast in doing what is right. We believe in being accountable and transparent at all times.



I am thankful to the professional men and women of this office for their commitment to providing the high level of service that Catoosa citizens expect and deserve. I appreciate their focus and desire to serve, and I will continue to support every employee through our on-going training and development efforts.

Over the past two years we have had to become more resourceful and learn new ways to best serve our community. For the Tax Commissioner's Office that meant improving upon our current core competencies in how we serve the public, and developing competencies to address our ever-changing landscape.

We have accomplished this through our commitment to technology and procedural upgrades to serve those who prefer on-line and remote options to conduct business. We further expressed this through our pledge to provide the best possible customer service experience for all of our customers whether through in-person visits, by phone, or through mail.

If I, or any member of my staff can ever be of assistance to you, please do not hesitate to contact us at either of our two locations. My staff and I continue to be honored to serve the citizens of Catoosa County.

Sincerely,

Bang les Auty

Gary W. Autry, Catoosa County Tax Commissioner





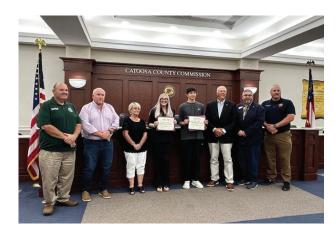
Years of Service 2024

Carmen Phillips, Ft. Oglethorpe Branch Manager 25 years

Gary Autry, Tax Commissioner

Taylor Stephens-Robbins, Records Retention & Document Control 5 years





Catoosa County Board of Commissioners and Catoosa County Fire Department Chief Daniel Walston recognized Taylor Stephens-Robbins who on June 17th of this year noticed a trash fire on the side of a busy convenience store that threatened to spread inside the building. Taylor heroically put out the fire before it got out of control.

(In the photo from he left: Commissioner Charlie Stephens, Commissioner Chuck Harris, Commissioner Vanita Hullander, Taylor Stephens-Robbins, Logan Hanson (who was also recognized for alerting a family that their home was on fire), Chairman Larry C. Black, Commissioner Jeff Long, Fire Chief Daniel Walston)

TABLE OF CONTENTS

- **3** Purpose, Accomplishments, Core Values/Goals
- 4 Vehicle Registrations
- 5 Keeping You Safe
- **6** 2023-2024 Motor Vehicle Transactions
- 7 Motor Vehicle Collections & Distribution
- 8 Property
- **9** Homestead Exemptions
- **10** Understanding Your Tax Bill
- **II** Homestead Exemption Codes
- **12** Property Revenue Distribution
- **13** Property Tax Digest
- **14** Parcel Categories
- **15** Net Assessed Property Values
- **16** Real & Personal Property Tax Levied
- **17** Property Tax Collection Rate
- **18** Important Dates



PURPOSE

The Tax Commissioner is an elected Constitutional Officer responsible for every phase of collecting property taxes, from processing property Homestead Exemption applications through preparation of the digest, billing, accounting, and disbursements.

Property taxes include those assessed on real estate, public utilities, motor vehicles and mobile homes. These collections are disbursed to school and local governing authorities. As a tag agent for the State of Georgia, the Tax Commissioner is also responsible for the collection of all fees, and penalties for motor vehicles applicable under the Georgia Code. The Tax Commissioner enforces all regulations mandated by the state.

A large percentage of the revenue realized by the Catoosa County Board of Commissioners and Board of Education is generated from ad valorem taxes collected by the Tax Commissioner. The financial stability of these institutions largely depends upon the efficient operation of the Tax Commissioner's office. Catoosa County also benefits from taxes collected on motor vehicles, mobile homes, and heavy-duty equipment.

The Catoosa County Tax Commissioner, an office established by the Georgia Constitution and elected for a four-year term, is the official responsible for receiving and processing applications for homestead exemptions; 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 taxes collected in this county.

CORE VALUES/GOALS

- Accuracy—Provide information to county officials, that is accurate so decisions can be made with confidence and in a timely manner.
- Cooperation— Be able to work with other governmental organizations, county departments, elected officials, and citizens to identify how we can work together to meet our goals.
- **Customer Service**—Treat internal and external customers with respect and assist them in a timely manner. Follow a process of continuous improvement in our operations in order to become more efficient, responsive and better serve the needs of the citizens.
- Efficiency—Maximize impact of revenue received by our office to ensure the county continuous revenue to receive an excellent return on its investment. Review expenses to ensure funds are spent wisely and waste is minimized.
- Trust—Citizens must have confidence in the Tax Commissioner's office "commitment to public service." We must allocate county funds properly and with them aim of improving our outcomes.

