

## HOMESTEAD EXEMPTIONS

\*Homestead exemptions are filed in the Tax Assessors' office located at 2782 Marietta Hwy, Ste 200, Canton, GA 30114.

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. In addition, local governments are authorized to provide for increased exemption amounts. The exemptions apply to property owned by the taxpayer and claimed as his/her legal residence as of January 1<sup>st</sup> of the taxable year.

### Applications for Exemptions:

To receive the benefit of the exemption, the taxpayer must file an initial application with the Tax Assessors' Office. The application may be filed any time after you become eligible but must be filed by April 1<sup>st</sup> of the tax year the exemption is to be granted. Applications received after that date may be applied to the *next* year's tax bill.

Once granted, the exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership, moves to a different location or the taxpayer seeks to qualify for a different exemption. There are a number of exemptions available to property owners in Cherokee County.

### Regular Homestead Exemption (S1)

-For all property owners who occupy the property as of January 1 of the application year.  
-If qualified homeowner will receive \$2,000 off assessed value for State & School M&O and \$5,000 off the assessed value for County M&O.

### Homestead Freeze Exemption (L7)

-A base value for county tax purposes from the year of application will be established.  
-Even though the County appraised value will change due to market value updates, the County portion of taxes will continue to be calculated using the base-year value, unless the property value drops below that value.

### Elderly School Tax Exemption (S3)

-Must have homestead exemption  
-Owner must be 62 years old as of January 1 of the effective tax year.  
-exemption will come only on one (1) dwelling  
-If qualified, owner will be exempt from school taxes up to \$156,000 of assessed value.

### Double Homestead Exemption (S4)

-Must have homestead exemption  
-Must be 65 years of age or older before January 1<sup>st</sup> of the effective tax year.  
-Has income requirements  
-If qualified owner will receive \$4,000 off assessed value for State and \$5,000 off assessed value for County M&O and \$156,000 off assessed value for School M&O.

### Disabled Veterans / Disabled Veterans Widow Exemption (S5)

-Requires a letter from the U.S. Department of Veterans Affairs stating you are 100% disabled.  
-Widow cannot be remarried to qualify for disabled veteran's exemption.  
-If qualified you will be exempt \$73,768 off the assessed value- applies to both County and School taxes.

### Disability School Tax Exemption (S6)

-Must have homestead exemption  
-Requires letter from your doctor stating that you are 100% totally and permanently disabled as of January 1 of the application year or before.  
-Exempt from school tax for up to \$156,000 of assessed value.

### Spouse of Peace Officer or Firefighter killed in the line of duty Exemption (SG)

-Must have homestead exemption  
-Un-remarried  
-Must provide a copy of the decedent's obituary or death certificate and sign a form stating that you are lawfully entitled to this exemption.  
- If qualified provides 100% exemption from ALL taxes (state, county, city and school).

### Approval or Denial of Exemptions:

With respect to all of the exemptions, the Board of Tax Assessors makes the determination as to eligibility.

### Other Contacts

Tax Assessors	678-493-6120
Board of Commissioners	678-493-6000
Board of Education	770-479-1871
Voter Registration	770-479-0407
Animal Shelter	770-345-7270

### Motor Vehicle Emission Testing

Most gasoline-powered vehicles with a gross vehicle weight of 8,500 pounds or less and over three model years old are required to pass an annual Georgia emission inspection, prior to registration and renewal.

You may be eligible for a Senior Emission Waiver if:

- you are age 65 or older
- you are the registered owner of a vehicle 10 model years old or older.
- you drive said vehicle less than 5,000 miles a year.
- Apply at the Tag office or [cleanairforce.com](http://cleanairforce.com)

### Motor Vehicle Online Registration Renewal

Do you want to skip a trip to the tag office?

To renew online, vehicles must have valid Georgia insurance electronically transmitted to the state database, and emission test (if applicable). You can pay with VISA, Discover, American Express or MasterCard. The Georgia Department of Revenue charges a credit card convenience fee of 2.35% (\$1.00 minimum) to renew online. Your registration must be renewed by the renewal date each year or penalties are assessed.

You cannot renew online if any of these apply:

- Registered owner has a change of address
- Vehicle is covered by Georgia Fleet policy
- Vehicle is covered by Georgia self-insured policy
- Vehicle has a specialty plate that requires supporting documentation to renew the registration.

