

The Disabled Veterans Homestead Exemption is available to certain disabled veterans or non-remarried surviving spouses or minor children in an amount adjusted annually by a certain index by the Department of Veterans Affairs. Such exemption amount is deducted from the 40% assessed value of the homestead property and applies to all ad valorem tax levies. However, it is restricted to certain types of very serious disabilities and specific proof of disability, either from the Veterans Administration or from a private physician, is required.

The Surviving Spouse of Member of Armed Forces Killed in Action Exemption is available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in or who died as a result of any war or armed conflict engaged in by the United States. The surviving spouse must furnish appropriate documentation from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse of a peace officer or firefighter who was killed in the line of duty. The surviving spouse is exempt from the full value of the homestead with respect to all ad valorem.

The Floating or Varying Homestead Exemption is an exemption which is available to homeowners 62 or older with a gross household income of \$30,000 or less. The exemption applies to state and county ad valorem taxes but does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property increases.

Property Tax Deferral Program provides a method for qualified property owners 62 and older with gross household income of \$15,000 or less to defer but not exempt the payment of ad valorem taxes on a part or all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time that the deferred taxes plus interest reach a level equal to 85% of the property's fair market value.

Approval or Denial of Homestead: With respect to all of the homestead exemptions, the Board of Tax Assessors makes the determination as to eligibility; however, if the application is denied the taxpayer must be notified and an appeal procedure is then available for the taxpayer.

PREFERENTIAL and SPECIALIZED ASSESSMENT PROGRAMS

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

Conservation Use Assessment: This program provides for an assessment based on statutory “use-value” as opposed to an assessment based on “fair market 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 Tax 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 10-year covenant between the taxpayer and the local Board of Tax Assessors is limited to forest land of at least 200 acres in aggregate which lies within one or more counties, provided that such forest land is in parcels of at least 100 acres within any given county. Penalties may apply if the covenant is breached.

Rehabilitated and Landmark Historic Assessment: includes properties that qualify for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

Brownfield Property Assessment: Includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for 10 years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup the certain costs associated with the cleanup.

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 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. 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 Tax Assessors. The Board of Tax Assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the Board of Tax Assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted then 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 or uniformity of assessment of non-homestead real property with a value greater than \$500,000, or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the Board of Tax Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Tax Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Tax Assessors must certify the appeal to the County Clerk of Superior Court for arbitration. The arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.



**IMPORTANT
TAX
INFORMATION**

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The duties and responsibilities of this office are many and varied, but our main function is to service you, the citizens of our community. This brochure has been furnished to help answer some of your questions regarding county taxes.

Please feel free to contact this office if you have any questions on the information addressed in this brochure, or any problems receiving efficient and personal service from our office.

Jennifer T. Riddle
Tax Commissioner

A handwritten signature in cursive script that reads "Jennifer".

OCONEE COUNTY

GENERAL 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 either the current use value or in most cases the fair market value, which is established as of January 1st of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$1.00 for each \$1,000 of assessed value, or .001).

Entities involved in ad valorem taxation:

The **County Tax Commissioner**, an office established by the Constitution and elected in all counties except one, is the official responsible for receiving tax returns filed by taxpayers or designating the Board of Tax Assessors to receive them; receiving and processing applications for homestead exemption; 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 ad valorem taxes collected on behalf of the county, county school and State of Georgia.

The **County Board of Tax Assessors**, appointed by the county governing authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The board notifies taxpayers of their real property assessments annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessment made by the Board of Tax Assessors. The appeal process available to taxpayers also includes **Hearing Officers** and **Arbitration** in lieu of an appeal to the Board of Equalization.

The **Board of County Commissioners** or **County Governing Authority** (or the sole Commissioner in some counties), an elected body, who establish the budget for county government operations each year, and then adopt the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

The **County Board of Education** establishes the annual budget for school purposes and they then recommend their 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 included annual audits of Tax Assessors and Tax Commissioners and the approval of county tax digests.