ACCOMPLISHMENTS

- Maintained a 98-99% collection rate on all Property Taxes; Real and Personal
- Continued ad campaign consisting of billboards, newspaper and TV for widespread awareness of homestead exemption deadline of April 1st.



VEHICLE REGISTRATIONS

New Residents

For vehicles registered out of state, the following are required to obtain a Georgia title and registration:

- The current out of state title or current out of state registration (if there is a lienholder)
- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- Lienholder's name, address and account number if applicable
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

NOTE: New residents to Georgia are required to register their motor vehicle and pay TAVT within 30 days of moving to the state. If there is a lienholder recorded on the title, the Georgia title will be printed and mailed to the lienholder. If there is NO lienholder recorded on the title, the Georgia title will be printed and mailed to the registered owner.

Vehicles Purchased from a Dealership

In most cases when vehicles are purchased from a dealership, the dealer will submit the necessary documents to apply for the title. The title application must be processed prior to the registration being issued or at the same time as the registration.

If notification of title status has not been received within 25 days from the date of purchase, contact the dealer.

Once the title has been processed, the following are required to obtain a license plate:

- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance

• An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

Vehicles Purchased from an Individual or Business

Vehicles purchased from an individual or business (other than a dealer) in a casual/private sale, are required to be titled and registered within <u>seven</u> <u>business days</u> from the purchase date.

When the seller has provided a title properly assigned to the new owner (s) the following are required to complete the title transfer:

- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration
- Copy of the bill of sale from the seller
- Original Certification of Title
- Other documentation may be required upon review of the paperwork

Note: All title transfers must be done in the purchaser's county of residence. Typically, lienholders will submit the necessary documents to apply for titles on financed vehicles.

MEET OUR MANAGERS

Carmen Phillips, Ft. Oglethorpe Branch Mgr. Roy Cantrell, Motor Vehicle Manager

Pamela Lowry, Property Tax Manager



2024

Tax Commissioner's Office Keeping You Safe



Watch for Scams

The number of people who fall victim to scams is increasing daily. Older adults are a prime target for scams as they face unique challenges that can be difficult to navigate. They are often targeted by scammers who view them as particularly vulnerable to fraudulent and deceptive schemes.

The Georgia Department of Law—Consumer Protection Division has created a guide to empower older adults with the information and resources they need to make wise choices about their money, safety, assets and well-being while avoiding fraud and exploitation.

Look for this Guide available at the Tax Commissioners Office. (Also available in Spanish)



Addy's Law in Georgia, Targets Illegal Passers of School Buses

A new school year begins with a new law as Georgia Governor Brian Kemp signed a bill with one of the highest minimum fines for passing a school bus in the nation.

In April, the legislature passed "Addy's Law" to fine motorists at least \$1,000 and imprison them for up to a year when convicted of illegally passing a school bus. The law took effect on July 1, 2024.

This law is named after 8-year-old Adalynn Pierce, who was hit and killed while attempting to board her school bus. Her family advocated for stricter punishment after she died.

The Georgia Dept of Education states on its website that "all drivers are

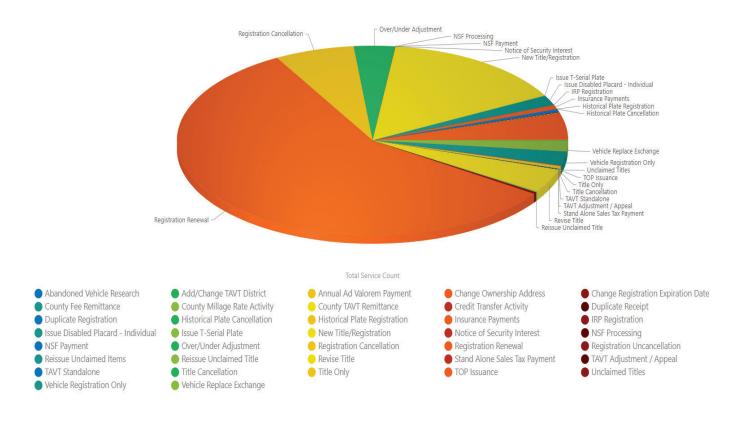
required to stop when meeting or overtaking a stopped school bus that has its red lights flashing and its stop arm extended when loading or unloading passengers."

