

PROPERTY TAXES

Your Rights & Responsibilities



Henry County Tax Commissioner

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**Visit our website at www.HenryCountyTax.com
for online assistance with the following:**

- **Property Tax** - Homestead Application, Property Search and Payments
- **Motor Vehicle** - Tag renewals, Insurance fines and Cancel Registrations
- **Occupational Tax** - Applications - apply online and set appointments, Renewals and Payments

General Information

Henry County is proud to offer you this brochure in hopes that it will give you some valuable information about property taxes and motor vehicles. You have rights as a taxpayer and we want you to be able to take advantage of them. The next few pages will describe each one to you.

The ad valorem tax system is a large source of revenue for local governments in Georgia. Ad valorem tax is defined as a tax based on value. The fair market value is established each year on January 1st and the owner as of January 1st has the property placed in their name or names for taxation. Several boards or offices are involved in this process and they are explained below:

1. **The County Tax Commissioner** is an office established by the Constitution of the State and is an elected position in all but one county. Tax Commissioners are responsible for the billing, collection and disbursement of taxes in two specific areas - Property and Motor Vehicles. Property tax responsibilities include the billing and collection of Ad Valorem taxes for all Real and Personal property, along with the accurate disbursement and accounting for all funds collected. The Tax Commissioners office also accepts, on behalf of the Board of Assessors, applications for homestead exemptions from Ad Valorem. Motor Vehicle responsibilities include serving as an agent for the State Revenue Commissioner's office to register motor vehicles and process title applications.
2. **The County Board of Assessors** is appointed for fixed terms by the County Commissioners in all counties. They are responsible for the appraisal equalization and assessment of all taxable property within the county. They notify taxpayers when changes are made to the value of the property. They receive and review all appeals filed; they ensure that the appeal process proceeds properly; and they review all exemptions including homestead claimed by the taxpayer.
3. **The County Board of Equalization** is appointed by the Grand Jury. This board is charged by law with hearing and adjudicating administrative appeals to property values and assessments made by the Board of Assessors. There is also an arbitration and hearing officer method of appeal that is available to the taxpayer.
4. **The Board of County Commissioners** establishes the budget for county government each year and levies the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax. The Board of County Commissioners is elected.

5. **The Board of Education** establishes the budget for school purposes and they recommend their mill rate to the County Commissioners for final approval. This board is also elected.
6. **The State Revenue Commissioner** does checks and balances of the county digest to ensure taxpayers are being assessed equally and at fair market value. The state's levy was eliminated in the year 2016.

Tax Returns and Assessment Appeals

Taxpayers are required to file a tax return between January 1st and April 1st for all real and personal property purchased in the preceding year. These returns are filed in the Tax Assessors office. A tax return is a listing of the property owned and a declaration of the value of the property.

A taxpayer will not be required to file another return on the same piece of property unless there are additions or some of the existing property has been sold. A new return may be filed any year 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. A Taxpayer's return of value must be filed between January 1st and April 1st to be considered for the current year value.

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property each year. 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 Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. Property owners should assert a value for each property appealed. In that initial written dispute, the property owner must declare the chosen method of appeal. The three methods of appeal include:

1. **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 by 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.

- 2. Hearing Officer:** For Non-homestead real property or wireless personal property valued in excess of \$500,000, the taxpayer may choose to have their appeal heard by a Hearing Officer, who is a certified appraiser. Hearing Officer decisions may be appealed on to Superior Court if the taxpayer so chooses.
- 3. Arbitration:** An arbitration appeal may be filed with the Board of Assessors. The taxpayer must submit a certified appraisal of the subject property, which the Board of Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Assessors must certify the appeal to the County Clerk of Superior Court for arbitration.

Homestead Exemption

The purpose of the homestead exemption is to reduce the tax burden for the homeowner. Henry County has exemptions that exceed the state exemptions. Henry County is able to offer these increased exemptions because the growth on the County's digest has been stable.

How and When to File

A person must own their property and reside at the property on January 1st in order to receive the exemption for that year.

You are only entitled to receive homestead exemption on one property. Married couples are considered one family unit and can only receive one homestead exemption on one property, even if only one spouse is listed on the deed.

A taxpayer can file for the homestead exemption year round, but the filing must be done by **April 1st** to receive the exemption in that year. You must be living in your home on January 1st to qualify for that year. To file you need your recorded Warranty Deed; Georgia Driver's License, showing the current Henry County address for both you and your spouse, regardless of whose name appears on the deed. All vehicles must be registered in Henry County. Tag registrations must be provided. If divorced, you will need to provide the Divorce Decree. You can file for homestead exemption at the Tax Commissioners office located at 140 Henry Parkway, McDonough or 164 Burke Street, Stockbridge. You can also make application on our website at www.HenryCountyTax.com.