### Property Tax & Tag Locations

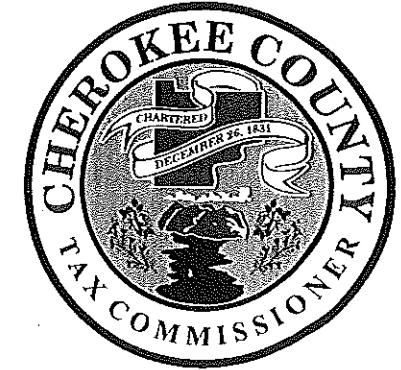
#### Canton Office

2780 Marietta Hwy-Canton, GA 30114  
678-493-6400

#### Woodstock Office

155 Towne Lake Pkwy-Woodstock, GA 30188  
678-493-6400

Hours of operation are Monday – Friday 8 AM- 5 PM  
The Canton office is open various Saturdays, please visit our website for further details.  
[www.cherokeega.com](http://www.cherokeega.com)



## Property Tax & Motor Vehicle Information



A guide for Cherokee County Residents  
provided by:

Sonya Little, Cherokee County  
Tax Commissioner

## GENERAL PROPERTY TAX 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<sup>st</sup> of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of the fair market value. The amount of tax is determined by the tax rate levied by the various entities. (One mill is equal to \$1.00 per \$1,000 of assessed value.) 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 two, serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collecting, disbursing and accounting for the taxes collected in the county.

The County Board of Assessors, appointed for fixed terms by the County Commissioners in all counties except one, is responsible for the appraisal assessments within the county. The Board notifies taxpayers when changes are made to the values of the property; receives and reviews all appeals filed on real property, personal property and insures the appeal process proceeds properly. In addition, the Board is responsible for receiving and processing applications for homestead exemptions including approving all exemptions claimed by the taxpayer.

The County Board of Equalization appointed by the Grand Jury, is the body charged by law with the hearing and deciding administrative appeals to property values and assessments made by the Board of Tax Assessors.

The Board of County Commissioners, elected in all counties, establishes the budget for county government operations each year and 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, elected in all counties, establishes the annual budget for school purposes and recommends a mill rate, which, with very few exceptions, must be levied for the school board by the county governing authority.

The State Revenue Commissioner, exercises general oversight of the entire ad valorem tax process which

includes annual audits of the Tax Assessors and Tax Commissioners and the approval of the tax digest.

### TAX RETURNS

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal) owned January 1<sup>st</sup> of the tax year. The time for filing returns is January 1<sup>st</sup> through April 1<sup>st</sup>. These returns are filed with the Tax Assessors 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 determined for the preceding year and the taxpayer is required to file a new return only as additional personal property is acquired, improvements are made to the existing property if other changes occur. A new return, filed during the return period, may also be made by a 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.

### HOW IS PROPERTY APPRAISED?

To find the value of any piece of property the assessors must first know what properties similar to it are selling for, what it would cost today to replace it, how much it takes to operate and keep it in repair and what income it may earn. Using these facts, the assessors can then go about finding the property's value in three different ways.

#### **Sales Comparison Approach**

The first method compares your property to others that have sold recently. These prices, however, must be carefully analyzed to get the true picture. One property may have sold for more than it was really worth because the buyer was in a hurry and would pay any price. Another may have sold for less than it was actually worth because the owner needed the cash right away. When using the sales comparison approach, the assessors must always consider such overpricing or underpricing and analyze many sales to arrive at a fair valuation of your property. Size, quality, condition, location and time of sale are also important factors to consider.

#### **Cost Approach**

Another way to value your property is based on how much money it would take, at current material and labor costs, to replace your property with one similar. If your property is not new the assessors must also determine how much it has depreciated. In addition, the assessors must determine how much a parcel like yours would be worth if vacant.

#### **Income Approach**

The third way is to evaluate how much income your property would produce if it were leased at market rate. The assessors must consider operating expenses, taxes, insurance, maintenance costs and the return most people would expect on your kind of property.

### 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** of the date on the Notice of Current Assessment. 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 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 methods of appeal are: 1) Board of Equalization with further appeal to the Superior Court. 2) Arbitration method with further appeal rights which requires the appealing party to submit a recent certified appraisal of the property within 45 days of filing the appeal. 3) Hearing Officer Method for non-homestead real property with a fair market value over \$750,000. 4) File directly to Superior Court \* additional cost/fees may apply.

### SPECIALIZED & PREFERENTIAL ASSESSMENT PROGRAMS

#### **Agricultural Preferential Assessment**

Program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40%. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

#### **Conservation Use Assessment**

Program provides for an assessment based on a statutory 'use-value'. Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

#### **Forest Land Conservation Use**

Assessment provides for an ad valorem tax exemption for property primarily used for the production of trees, timber or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. This 15-year covenant agreement is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

### Property Tax Bill Due Date

Note that billing and due dates may change year-to-year as required by the Cherokee County Board of Commissioners. However typically real and personal property bills are due December 20<sup>th</sup> of each year. Non-homesteaded Mobile Homes are typically due April 1<sup>st</sup> of each year.

### City Taxes

The Tax Commissioner collects for the cities of Ball Ground and Nelson. So property owners within those City limits will only receive one tax bill which will also include their City taxes. For information on taxes in other Cities please contact them directly.

### Buying/Selling Property

The Tax Commissioner is responsible for billing the property owner on record as of January 1 for each tax year. If the property has changed ownership after January 1 and before the tax billing, a tax bill will also be sent to the new owner, if a settlement statement was provided to our office.