The Georgia fine is tied for the nation's largest minimum amount. The Utah legislature passed a bill to increase its minimum fine for illegal passing to \$1,000 in May.



TOP OF C FOR STATES

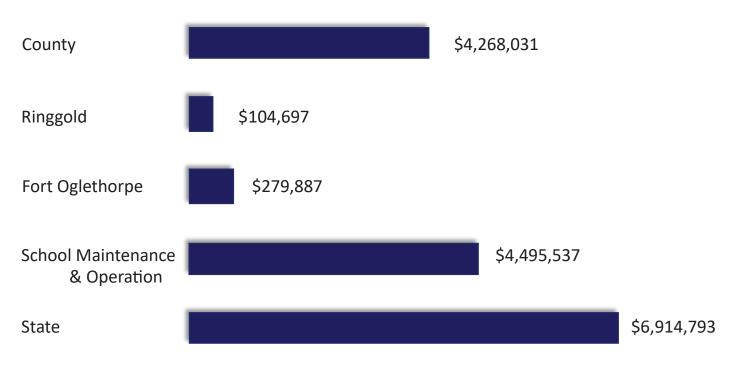
2023-2024 MOTOR VEHICLE TRANSACTIONS



SERVICE TYPE	TOTAL SERVICE COUNT
Abandoned Vehicle Research	2
Add/Change TAVT District	57
Annual Ad Valorem Payment	23
Change Ownership Address	4,141
Change Registration Expiration Date	16
County Fee Remittance	12
County TAVT Remittance	60
Credit Transfer Activity	22
Duplicate Receipt	32
Duplicate Registration	456
Historical Plate Cancellation	5
Historical Plate Registration	20
Insurance Payments	659
IRP Registration	3
Issue Disabled Placard—Individual	1,541
Issue T-Serial Plate	72
New Title/Registration	13,762

SERVICE TYPE	TOTAL SERVICE COUNT
Notice of Security Interest	14
Over/Under Adjustment	3,082
Registration Cancellation	5,935
Registration Renewal	51,757
Registration Un-cancellation	254
Reissue Unclaimed Items	17
Reissue Unclaimed Title	137
Revise Title	3,693
TAVT Adjustment / Appeal	44
TAVT Standalone	51
Title Cancellation	35
Title Only	406
TOP Issuance	82
Unclaimed Titles	5
Vehicle Registration Only	2,185
Vehicle Replace Exchange	1,705
TOTAL MOTOR VEHICLE TRANSACTIONS	90,293

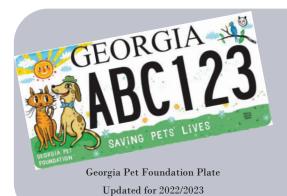
MOTOR VEHICLE COLLECTION & DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of \$16,062,945 in 2024 (Oct 1, 2023—Sept 30, 2024), which was disbursed to each of these entities as indicated.

Includes: TAVT, Ad Valorem and Sales Tax



Specialty Plates: did you know?

You may order a specialty plate for your vehicle. Specialty plates may have additional fees and requirements that vary from plate to plate. The tag office does not have most Specialty plates in their inventory. Please visit <u>https://mvd.dor.ga.gov/motor/plates/PlateSelection.aspx</u> for specific information.



PROPERTY

New Residents . . . Just Bought a Home or Property?

First of all, congratulations on your purchase! Purchasing a new property is an exciting, rewarding and sometimes challenging endeavor. The Tax Commissioner's Office wants to make the transition into your new home as smooth as possible.

