

Frequently Asked Questions

- **Who sets the Millage Rates?** The millage rates are set by the governing authorities of each taxing district- State of Georgia, Whitfield County Board of Commissioners, Whitfield County Board of Education, Board of Education for the Dalton, and the mayors and city councils of the cities located within Whitfield County.
- **What property is taxable?** All types of property, both real (real estate) and personal (boats, motors, airplanes, business inventories, machinery and equipment, etc) are taxable. All motor vehicles, trailers, and mobile homes are also taxable.
- **Who determines the Fair Market Value and Assessed Value of Property?** The Fair Market Value and assessed value of real estate, personal property, and mobile homes are set by the Tax Assessors' Office. Motor Vehicles and Public Utility values are set by the State of GA.
- **What if my value is still under appeal when I get my tax bill?** If you still have an active appeal, you are still required to pay 85% of the current tax bill by the due date. If you choose to pay the 85% and not 100%, you may still be responsible for interest and penalties if the appeal is not settled before the due date.
- **What methods of payment are accepted?** You may pay in person in the Tax Commissioner's Office, send in a check, or pay online. Cash, check, money order, certified checks or credit cards. There is a 3% charge for credit card payments.
- **What if my payment is late?** By state law, interest will accrue at 1% per month on the balance due. Once the taxes are 90 days late, a one-time 10% penalty is added to the past-due balance (except for homesteaded properties that are less than \$500 owed). Also, a Tax Fi.Fa will be issued and recorded in the office of the Clerk of Superior Court.

Email: wctco@whitfieldcountyga.com

Office Hours: Monday through Friday

8:00AM until 5:00PM

Contact Information

| | | |
|---------------------------|---|--------------|
| Tax Commissioner | Homestead Exemptions / Property Tax Billing & Inquiries | 706-275-7510 |
| | Tag Renewals / Motor Vehicle Information | |
| Tax Assessor | Real & Personal Property Valuations .& Appeals | 706-275-7410 |
| Board of Commissioners | County Millage Rate | 706-275-7500 |
| County Board of Education | County School Millage Rate | 706-278-8070 |
| City of Dalton | City of Dalton Millage Rate | 706-278-9500 |
| Dalton School Board | City School Millage Rate | 706-278-8766 |

Address Changes

Property owners must notify the Tax Assessor's Office or Tax Commissioner's Office of any change in their mailing address.

Due to the changes made by the 911 Addressing Program, please be sure address of record is correct with either the Tax Assessor's Office or the Tax Commissioner's Office.

Danny W Sane

Tax Commissioner

205 N Selvidge St—Suite J

Dalton, GA 30720

IF YOU PURCHASED YOUR HOME IN 2009 AND DID NOT RECEIVE A TAX BILL PLEASE CONTACT OUR OFFICE

IF YOU PURCHASED YOUR HOME IN 2010, AS A NEW OWNER YOU MAY NOT HAVE RECEIVED A TAX BILL.

CONTACT OUR OFFICE or VISIT OUR WEBSITE AT www.whitfieldcountyga.com

TO FIND OUT IF YOUR TAX BILL HAS BEEN PAID.

Unless otherwise stated in the closing settlement, the owner of the property on January 1st of the tax year is responsible for the taxes for that year.

IMPORTANT TAXPAYER INFORMATION



Presented as a Public Service by:

DANNY W. SANE
Tax Commissioner

www.whitfieldcountyga.com

This brochure is prepared in compliance with O.C.G.A. 48-5-306.1 which requires that Tax Commissioners provide taxpayers with a brochure or other means of explanation of property tax exemptions, assessments, and appeals. Updated September 2010.

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706-275-7510

HOMESTEAD EXEMPTIONS Available in Whitfield County

HOMESTEAD EXEMPTIONS

“Homestead” is defined as real property owned by the applicant including the land immediately surrounding the residence.

For all homestead exemptions, the applicant must:

- Own the real property on January 1st of the tax year
 - In the case of homesteaded mobile homes, the applicant must own the mobile home and the land on which it sits.
- Live on the property— the property must be the permanent and legal place of residence.
- Other restrictions: age or income limits may apply for some Homestead Exemptions

Applications for Homestead Exemptions must be filed between January 1st and April 1st of the tax year.

Once approved, all homestead exemptions are automatically renewed each year unless eligibility changes (refer to requirements above).

Homestead Exemptions allow for a certain amount of value to be exempted or subtracted from your Assessed Value for the calculation of the tax bill.

For example:

- S1 – Regular Homestead Exemption
 - \$20,000 off County M&O,
 - \$2,000 off School (county),
 - \$2,000 off of the State portion
 - Within the city limits of Dalton—\$10,000 off of the City and City School Tax.

