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, value, and equalization of all assessments within the county. The board notifies taxpayers with an annual notice of assessment. They receive and review all appeals filed, ensuring appeals are processed properly. The board also approves or disapproves all exemptions. Call 706-653-4399 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, Freepoint, and taxability (Note: An arbitration or Hearing Officer 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 by 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 EXEMPTIONS

Homeowners may apply anytime during the calendar year for homestead in the Property Tax Office. 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 their legal residence on January 1 of the applicable 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.