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# PROPERTY TAX INFORMATION



MUSCOGEE COUNTY

**LULA LUNSFORD HUFF**

**Tax Commissioner**

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**Hours** Monday – Friday  
8:30 AM – 4:30 PM

**Website:** [www.columbusga.org/taxcommissioner](http://www.columbusga.org/taxcommissioner)  
<https://etax.dor.ga.gov/>

**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, 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 Assessors - BOA** 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, insuring appeals are processed properly. The board also approves or disapproves all exemptions.

The **County Board of Equalization- BOE**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating appeals or denial of Homestead, Freeport, and taxability. An arbitration or Hearing Officer method of appeal is available to the taxpayer in lieu of an appeal to the B.O.E. at the time the appeal is filed.

The **City Council**, an elected body, establishes the budget for county government operations each year, then sets the mill/tax rate 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. Effective 2016 there is no ad valorem tax levied by the state.

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## 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**

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## REAL AND PERSONAL PROPERTY

**Real property** consist of real estate and any permanently affixed improvements, such as buildings.

**Personal property** consists of:

- (a) Furniture, fixtures, machinery, equipment, inventory of any personal property used in business.
- (b) Aircraft and boats/motors owned by any individual or corporation.

Boats and motors are taxed in the county where they are “functionally” located (in a county in the State for a cumulative period of 184 days or more during the immediately preceding calendar year) for recreational or convenience purposes.

Aircraft are taxed at the location where hangared or tied down and where flights normally originate. Any aircraft having no permanent location are taxable at the domicile of the owner unless they acquire a business location elsewhere.

All tangible personal property of the taxpayer, except motor vehicles, trailers and mobile homes, shall be exempt from ad valorem taxation if the actual fair market value of the total amount of taxable tangible personal property as determined by the Board of Tax Assessors does not exceed \$7,500.

## HOMESTEAD EXEMPTIONS (HE)

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 and Georgia drivers license (reflecting current address) 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.

**H1(S1)- The Standard Homestead Exemption** is available to all homeowners who otherwise qualify by ownership and residency requirements, this is a \$13,500 reduction in the 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. It does not apply to the portion of the mill rate levied to retire bond indebtedness.

**H3(S3)- The Standard Elderly School Tax HE** 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 social security maximum for 2019 is \$68,664. This exemption applies only to school maintenance and operation. It does not apply to retirement of bond indebtedness.

**H2(S4)- The Standard Elderly General HE** 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 social security amount for 2019 is \$68,664. 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.

**H5(S6)- The Disabled Veterans HE** is available to certain disabled veterans in an amount up to \$50,000 deducted plus \$85,645 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%.

**HE(SE)- The Unremarried Surviving Spouse HE** 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 \$85,645.

**HG(SG)-The Unremarried Surviving Spouse of a Fire Fighter or Peace Officer HE** shall be granted total 100% exemption from all ad valorem taxes levied, if such person's spouse, who as a member or 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.

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.

## SPECIAL EXEMPTIONS

Freeport Exemption is available for certain types of manufactured inventory. (GA.Code 48.-5 - 48.2)

Application for Freeport Exemption must be made annually 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.

**Agricultural Properties.** This program authorizes assessment at 30% rather than 40% of fair market value for certain agricultural properties being used for bona-fide agricultural purposes.

**Conservation Use.** The Conservation Use Program 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.

**Forest Land Protection.** The Georgia Forest Land Protection Act of 2009 (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 or wood fiber products.

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## TAX PAYMENT - 2019

**Installments:** Taxes are due January 1 and payable in installments of 40% by October 1, and balance of 60% by December 2 or the full amount (100%) by October 1. Interest will be applied after each installment due date and a 10% penalty will incur on Dec. 21st.

**Payment Method:** cash, money order, cashier or check, credit or debit cards

**Make check payable to:**

- **Muscogee County Tax Commissioner**
- Returned check fee is \$30 or 5% of the amount of the check, whichever is greater.
- **An appeal is NOT an excuse for nonpayment of taxes.**

## ASSESSMENT APPEALS

The tax payer is required to pay 100% of the prior year's tax or 85% of the current year's tax (whichever is less) by the due date indicated on the temporary tax bill.

**Process:**

The BOA is required **annually** to issue an **Annual Notice of Assessment** for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment **must** 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 BOA. Georgia provides a uniform appeal form for use by property owners. The property owner must declare the chosen method of appeal:

**Board of Equalization:**

The appeal is filed by the property owner and reviewed by the BOA. The BOA may change the assessment and send a new notice. The property owner may appeal the new assessment in the amended notice within 30 days. This second appeal made by the property owner, and any initial appeal, which is not amended by the BOA, is automatically forwarded to the BOE. 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 issue of the appeal is the value of non-homestead real property, equal to or greater than \$750,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

**Arbitration:**

An arbitration appeal is filed with the BOA who must within 10 days notify the taxpayer of the receipt of the arbitration appeal in which the taxpayer must supply a certified appraisal and filing fees within 45 days. The BOA will have 45 days upon receiving the appraisal to accept or reject it. If the taxpayer's appraisal is rejected the BOA must certify the appeal to the county Clerk of Superior Court for arbitration. The judge authorizes the arbitration and a hearing is scheduled within 30 days. The arbitrator will issue a decision at the conclusion of the hearing, which is final and which may not be appealed further.

**For more information contact the Board of Tax Assessors: 706-653-4398; 3111 Citizens Way, Columbus, GA 31906**