

# PROPERTY TAX INFORMATION



MUSCOGEE COUNTY

LULA LUNSFORD HUFF

Tax Commissioner

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Hours of Operation  
Monday – Friday  
8:30 AM – 4:30 PM

Courteous, Prompt, Efficient Service

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## 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 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of fair market value (FMV). The amount of tax is determined by the tax rate (mill rate) set by City Council (1 mill is equal to \$1 for each \$1,000 of assessed value, or .001).

The *County Tax Commissioner*, an office established by Georgia's Constitution and elected in all counties except one (Dougherty County), is the official responsible for tax returns filed by taxpayers or designates the Board of Tax Assessors to receive all returns filed. The Tax Commissioner receives and processes applications for homestead exemption, serves as an agent for the State Revenue Commissioner for the registration of motor vehicles, and performs all functions related to billing, collecting, disbursing, and accounting for ad valorem taxes in the county.

The *County Board of Tax Assessors* is appointed for fixed terms by the governing authority in all counties except one. The board is responsible for determining taxability, appraisal, assessment, and equalization of all assessments within the county. The board notifies taxpayers when the fair market value changes. They receive and review all appeals filed, insuring appeals are processed properly. The board also approves or disapproves all exemptions. Call 706-653-4398 for more information.

The *County Board of Equalization*, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating appeals or denial of Homestead, Freeport, and taxability (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 *City Council*, an elected body, establishes the budget for county government operations each year. The Council sets the mill rate, resulting in ad valorem tax necessary to fund the city operations.

The *County Board of Education*, an elected body, establishes the annual budget for the school system and recommends the mill rate, which with very few exceptions, must be set for the school board by the city council.

The *State Revenue Commissioner* exercises general oversight of the entire ad valorem tax process.

In addition, the state levies ad valorem tax each year in an amount which cannot exceed one-fourth of one mill (.00025) which is also collected and returned by the Muscogee County Tax Commissioner.

## 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. Muscogee County residents may file returns January 1 through April 1 with the Tax Assessor's 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 as of January 1.

**ALL PROPERTY OWNERS HAVE A LEGAL RESPONSIBILITY TO FILE A PROPERTY TAX RETURN.**

## Homestead Tax Relief Grant credit (HTRG)

History: HTRG authorized for the first time by the Governor and the General Assembly in 1999, it provided for a tax relief credit in an amount up to \$2,000 per year in assessed value for all homeowners with homestead exemptions. In 2008 this credit was worth \$8,000. The relief was shown on the property tax bill for state, county, and school purposes as a credit against taxes that otherwise would have been due.

*Declining State revenues during the current recession has meant there is no money for the State to provide this tax relief to homeowners for 2009.* Legislation (House Bill 143) that passed this year (2009), states the grant will only be made available in the future, if State revenues grow at least 3% plus the rate of inflation.

## Homestead Exemptions

Homeowners may apply anytime during the calendar year for homestead. The deadline to file for the applicable tax year is April 1.

The exemption applies to homesteaded property owned by the taxpayer and occupied as the legal residence on January 1 of the taxable year.

A copy of the recorded warranty deed is required when making application.

Once granted, the homestead exemption is automatically renewed each year unless the owner moves, there is a change of ownership, or the taxpayer seeks to qualify for a different exemption.

Under authority of the state constitution several different types of homestead exemptions are provided and local governments are authorized to provide increased exemption amounts.

The Tax Commissioner can answer questions regarding the standard 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 off the state portion and \$13,500 off assessment of local value which is deducted from the 40% assessed value of the homestead property. The *homestead exemption freezes the assessment on the property*. The exemption applies to the maintenance and operation portion of the mill rate set by the county and the school board and the state mill rate levy. It does not apply to the portion of the mill rate levied to retire bond indebtedness.

The **Standard Elderly School Tax Homestead Exemption** is an increased homestead exemption for homeowners **62 and older** where the net income does not exceed \$10,000 for the prior year. (If gross income is less than \$6,000 all school taxes are exempt). Social Security and retirement income are calculated in a different category. This amount varies yearly. The maximum for 2009 was \$55,742. This exemption applies only to school tax, but it does include taxes levied to retire bond indebtedness. The amount of the exemption cannot exceed \$13,500, which is 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 prior year.