Checklist for New Property Owners

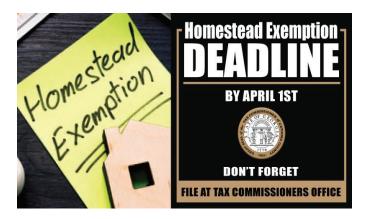
- Make sure the property taxes are paid in full by the due date. Even if taxes are prorated at closing, it is wise to ensure they have been paid.
- If you have an escrow account, make sure the mortgage company has paid the taxes.
- If this property is your primary residence, apply for a Homestead Exemption by April 1st. Applicants must own and occupy the property on January 1 of the tax year to receive the exemption.
- We do not send tax bills to mortgage companies. If the property taxes are in an escrow account, the information will be made available to your mortgage company; however, it is ultimately the responsibility of the property owner to ensure taxes are paid.

Just Sold a Home or Property?

Here are a few things to remember:

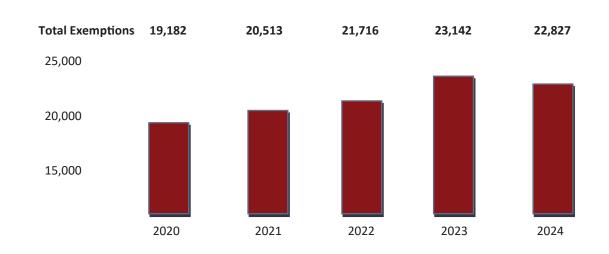
- By law, whoever owns a property on January 1 of each year is responsible for that year's property taxes.
- If the property is sold later in the year, it is possible for the January 1 owner to transfer the liability for the payment of property taxes to the new owner. This can be done through a purchase agreement or other form of contract and is usually handled at the closing.

- The Tax Commissioner does not prorate taxes between buyer and seller. This should be handled at the closing as well.
- The Tax Commissioner is required to send a bill to the owner of the property as of January 1 of that year.
- If the taxes for the year in which the property was sold go unpaid, a tax lien is issued against the property. The tax lien will also be filed in the name of the January 1 owner unless they provide proof of the sale of the property and proof of the transfer of the tax liability (closing papers or contract) within 90 days of the tax payment due date.
- The document required as proof of transfer of tax liability is generally called an "Acknowledgement and Receipt of Settlement Statement." This document may state that the taxes were prorated based on the estimated amounts prior to the release or receipt of the actual tax bill.



2023/2024 billboard and newspaper ad campaign to remind all citizens of the homestead exemption deadline of <u>April 1st</u>.

HOMESTEAD EXEMPTIONS



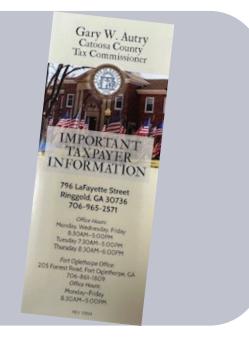
ABOUT THE GRAPH

* Chart represents total number of exemptions.

Homestead exemptions are available to Catoosa County residents depending upon your eligibility. The Catoosa County Tax Commissioner's office assists residents with determining which exemption will give them the best benefit. Application must be made in order to receive an exemption. While applications are accepted year round, the deadline for filing homestead exemption for the current tax year is April 1st.

The Tax Commissioner annually mails new homeowners a booklet that contains important tax information about the following:

- Local and state homestead exemptions.
- Preferential and conservation exemptions
- Information about other types of property.
- Important deadline dates to remember.
- How to get information about the property value appeals process.