Homestead Exemptions Available

- S1—Regular Homestead (O.C.G.A. 48-5-44)
- S1-7—Regular Age 70
- S3—Elderly Age 62 (O.C.G.A. 48-5-52)
- SC—Elderly Age 65 (O.C.G.A. 48-5-47)
- SC-7—Elderly Age 70
- S5—Disabled Veteran (O.C.G.A. 48-5-48)
- SD—Disabled Veteran Age 65 (O.C.G.A. 48-5-48)
- S4—Elderly Age 65 (O.C.G.A. 48-5-52)
- S4-7—Elderly Age 70
- SG—Unremarried Surviving Spouse of A Firefighter or Peace Officer
- SS—Unremarried Surviving Spouse of US Service Member Killed in Action

Due to the number of new and changing exemptions for the State we can not list all exemptions in this brochure. Please contact our office for an explanation of all exemptions.

Mobile Homes

Homesteads on Mobile Homes

For taxpayers wishing to receive a homestead exemption for their mobile home, the applicant must own both the mobile home and the land on which it sits.

Taxes for Homesteaded Mobile Homes are added to the real estate bill and are due in the fall at the same time as other real estate tax.

Non-Homesteaded Mobile Homes

Taxes for Mobile Homes which do not have a homestead are due May 1. Non-Homesteaded Mobile Homes must receive and display a decal every year.

City Taxes

The Tax Commissioner also collects city taxes for Dalton, Varnell, Cohutta and Tunnel Hill.

The city and county taxes are on the same tax bill.

New Legislation

- **SF—FREEPORT** (O.C.G.A. 48-5-48.2)
 - Whitfield county voters elected to a 20% exemption of certain qualifying types of commercial and industrial inventory beginning January 1, 2010.
 - Must apply in the Tax Assessor’s Office between January 1 and April 1 of the current tax year.
 - Qualifying inventory:
 - ⇒ Raw materials and goods in process of manufacture.
 - ⇒ Finished goods produced in Whitfield County within the last 12 months.
 - ⇒ Finished goods stored in Whitfield County within the last 12 months and destined for shipment out-of-state.
- **SN** (O.C.G.A. 48-5-41.2)
 - All tangible personal property inventory is exempt for the STATE portion of ad valorem taxation.

Preferential Assessments & Other Exemptions

Other Exemptions & Preferential Assessments

- Conservation Use (CUVA),
- Residential Transitional (GA Code Ann. 48-5-7.4),
- Preferential Assessment for Agricultural Property (GA Code Ann. 48-5-7.4.1),
- Rehabilitated Historic (GA Code Ann. 48-5-7.2).
- Forest Land Protection Act (FLPA) (O.C.G.A. 48-5-7.7)
- Freeport (O.C.G.A. 48-5-48.2)

More information on each of these assessments may be obtained from the Tax Assessor’s Office at 706-275-7410.

Property Tax Returns

Real Estate Returns must be filed with the Tax Commissioner’s Office between January 1st and April 1st of the tax year.

Property owners who are dissatisfied with the assessed value may file a return stating their opinion of the Fair Market Value.

Personal Property Returns must be filed with the Tax Assessor’s Office between January 1st and April 1st of the tax year.

Assessments and Appeals

The Tax Assessor’s Office appraisal staff determines property values based on recent sales and market conditions.

These values are based on the condition of the property as of January 1st of the tax year.

In the spring of each year, the Tax Assessor’s office sends out Assessment Notices. These assessment notices inform the taxpayer as to the value of their property for tax purposes.

If the taxpayer is dissatisfied with the value placed on the property, the taxpayer has the right to appeal this value within 45 days of the date of the notice.

The Board of Assessors will review the appeal and valuation and inform the property owner of the decision. If the property owner is still dissatisfied with the valuation of the property, the property owner may appeal to the Board of Equalization— at which time each party is given an opportunity to present their opinion of value. If still unsatisfied with the decision by the BOE, the property owner may appeal to Superior Court or Arbitration.

For more information on Assessments or Appeals, please contact the Tax Assessor’s Office.

Dates to REMEMBER

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|----------------------------------|---|
| January 1 Through April 1 | - Property Tax Returns are accepted- Real and Personal Property. - Current year exemptions are accepted- homestead and other exemptions. |
| April 1 Through May 1 | Assessment Notices are mailed by the Tax Assessor’s Office |
| May 1 | Non-homesteaded mobile home taxes due |
| October 20 | Property Tax Bills Mailed (under normal circumstances) |
| December 20 | Property Tax Due (under normal circumstances) |