TAX RETURNS

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1st of the tax year. In all counties, the time for filing returns is January 1st through April 1st. Returns are filed with the Property Appraisal Department. The tax return is a descriptive listing of the property owned by the taxpayer which includes 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 to the value finally determined for the preceding 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 Tax Assessors.

Personal property is exempt from taxation when the total taxable value of all personal property owned by the taxpayer within the county does not exceed \$20,000, as determined by the Board of Tax Assessors. This valuation excludes the value of mobile homes, motor vehicles, and trailers.

HOMESTEAD EXEMPTIONS

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to property owned by the taxpayer and claimed as his or her legal residence.

Applications for Homestead Exemption: An applicant seeking a homestead exemption shall file a written application with the County Tax Commissioner at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including April 1st, for which the exemption is sought. The application may be filed independently, in conjunction with, or in lieu of an appeal of the property reassessment.

Homestead applications received after those dates may be applied to the *next* year's tax bill. Once granted, the homestead exemption is automatically renewed each year and

the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different exemption.

Local Homestead Exemptions: Under authority of the State Constitution several different types of homestead exemptions are provided. In addition, local governments are authorized to provide for increased exemption amounts and several have done so. The Tax Commissioner in your county can answer questions regarding the standard state exemptions as well as any local exemptions that are in place.

The Local County Exemptions supersede the state exemption amount when the local exemption is greater than the state exemption

Oconee County has such exemptions:

Oconee County residents voted to increase homestead exemptions and automate age-based property value freezes in the May 21, 2024 Primary Election. The following changes will be made to Local Homestead Exemptions:

- The standard homestead exemption will increase to \$5,000. (State \$2,000 plus Local \$3,000)
- At age 65, the assessed value of the property will automatically be frozen, keeping the taxable value the same each year for the house and up to 5 acres of land.
- At age 75, an additional \$10,000 will automatically be added to the property's homestead exemption.

All income based local senior homestead exemptions are no longer available for new applicants. If you already have the low-income exemption, it will stay in place.

- If you are 65 or older and you already have standard homestead exemption in place, the freeze on the taxable value of your property will automatically be applied, no further action is required. To check if you have homestead, visit the Oconee qPublic website and look for the homestead exemption line, under the summary section at the top of the page.
- After checking qPublic for your homestead status and have further questions, call our office at (706)769-3917.

If you need to apply for homestead, please visit our website at www.oconeecountypay.com to schedule an appointment.

These changes will take effect on January 1, 2025. Homestead exemption changes apply to both county and school taxes. Deadline for filing is April 1 or during the appeal period each year.

Surviving Spouse Homestead Provision: An un-remarried surviving spouse may continue to receive the homestead exemption at the base value established for the deceased spouse, upon application and qualification. *This exemption only applies to those counties that passed a local base year floating exemption.*

The Standard Homestead Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 which is deducted from the 40% assessed value of the homestead property. The exemption applies to the maintenance and operation portion of the mill rate levy of the county and the county school system and the State mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

The Standard Elderly School Tax Homestead Exemption is an increased homestead exemption for homeowners 62 and older where the new income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption applies to school tax including taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property.

The Standard Elderly General Homestead Exemption is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is in an amount up to \$4,000 deducted from the 40% assessed value of the homestead property applies to county, school and state tax and it does apply to taxes levied to retire bonded indebtedness.

Homestead Exemption for Senior Citizens is an amount equal to the actual levy for state ad valorem tax purposes on the residence and no more than 10 contiguous acres of land for qualified applicants age 65 and older.

The Statewide Floating Exemption is available to property owners who meet ownership and residency requirements and live in taxing jurisdictions that have not opted out of the program. This exemption provides eligible taxpayers with a property tax benefit equal to the difference between the base year value adjusted annually by an inflationary index and the current fair market value of their primary residence. The exemption applies to the home and no more than five acres, or the portion of the underlying property that is excluded from a specialized agricultural assessment program.