UNDERSTANDING YOUR TAX BILL

SUPERATOOSA COUNTY CATOOSA CA							er							
		PROPERTY OWNER(S)	1 MAP C	DDE	LOCATION				BILL#			2 DISTRICT		
			00000-0	000-000	123 M	ain S	in Street		2024-00001			01		
		Smith, John	BUILDING VALUE	LAND VALUE	ACRES		FAIR MARKET Value		DUE 3	BILLING DATE		PAYMENT Good through	EXEMPTIONS 4	
			465,399	60,000	0.37		525,399		/20/2024			12/20/2024	S1	
			FAIR MARKET VALUE	40%6 ASSESSED VALUE	LESS EXEMPTIONS		TAXABLE VALUE		MILLAGE GROSS Rate tax		s	LESS CREDNTS	NET TAX	
		COUNTY M&O 5	525,399	210,160	2,000		208,160		8.3370	1,735.43			1,029.77	
		6 SALES TAX CREDIT-UNIN	IC				208,160		-3.3900			-705.66		
		COUNTY SCHOOL M&O	525,399	210,160	2,000		208,160		14.8700	3,095	5.34		3,095.34	
		TOTAL					19.8170	4,830.77		-705.66	4,125.11			
									10.0170	.,		100.00	4,123.11	
		Your 2024 Tax Levy Di	istribution						2024 Curre	nt Tax			4,125.11	
			Gene —— Govern						Penalty					
			27				QR Code With		Interest	t				
	County Opera		16,785	5,828	Your Smart Device To Pay Your Tax Online			0 ther Fees						
	73	<u> %</u>							Previous Payments					
	46,432	2,027							Delinquent	Tax*	8			
					* Plagra		that delination	t tay du	Total Due	und at the	time of	billing and the amo	4,125.11	
	THE PIE GRAPH SHOWS HOW THE AVERAGE TAX DOLLAR IS * Please note that delinquent tax due reflects total owed at the time of billing and the amount will change monthly due to Interest charges. Please read the important information regarding delinquent tax on the back of this bill. DISTRIBUTED AMONG THE VARIOUS GOVERNMENT AGENCIES. of this bill. (PERCENTAGES MAY VARY DEPENDING ON EXEMPTIONS) Please see additional information on back regarding delinquent tax and exemption code descriptions													
1	Map Co	de The property/parcel identi	fication numbe	r assigned to a	property for ta	ах а	nd valuatio	n puri	poses by the	e Tax Ass	sesso	r's Office.		
2	 Map Code The property/parcel identification number assigned to a property for tax and valuation purposes by the Tax Assessor's Office. District The section of the county in which you live for taxing purposes (District 01—County, District 02—City of Ringgold, District 03—City of Fort Oglethorpe). Local ordinances dictate applicable fees and millage rates within the districts. Voting districts do not mirror the taxing district you are in. 													
3	Due Da	te The last date that payment	of tax bills can l	be made witho	out the possibil	lity o	of interest o	or pen	alty being a	pplied.				
4	4 Exemptions Relief from a certain amount or portion of tax liability granted to a property owner upon approval of an application. Exemption amount is reflected in the "less exemptions" column of the bill.													
5	5 County Maintenance and Operation Portion of the county mill rate used to pay for the operations of the County's General Fund. Administration, Finance, Judicial, Public Works, Recreation, Public Safety and Law Enforcement functions are funded by these collections.													
6	Sales T	ax Credit Taxpayer savings bas	ed on prior yea	r Local Option	Sales Tax proc	eed	ls.							
7	School Maintenance and Operation A portion of the tax bill's mill rate dedicated to School System General Fund expenditures, operations, maintenance, and repairs of school buildings and for salaries, wages, and benefits for teachers and administrative staff, etc.													
8	8 Delinquent Amount The amount of unpaid taxes and fees outstanding from previous years (if applicable) and were subject to interest and penalty.													

SA BORGE

1776

~1853~

15

f

CREA.

