

Many property owners have questions about their property appraisal. Some typical concerns are addressed in the following questions and answers.

**McDuffie County
Board of Assessors
210 Railroad St.
Suite 1531
P.O. Box 697
Thomson, GA 30824**

**Phone: (706) 595-2128
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Before you receive your tax bill, you will receive a "Notice of Assessment" from our Office. This notice will show the appraised value of your property, which also will be used to calculate the amount of your next tax bill.

The Board of Assessors and their staff are required by law to investigate and determine the location, ownership, and fair market value of all taxable property. Failure to comply with this state law could result in costly penalties to the county and consequently passed on to the taxpayer.

Q: What is a Tax Return?

A: 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. In McDuffie County the time for filing returns is January 1 through April 1. These returns are filed with the Board of Assessors and forms are available in our 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 finally determined for the preceding year and the taxpayer is required to file a new return only as additional property is acquired, improvements are made to existing property, or other changes occur. A new return, filed during the return period, may also be made by the 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 Assessors. This serves the purpose of establishing the taxpayer's appeal rights if the declared value is changed again by the Board of Assessors.

Q: Why must my property be appraised?

A: State law governs everything the Assessors do. Therefore, if the Board of Assessors does not comply with state law (48-5-343) the county governing authority will be assessed costly penalties (48-5-345, 346) if assessments do not meet state regulations (560-11-2-56) or fair market value.

Q: What is Fair Market Value?

A: Georgia law defines fair market value as a transaction carried out by unrelated or unaffiliated parties, as by a willing buyer and a willing seller, each acting in his or her own self-interest, including but not limited to a distress sale, short sale, bank sale, or sale at public auction. Fair Market Value is the appraised value of your property by the McDuffie County Board of Assessors.

Q: How is Fair Market Value determined?

A: The Board of Assessors are required by law to consider those factors a buyer and seller would consider in arriving at a selling price. These include the replacement costs, recent sales of similar properties in the neighborhood, the property's income producing capability, the property's zoning and use, and any legal restrictions, which would affect the potential use of the property.

Q: What is Assessed Value?

A: By Georgia law, a property's assessed value is set at 40% of fair market value, as determined by the Board of Assessors.
Example: \$100,000: Market Value
 \$40,000: Assessed Value
The amount of tax you pay is based on the assessed value of your property.

Q: What if I don't agree with the value placed on my property? Can I appeal it?

A: Yes. Georgia law provides the following 3 areas for your appeal:

- 1) Taxability: is the property taxable to begin with, or should it be exempt.
- 2) Uniformity: how does my property value compare with the value of other similar properties in your area or neighborhood?
- 3) Value: is the value set by the assessors correct?

(The "amount of tax" is not a valid reason for appeal.)

Q: How do I appeal my property valuation?

A: The Board of 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. 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 three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the board of assessors. The board of assessors may change the assessment and send a new notice. The property owner may appeal the assessment in the amended notice within 30 days. This second appeal made the property owner or any initial appeal which is not amended by the board of assessors is automatically 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, 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, but only when the value is equal to or greater than \$1,000,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the board of assessors who must notify the taxpayer of the receipt of the arbitration appeal within 45 days. The taxpayer must submit a certified appraisal of the subject property which the board of assessors may accept or reject. If the taxpayers appraisal is rejected the board of assessors must certify the appeal to the county clerk of superior court for arbitration. The arbitration is authorized by the judge 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.

Q: Does an increase in my property value mean an increase in my tax?

A: That depends on how much your valuation increases and how much the millage rate is adjusted for the current tax year. The amount of your tax is determined by the combined budgets of each of the governing authorities. A rate (called the millage rate) is set by the governing authorities. When this rate is, applied to your assessed value this will determine your share of tax revenue that is needed for the operation of the governing authorities.

Q: How is the millage rate (tax rate) determined?

A: After the Assessors' staff has completed their review of current appraisals: we then turn the data over to the Tax Commissioner's office to add other taxable property such as motor vehicles to the tax digest. The Tax Commissioner and Assessors' office then balance all assessments and exemptions. After a thorough review of the digest valuations and exemptions has been completed, we then hand the tax digest totals over to the "Governing Authorities". The "Governing Authorities" in turn determine the tax rate (millage rate) for each of their respective entities.

See the following example:

Total Budget Net Tax Digest Mill Rate
\$4,250,000 ÷ \$536,874,984 = 7.92

In this example, 7.92 is the amount that will be levied on every \$1,000 of assessed value.

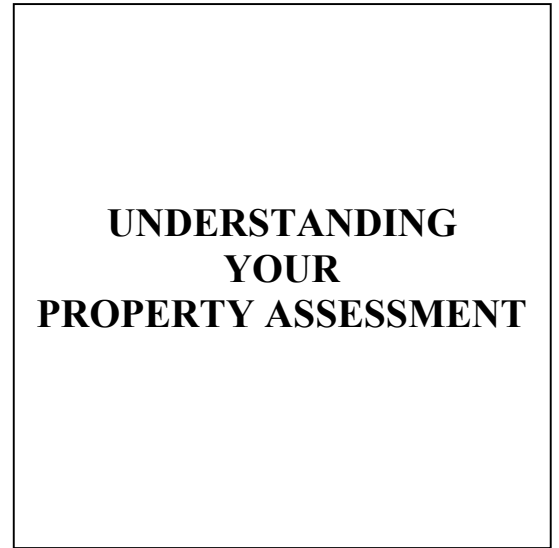
Q: How are my taxes figured?

A: Appraised Value (determined by Assessors) \$ _____
x 40% (assessment rate in GA)
= Assessed Value
- Applicable local or State Exemptions
= Net Assessment
x Millage Rate (tax rate)
= Tax

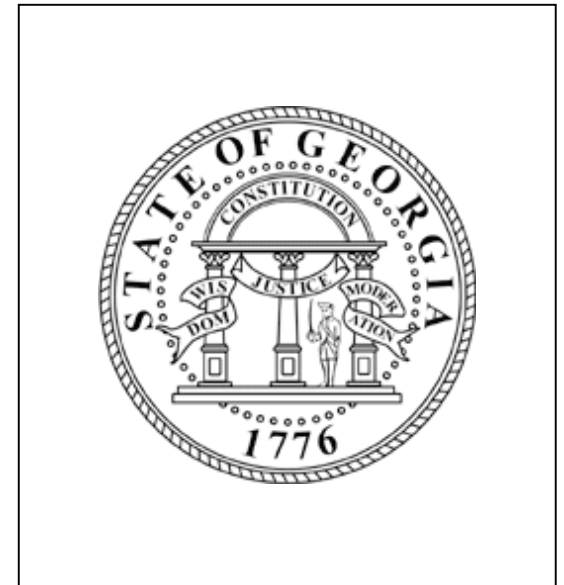
THE PRECEDING IS GENERAL IN NATURE AND DOES NOT CONSTITUTE LEGAL ADVICE. PROPERTY TAX LAW IS GOVERNED BY THE OFFICIAL CODE OF GEORGIA. THEREFORE, FOR ANY QUESTIONS PERTAINING TO LEGALITY PLEASE CONSULT AN ATTORNEY.

IF YOU HAVE ANY QUESTIONS ABOUT YOUR APPRAISAL, YOU CAN VISIT US AT 210 RAILROAD ST. SUITE 1531, THOMSON, CALL US AT (706) 595-2128 BETWEEN THE HOURS OF 8:00 A.M. & 5:00 P.M., OR WRITE US AT P.O. BOX 697, THOMSON, GA, 30824.

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