

Danny W. Sane
 Whitfield County Tax Commissioner
 1013 Riverburch Parkway
 Dalton, GA 30721

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Tax Commissioner



WHITFIELD COUNTY

2021 IMPORTANT TAXPAYER INFORMATION

**1013 Riverburch Parkway
 Dalton, GA 30721**

**706-275-7510
 wctco@whitfieldcountygga.com
 http://whitfieldpay.com/**

**Office Hours:
 Monday through Friday
 8:00AM until 5:00PM**

The main function of this office is to serve the citizens of Whitfield County. This brochure has been furnished (in accordance to O.C.G.A. 48-5-306.1) to answer some questions regarding county taxes.

Please contact our office if you have any further questions.

IF YOU PURCHASED YOUR HOME IN 2018,
 AS A NEW OWNER, YOU MAY NOT
 HAVE RECEIVED A TAX BILL.
 CONTACT OUR OFFICE or VISIT OUR WEBSITE AT
www.whitfieldcountytax.com
 TO FIND OUT IF YOUR TAX BILL HAS BEEN PAID.

Dates to REMEMBER

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

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

Entities involved in ad valorem taxation:

- The County Board of Commissioners is responsible for setting a budget, a millage rate to fund the budget, and policies for Whitfield County.
- The City of Dalton Mayor and City Council are responsible for setting a budget, a millage rate to fund the budget, and policies for the City of Dalton.
- The Varnell Mayor and City Council are responsible for setting the budget, the millage rate to fund the budget and policies for the City of Varnell.
- The Whitfield County School Board and the City of Dalton School Board are responsible for setting their respective budgets and a millage rate to fund their budget.
- The Board of Assessors is responsible for appraising and valuing property for taxation purposes.
- The Tax Commissioner and his staff compile the millage rates as well as the property valuations, send the tax bills to the taxpayer and in turn collect all property tax. This office is also responsible for issuing motor vehicle tags and processing of titles. All funds collected are promptly disbursed to the proper Governing Authorities.



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Homestead

For all homestead exemptions, the applicant must:

- Own the real property on January 1st of the tax year
 - * For 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.
- Age or income limits may apply for some Homestead Exemptions

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

Homestead Exemptions Available

- S1—Regular Homestead (O.C.G.A. 48-5-44)
- S1-V—Regular Homestead + City of Varnell
- S1-7—Regular Age 70
- S17V—Regular Age 70 + City of Varnell
- S3—Senior Age 62 (O.C.G.A. 48-5-52)
- S5—Disabled Veteran (O.C.G.A. 48-5-48)
- S5-V—Unremarried Spouse + City of Varnell
- SD—Disabled Veteran Age 65
- S5-V— Unremarried Spouse + City of Varnell
- S4—Senior Age 65 (O.C.G.A. 48-5-52)
- S4-V—Senior Age 65 + City of Varnell
- S4-7—Senior Age 70
- S47V—Senior Age 70 + City of Varnell
- SG—Unremarried Surviving Spouse of A Fire Fighter or Peace Officer
- SS—Unremarried Surviving Spouse of US Service Member Killed in Action



Exemptions Cont.

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)
- SN (O.C.G.A. 48-5-41.2) Tangible Personal Property Inventory Exemption from State Portion Only

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

Mobile Homes

Non-Homesteaded Mobile Homes

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

Homesteads on Mobile Homes

To receive a homestead exemption on a 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.

New Legislation

- **S5 & SD**—Increase in the exemption pursuant to O.C.G.A. 48-5-48(b) & 48-5-52(a).

Late Fees

For taxes not paid by the due date indicated on the tax bill:

Real Estate:

- **Interest:** Beginning July 1, 2016, interest will accrue at an annual rate equal to the Federal Reserve Prime Rate plus 3 percent. For 2018, this will be 0.6250% per month. The interest rate will be reviewed in January of each year.
- At 120 days delinquent—FIFA and GED fees will be added and a FIFA will be filed against the owner of record with the Clerk of Court.
- **Penalty:** For any bill created after July 1, 2016, after 120 days delinquent a 5% penalty will be added. After each additional 120 days delinquent an additional 5% penalty will be added until a maximum of 20% is reached.
- At 3 years delinquent, the property will be eligible for sale at the annual Levy sale.
 - Once the property is under Levy, delinquent taxes on all properties owned by the taxpayer must be paid before the property will be removed from the Levy Sale.
 - Fees specific to the Levy process will be added.

Mobile homes:

- **Interest:** Beginning July 1, 2016, interest will accrue at an annual rate equal to the Federal Reserve Prime Rate plus 3 percent. For the 2017, this will be 0.5625% per month. The interest rate will be reviewed in January of each year.
- FIFA and GED fees will be added and a FIFA will be filed with the Clerk of Court if not paid by due date.
- **Penalty:** For any bill created after July 1, 2016, after 120 days delinquent a 5% penalty will be added, after each additional 120 days delinquent an additional 5% penalty will be added until a maximum of 20% is reached.

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. The Board of Tax Assessors is required to issue a notice of assessment for taxable real and personal property which states the value of said property. These notices are generally mailed in the Spring of each year.

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 appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal must initially be filed with the Board of Tax Assessors and must state their chosen method of appeal.

The 3 methods of appeal include:

- **Board of Equalization:** The appeal is filed by the property owner and reviewed by the Board of Assessors. The Board may change the assessment and send a new notice. The property owner may appeal the new assessment within 30 days. This second appeal, as well as any initial appeal not amended by the Board of Assessors is automatically sent to the Board of Equalization. A hearing is then scheduled, conducted, and a decision is rendered. If the taxpayer is still dissatisfied, an appeal to the Superior Court may be made.
- **Hearing Officer:** The taxpayer may appeal to a Hearing Officer—a certified appraiser, when the subject property is a non-homestead, real property whose value is equal to or greater than \$500,000. If the taxpayer is still dissatisfied, an appeal to the Superior Court may be made.
- **Arbitration:** When an Arbitration appeal is filed, the Board of Assessors must notify the taxpayer of receipt of the appeal within 10 days. The taxpayer must submit a certified appraisal of the subject property which the Board may accept or reject. If rejected, the Board must certify the appeal the Clerk of Superior Court. The arbitration is authorized by a judge and a hearing is scheduled within 30 days. The arbitration will issue a decision which will be final and cannot be appealed further.