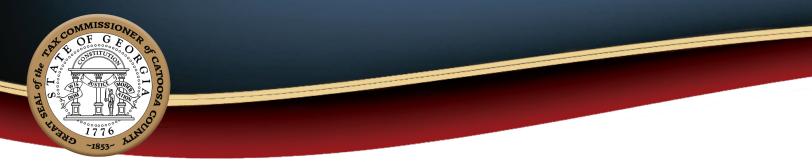


HOMESTEAD EXEMPTION CODES

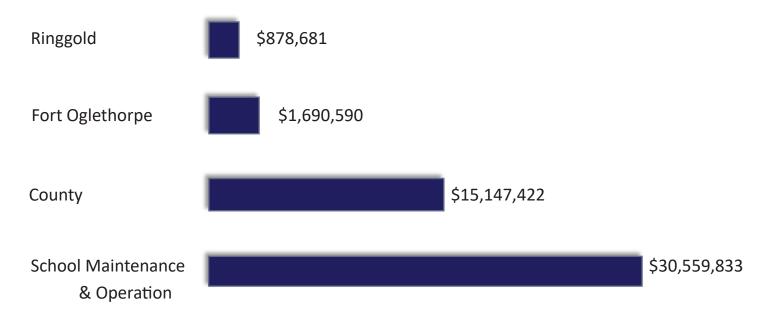
EXEMPTION AMOUNTS AND CODES

Code		Age	Exemption Amount
S1	Standard State Exemption		Any age; Primary residence; \$2,000 deduction from the 40% assessed value.
S 3		62	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S4		65	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S5	Veterans Disabled		100% (service connected or unemployable) - paperwork required.
SS	Surviving Spouse		Of 100% Disabled Veteran (service connected) - paperwork required.
L10		62	Still working; Earned income over \$10,000 (doesn't include SS & Retirement)
L11		75	Still working; Earned income over \$10,000 (doesn't include SS & Retirement)
L12		75	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
L14		75	Total household income less than \$20,000
L16		Under 62	Local Disability (SS \$20,000 or less) - paperwork required.
L23		62	Total household income less than \$20,000
L24		65	Total household income less than \$20,000
L54	New for 2020	65	Federal Adjusted Gross income of \$30,000 or less. This is an additional \$40,000 exemption from all ad valorem taxes for educational purposes (school taxes)
			This exemption expires each year and must be re-applied for 3 consecutive years with PROOF of income from each prior year.

The City of Fort Oglethorpe also has homestead exemptions that may apply to city taxes. The applications are filed along with county applications. Regular homestead exemption has the same requirements and exemption amount as the state exemption. At age 60 there is no income limit for the city tax exemption of \$40,000. At age 70 there is no income limit for the total city tax exemption. For those homeowners on SS disability, the city taxes may be totally exempted.



PROPERTY REVENUE DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of **\$48,276,526** in 2024 (Oct 1, 2023—Sept 30, 2024), which was disbursed to each of these entities as indicated.

Year's Support: Did you know?

If you are the surviving spouse (or minor child) of a recently lost loved one (within 2 years), you can petition for Year's Support. If a Year's Support is awarded it allows the taxpayer relief from property tax in the year designated on the petition.

2024 Online Payments

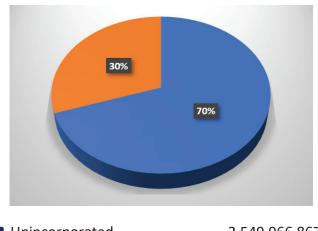
(credit card and e-check pmts online 10/1/23 to 9/30/24)

Count (transactions) 46,019

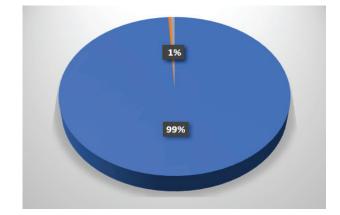
Total Amt Paid \$3,365,055

2024

PROPERTY TAX DIGEST



Unincorporated	2,549,966,867
Incorporated	1,102,561,566
Gross Digest Value	3,652,528,433



Real Estate & Personal Property	3,617,902,240
Mobile Home / Heavy	
Duty Equip	14,580,823
Motor Vehicle	20,045,370
Gross Digest Value	3,652,528,433

The Catoosa County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The Property Tax Digest is the sum of all of the assessed values, after exemptions, of properties to be taxes within the County.

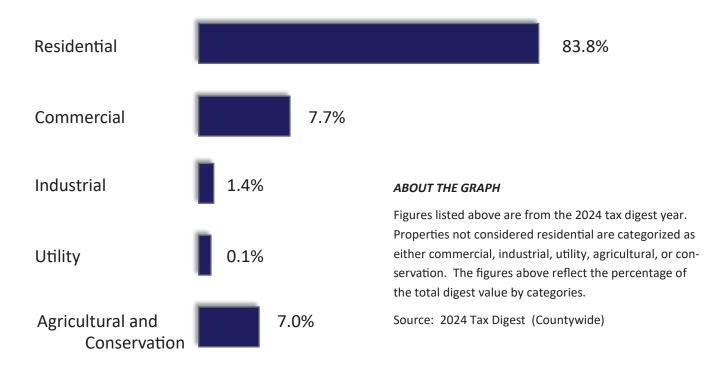
The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the governing body.

Notices of current assessment are mailed to all property owners each spring. If a property owner has a disagreement with a property assessment, an appeal may be filed up to 45 days from the notice date.