Social Security income and retirement income are calculated in a different category. This amount varies yearly. The amount for 2009 was \$55,742. This exemption, which is in an amount up to \$4,000 deducted from the state and \$21,500 off 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 **Disabled Veterans Homestead Exemption** is available to certain disabled veterans in an amount up to \$50,000 deducted on the State portion and \$67,200 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 serious disabilities, requiring proof of disability from the Veterans Administration or from a private physician in certain circumstances. *Disability must be 100%*.

The **Unremarried Surviving Spouse Exemption** is available to the unremarried surviving spouse of a member of the armed forces who was killed in any war or armed conflict in which the United States was engaged (documentation from Secretary of Defense is required) in an amount up to \$50,000.

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. However, this exemption replaces any other state and county exemption already in place for the property, and taxpayers should be very careful in making application, since in many instances the granting of this exemption will initially 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 as the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property.

### Tax Payment - 2009

40% by October 1, and balance of 60% by December 1 or the full amount (100%) by October 1. If the 40% amount is not paid by October 1 a penalty will be applied to the total tax due.

Payment may be made with cash, money orders, cashier or personal checks.

Make check payable to:  
Muscogee County Tax Commissioner  
Credit and debit cards are **NOT** accepted  
Returned check fee is \$30 or 5% of the amount of check, whichever is greater.

**NON-RECEIPT OF TAX BILL DOES NOT RELIEVE THE TAX PAYER OF THE OBLIGATION TO PAY TAXES TIMELY.**

### Freeport Exemption

Muscogee County voters have elected to exempt certain types of manufacturers' inventory pursuant to Georgia Code 48-5-48.2. Available exemptions are listed as follows:

- Class 1 — Raw materials and goods in process of a qualified manufacturer - 100% exemption.
- Class 2 — Finished goods produced within the last 12 months - 100% exemption
- Class 3 — Finished goods stored in Georgia on January 1 and destined for shipment out of state within 12 months - 100% exemption

Each Freeport Exemption must be annually applied for and approved by the Board of Tax Assessors on or before April 1 of each year to qualify for 100% of the exemption. Applications may be obtained from the office of the **Board of Tax Assessors**.

## Specialized Preferential Assessment

Two general types of specialized 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 purposes.

The other type of preferential program is the Conservation Use Program which provides that certain agricultural property, timberland, environmentally sensitive property, or residential transitional property is valued and assessed for ad valorem tax purposes at its current use value rather than its Fair Market Value.

Each of these specialized or preferential programs requires the property owner to enter into a covenant with the Board of Tax Assessors to maintain the property in its qualified use for at least 10 years in order to qualify for the preference. For more information contact the **Board of Tax Assessors**.

### Assessment Appeals

When the Board of Tax Assessors changes the FMV of the property from the value in place for the prior year or from the value that was returned by the taxpayer for the current year, a notice of that change must be sent to the property owner. If the property owner desires to appeal the change in the value, he must do so in writing within 30 days after the date of the Official Tax Notice (OTN).

The appeal must be received in the Tax Assessors Office on/or before the appeal deadline. Any appeal which is mailed must be postmarked by the U.S. Postal Service no later than the appeal deadline date. The Board reviews the valuation and informs the taxpayer of a value change. If the taxpayer remains dissatisfied, a written appeal must be filed within 21 days of the date of the mailing of the OTN, which will be forwarded to the Board of Equalization. If the Board of Tax Assessors does not change the valuation, the appeal automatically will be 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 with the decision, an appeal to Superior Court may be made within 30 days.

In lieu of an administrative appeal with the Board of Equalization, an arbitration method of appeal is also available to the taxpayer. The Board of Tax Assessors can provide details regarding this procedure. The telephone number is 706-653-4398. The assessment appeal may be made on the basis of the taxability of the property, or the uniformity of that value when compared to other similar properties in the county. The appeal must be filed within the applicable time period and cannot be filed after that time. Additionally, the appeal must not be based on any complaint about the amount of taxes levied on the property. *An appeal is not an excuse for the nonpayment of taxes.*

## The Georgia Forest Land Protection Act of 2008

The Georgia Forest Land Protection Act of 2008 (O.C.G.A. 48-5-7.7) 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. This 15-year covenant between the taxpayer and the local board of assessors is limited to forest land tracts consisting of more than 200 acres owned by an individual(s) or by any entity registered to do business in GA. For taxable year beginning January 1, 2009, all applications must be filed on or before June 1, 2009. For taxable years, beginning on or after January 1, 2010, applications must be filed on or April 1.

**FOR MORE INFORMATION CONTACT THE BOARD OF TAX ASSESSORS.**