DEADLINE FOR FILING HOMESTEAD IS APRIL 1ST (O.C.G.A. § 48-5-45)

**Homestead fraud is a misdemeanor. Anyone filing a false or fraudulent claim for exemption shall be taxed at double the tax amount otherwise to be paid.
(O.C.G.A. § 48-5-51 (3) (b))**

Regular Homestead Exemption

You must own your home and reside there on January 1st of the year in which you apply for the exemption. The exemption for county purposes is \$15,000 and for school purposes it is \$4,000. You only file once as long as you live in the same house.

School Tax Exemption (Qualify at age 62)

School tax exemption is only applicable with an age exemption. The age exemption begins at 62. A new Homestead application must be made upon reaching the age of 62 (for the L2) as of January 1st. This exemption is applied to the School M&O and School Bond taxes. At age 62, the school exemption is \$20,000; at age 65, the school exemption is \$80,000; at age 68, the school exemption is \$120,000; and at age 70, the full school exemption is applied. Once you have applied for the L2 age exemption at the age of 62, the school tax exemption will apply and will increase at the ages of 65 and 68 until the full exemption is reached at the age of 70.

You must apply for the age exemption to obtain the school tax exemption. You only need to apply one time for the age exemption; the age exemption will automatically increase as you age.

Disability Exemption

You may receive a \$50,000 exemption if you are permanently disabled and under the age of 65. You must have two documents stating that you are permanently disabled and unable to be gainfully employed. These may be two doctor's statements or one doctor's statement and an award letter from the Social Security Administration. Once you reach the age of 65, your disability exemption will be automatically converted to the higher exemption.

Water Bond Exemption

You must qualify for the regular homestead exemption and the homeowner must be at least 65 years of age on January 1st. The exemption is \$15,000 and applies to the water bond. Once you have applied for the school exemption at age 62, this will automatically be added the year in which the homeowner is age 65 on January 1st.

Surviving Spouse of Peace Officer/Firefighter

An unremarried spouse of a peace officer or firefighter killed in the line of duty will be exempt from all property taxes, upon application and qualification.

Disabled Veterans Exemption

You must own your home and reside there on January 1st of the year in which you apply for the exemption. You must be a service-connected disabled veteran, who was discharged under honorable conditions and who has been adjudicated by the Veteran's Administration as being totally disabled or less than 100%, but compensated at 100% due to unemployability. The amount under Federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

To qualify for the exemption per O.C.G.A. 48-5-48 or O.C.G.A. 48-5-52. 1, You must provide documentation from the Veteran's Administration.

Please visit our website at HenryCountyTax.com to view the Homestead Exemption Chart reflecting the current year exemption amounts.

Year's Support

Any person that loses a spouse where the deceased person was included on the property deed may apply for a year's support. This could exempt the taxpayer from a year's taxes. A year's support is applied for in the Probate Judge's office. The Henry County Probate Court's phone number is (770) 288-7600.

Preferential Assessment

Tangible real property of 2,000 acres or less that is devoted to "Bona Fide Agriculture Purpose" may receive this exemption. The owner must sign a ten (10) year covenant dedicating the property for agriculture use for the entire ten (10) years. The assessed value of the dedicated property will be reduced by 25%. You apply for this exemption between January 1st and April 1st in the Tax Assessors office

Conservation Use Assessment

Conservation Use Valuation is a ten (10) year covenant for properties that support a “bona fide conservation use” as defined in State of Georgia Law O.C.G.A. § 45-5-7.4. In general, this means properties whose primary purpose is good faith production of agricultural products or timber. The owner shall sign a ten (10) year covenant dedicating the property conservation use. Applications for this exemption shall be submitted between January 1st and April 1st in the Tax Assessors Office.

Freeport Exemption

Qualified inventory of goods in the process of manufacture, finished goods in the hands of a Georgia producer for 12 months, finished goods stored that are destined to be shipped out of Georgia within 12 months or finished goods shipped into Georgia and stored for shipment out of Georgia within 12 months are eligible for Freeport Exemption. Only the Henry County Freeport Exemption application shall be used and must be submitted between January 1st and April 1st of each year to the Tax Assessors office to be eligible for the full exemption.

The Georgia Forest Land Protection Act

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, and excludes the entire value of any residence located on the property. Forest land conservation use property may include land that has been certified as environmentally sensitive property by the Department of Natural Resources or property that is kept in accordance with a recognized sustainable forestry certification program. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration in accordance with the Georgia Carbon Sequestration Registry; mitigation and conservation banking that results in restoration or conservation of wetlands and other natural resources; or the production and maintenance of ecosystems products and services, such as, but not limited to clean air and water.