PARCEL CATEGORIES





Tax Commissioner Award

Roy Cantrell, Motor Vehicle Department Manager

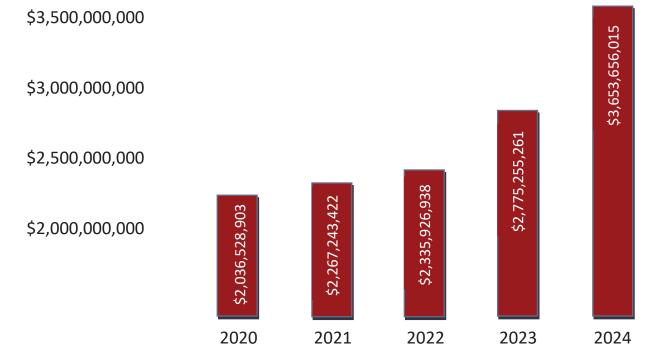
For going above and beyond the call of duty, doing more than others expect. This is what excellence is all about. It comes from striving, maintaining the highest standards, looking after the smallest detail, and going the extra mile. Excellence means doing your very best, in everything, in every way.

Citizen Comment:

We went to your office to update our homestead exemption status and worked with T. Patterson. She is professional, knows her job well and is a pleasure to deal with. She excels in all the traits that make a great employee and represents your office well.

D. Munsey

NET ASSESSED PROPERTY VALUES



ABOUT THE GRAPH

This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Catoosa County Tax Assessor

DID YOU KNOW?

The millage rate is set annually by the board of county commissioners, or other governing authority of the taxing jurisdiction, and by the Board of Education, NOT the tax commissioner.

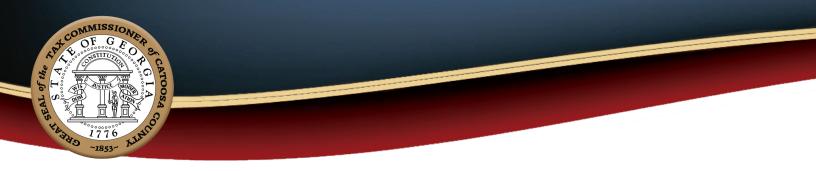
Property tax bills are mailed out by October 20 of each year. Taxes are to be paid by December 20 of the same year. Partial payments on taxes are accepted, but after the due date there is an interest fee each month.

Rising Star Award

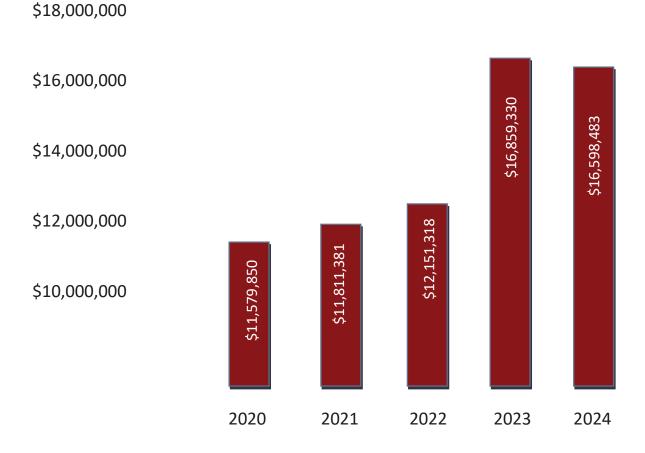
Amanda Wright, Customer Service Motor Vehicle/ Property Tax

In recognition of an emerging leader, someone who demonstrates accelerated understanding or skill in their area of expertise. Your hard work and dedication are vital to the success of our office.





REAL AND PERSONAL PROPERTY TAX LEVIED



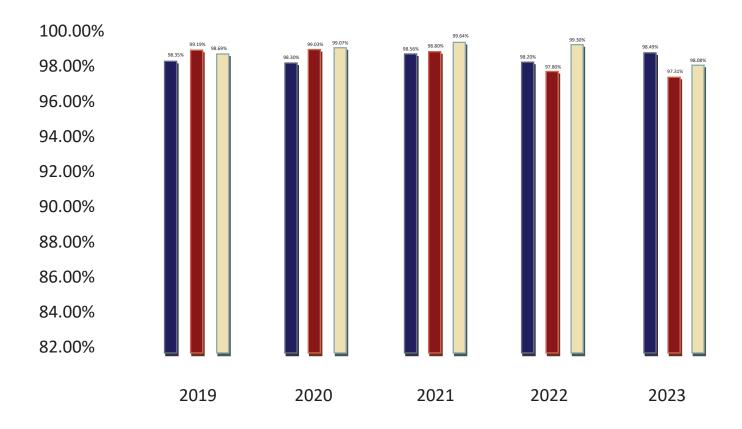
ABOUT THE GRAPH

The tax digest is presented annually to the Georgia Department of Revenue for approval before tax bills are created. This year, the original digest was \$27,985,660. The adjusted receivable amount was \$16,598,483.

DID YOU KNOW?

Real property includes tax on land and improvements. Personal property refers to tax on business furniture, fixtures, tools, inventory, equipment and also boats and aircraft. Timber Harvest tax and heavy duty equipment tax are also collected in the tax commissioners office.

PROPERTY TAX COLLECTION RATE



ABOUT THE GRAPH

Over the past five years, collection rates have consistently increased. Collection of delinquent tax years continues to increase as well. *Graph shows amount collected as of September 30 of current year for:



Real Property

Personal Property

Other (Timber, Mobile Homes & Heavy Equipment)



IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

- Motor vehicle registration expires at midnight on the <u>(first) title owner's birthday</u>
- Business or enterprise registrations expire at midnight on the **last day of the month**
- Leased vehicles are registered by the <u>lessee's</u> <u>birthday</u>

PROPERTY TAX DATES

- January 1—April 1: Property tax returns accepted (in the Tax Assessor's office). Applications for Freeport and special land exemptions accepted (in the Tax Assessor's office)
- April 1— Deadline for filing homestead exemption for the current tax year (applications are accepted year round).
- April 1—Personal Property Mobile Home taxes due.
- May 15—Assessment notices mailed by the Tax Assessor's Office.
- September 16—Tax Bills mailed to property owners. (Bills are NOT mailed to mortgage companies)
- December 20—Deadline for property tax payment.

CATOOSA COUNTY TAX OFFICE CLOSED ON THE FOLLOWING HOLIDAYS 2025:

New Year's Day	January 1, 2025
• Martin Luther King Jr. D	Day January 20, 2025
Good Friday	Apr 18, 2025
Memorial Day	May 26, 2025
Independence Day	July 4, 2025
Labor Day	September 1, 2025
Veterans Day	November 11, 2025
• Thanksgiving noo	n November 26, 2025
Thanksgiving Day	November 27, 2025
Day after Thanksgiving	November 28, 2025
Christmas Eve noc	on December 23, 2025
Christmas Eve	December 24, 2025
Christmas Day	December 25, 2025
New Years Eve noce	on December 31, 2025

In an effort to ensure transparency and accuracy in reporting of the monies in this report, it should be noted that there may be slight variations in numbers due to a live accounting system with DRIVES and variations in timeframe of collection and actual distribution.



Main Office:

County Administration Building

796 LaFayette Street Ringgold, GA 30736 (706) 965-2571 Monday, Wednesday, Friday 8:30 am—5:00 pm Tuesday 7:30 am—5:00 pm Thursday 8:30 am—6:00 pm



Fort Oglethorpe

Constitution Hall 205 Forrest Road Fort Oglethorpe GA 30742 (706) 861-1809

Monday—Friday 8:30 am—5:00 pm



DID YOU KNOW... What Property and Motor Vehicle services are available online?

- Pay property tax online
- Print tax bill online
- Renew your vehicle registration
- Pay insurance fines
- Cancel your registration
- Change your address





Now Available on our website!

Watch instructional step-by-step videos.

As always visit www.catoosataxes.com for up-to-date tax office news and announcements, to pay your property taxes, for additional information about homestead exemptions and for any questions you may have about the tax commissioners office and what we do.

OUR Vision



OFFICE OF THE TAX COMMISSIONER

TO STRIVE EVERY DAY TO BE ONE OF THE PREMIER TAX COMMISSIONER'S OFFICES IN GEORGIA

GARY WAUTRY CATOOSA COUNTY TAX COMMISSIONER

2024 ANNUAL REPORT



CATOOSA COUNTY TAX COMMISSIONER 796 LAFAYETTE STREET RINGGOLD, GA 30736 PH: (706) 965-2571 • FAX: (706) 965-5532 WWW.CATOOSATAXES.COM