This 10-year covenant agreement between the taxpayer and local Board of Assessors is limited to forest land tracts consisting of at least 200 acres when owned by an individual or individuals or by any entity registered to do business in Georgia. Property that qualifies for forest conservation use assessment and that is already receiving preferential or current use assessment can be changed one time to a forest land conservation use covenant without penalty.

Mobile Homes

Any mobile homeowner that also owns the land that the home is located on and the mobile home is permanently attached is treated just like any other homeowner. Taxpayers can apply for homestead exemptions. Tax bills are mailed to the taxpayer in September and are due on November 16th.

Any mobile homeowner that does not own the land that the home is located on cannot receive homestead exemptions. Non-homesteaded mobile home owners will receive a bill in January that will be due on April 1st. After payment of this bill, you will receive a decal to place on the home to show that taxes have been paid.

Auto Tags

Tag registrations for an individual are due on your birthday. The tag expires at midnight of the birthday of the first person listed on the registration as owner. Business registrations are due by the first letter of business name, and this is staggered over 12 months.

Once you have established residence, you have 30 days to transfer your tag registration to Henry County from another county or from another state.

Gasoline powered vehicles with the gross vehicle weight of 8,500 pounds or less, over 3 years old, but not over 25 years old, must have the emission inspection done before registering the vehicle.

All residents who have obtained Georgia license plates during the current year should receive a renewal bill the following year to renew the tag and pay the ad valorem taxes, if applicable. If you do not receive your renewal within 20 days of your birthday, please call 770-288-8180 (*Option 4*) and a pre-bill will be mailed to you. For additional information, please visit our website www.HenryCountyTax.com.

Moving in From Out of State

To register your vehicle you will need the following:

1. Georgia Driver's License
2. Georgia insurance (30 day binder, or must be electronically transmitted by the insurance company.)
3. Emissions inspection - once your vehicle is 3 model years old, an emission test is required every year. Vehicles over 25 years old, diesel or more than 8500 pounds are exempt from emissions.
4. Title - if financed, please provide your current out of state registration and address of lien holder.*
5. All owners listed on title must come into the office.

6. The original POA from the leasing company if the vehicle is leased.

* If you are coming from one of the following states, you will have the title even if it is financed: Kansas, Kentucky, Maryland, Michigan, Minnesota, Missouri, Montana, New York, Oklahoma, South Dakota, Wisconsin and Wyoming.

Please contact our office at 770-288-8180 (option 4) for further information.

Occupational Tax & Business License

We would like to welcome you and your business to Henry County and offer our services to you and your company.

You are required under state law to purchase an occupational tax certificate (business license) in Henry County for commercial or home occupation if your business is located in the unincorporated area.

We are located in the Tax Commissioner's Office at 140 Henry Parkway, McDonough, GA. Our hours are Monday through Friday, 8:00 a.m. to 4:30 p.m. (subject to change, please visit our website). Method of payment is cash, check or credit card.

Occupational Tax applications are accepted online or in person with an appointment. Visit www.HenryCountyTax.com to schedule your visit.

For additional information regarding property taxes, your rights, or other issues relating to the Tax Commissioner's office, please call (770) 288-8180 or visit our website at www.HenryCountyTax.com

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Office Hours and Locations

Henry County Tax Commissioner

McDonough Office

140 Henry Parkway
McDonough, GA 30253
(770) 288-8180

Stockbridge Office

164 Burke Street
Stockbridge, GA 30281
(770) 288-8180

Motor Vehicle/Tag Office Hours:

Monday – Friday 8:00 a.m. – 4:30 p.m.
(Subject to change, please visit our website)

Property Tax and Occupational Tax Hours:

Monday – Friday 8:00 a.m. – 4:30 p.m.
(Subject to change, please visit our website)

Tag Renewals – Kiosks

Kroger – Jonesboro Rd (5:00 a.m. - 12:00 a.m.)

301 Jonesboro Rd
McDonough GA 30253

Kroger – Ellenwood (5:00 a.m. - 12:00 a.m.)

101 Fairview Rd
Ellenwood, GA 30294

Henry County Tax Assessor

140 Henry Parkway
McDonough, GA 30253
(770) 288-7999 (Choose Option #1)
Hours: Monday – Friday; 8:00 a.m. – 4:30 p.m.

www.HenryCountyTax.com



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140 Henry Parkway

McDonough, GA 30253

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