

Date of Notice May 28, 2021
Appeal Deadline July 12, 2021

Understanding the Notice of Assessment

What is an Annual Notice of Assessment?

- Georgia law requires the Board of Assessors to notify all property owners of the previous value, the current value, an estimated tax, and other specific information.

Who determines the value of my property?

- State certified members of the Assessor's appraisal staff adjust property values annually based on previous year sales, cost and income data.

Do owners have to pay the estimated tax amount listed on the bottom of the notice?

- No. The Annual Notice of Assessment is not a bill. The estimated tax is required by law and simply estimates a tax based on the current value listed on the notice minus and exemptions times the previous year's millage rates.

Why is it necessary to update values annually in Paulding County?

- State law requires all property is to be assessed at 40% of market value every year. The purpose of updating property values is to make sure the assessed values reflect the change in property values based on current market conditions.

Who do I contact if I have questions?

- The Board of Assessor's office. You may call, email or visit and we will be more than happy to provide you with information and answer any of your questions. Our contact information is below.

Assessment Notice hotline: 770-505-1362 (only during appeal period)

Office: 770-443-7606

Fax: 770-443-7539

Address: 240 Constitution Blvd, Room 3082, Dallas, GA 30132

Email: assessors@paulding.gov

How can owners get information used for the notice?

Paulding.gov Website links

<http://www.paulding.gov/89/Homestead-Exemptions>

<https://www.paulding.gov/DocumentCenter/View/10306/Local-and-State-Homestead-Exemptions-2021>

Sales and property information is listed on the website

<http://www.paulding.gov/254/Documents-Forms>

Complete property information including sales are available at QPublic Website

(<https://qpublic.schneidercorp.com/Application.aspx?App=PauldingCountyGA&Layer=Parcels&PageType=Search>)

When is the deadline to appeal the notice?

- If you disagree with the information on your notice, you must file an appeal no later than **Monday July 12**. Written appeals can be received by standard mail, emailed, faxed or hand delivered.

What happens if I miss the Monday July 12 appeal deadline?

- The appeal will not be valid and a rejection letter will be sent back to the owner due to an untimely filing.

What if I misplace my notice?

- Three years of notices are located on the Assessor's website at <https://qpublic.schneidercorp.com/Application.aspx?App=PauldingCountyGA&Layer=Parcels&PageType=Search> or you can call, email, or visit and we will be more than happy to provide you with a copy of the notice.

I do not understand some of the information on the notice.

Why do all of the owners not show on the notice?

- The notice only allows for the first two lines of ownership to be on the notice. Staff members can look up your information to verify all owners are correctly associated with the record.

What is Account Number?

- An account number is the primary number associated with the record similar to an account number with a power bill, water bill, etc.

What is Property ID Number?

- Property ID Number is to identify properties on a map.

What is Acreage?

- How many acres of land deeded to a property owner.

What is Tax Dist?

- Indicates if a property is located within a city limit. There are four tax districts in Paulding County:
 - 01-County Unincorporated
 - 02 City of Dallas
 - 03-City of Hiram
 - 04-City of Braswell

What is a Covenant Year?

- A covenant is a 10-year agriculture exemption. If a property is in a covenant, the first year of the covenant will show.

What is Homestead?

- The State and Paulding County offer exemptions to persons that own and occupy their home as a primary residence.
<http://www.paulding.gov/89/Homestead-Exemptions>

How do I know if I am receiving the correct exemption?

- The Assessor's office has information on the web to review or you may call, email or stop by the office and we will be happy to make sure you are receiving the best exemption available. You can also find homestead information on our website at <https://www.paulding.gov/DocumentCenter/View/10306/Local-and-State-Homestead-Exemptions-2021>

What is Property Description?

- Property Description will either show a subdivision name and lot number or Mach, Equip, Inventory or Marine which would be personal property.

What is Property Address?

- The property address is the official location address for the property.

What is the 100% Appraised Value and 40% Assessed Value?

- The 100% is a value stated at 100%. The 40% number is simply the 100% number time 40%. Georgia law requires both numbers to shown on the notice.

Do I add the 100% and 40% values together to find what my property is worth?

- No. The 100% Appraised Current Fair Market Value is the value of your property for the current year.

Why have both numbers?

- Georgia Law requires both numbers to show on the notice. The 100% is easy for owners to understand and the 40% is what most properties are taxed at.

What is Taxpayers Returned Value?

- If a property owner filed paperwork with the assessor's office stating they feel their property was worth \$50,000, you would see the \$50,000 in the Taxpayer Return Value field.

What is the Previous Year Fair Market Value?

- The Previous Year Fair Market Value is value of the property last year.

What is the Current Year Fair Market Value?

- The Current Year Fair Market Value is the value established as-of **January 1** of the current year.

What is market value?

- In general, fair market value means the amount a buyer would pay for the property and a seller would accept for the property based on current market conditions of similar type properties as-of **January 1**.

What is the Current Year Other Value?

- If a property is under a ten-year agriculture covenant, the State of Georgia values the land based on income and sales of other agriculture properties. The total land value under the agriculture covenant is listed here.

What is the Reason for Assessment Notice?

- The Reason for Assessment Notice list changes to the property over the past year.

What is the tax information at the bottom of the notice?

- Taxing Authority is the school system, county taxes, fire tax and city tax is applicable.
- Other Exempt is the exemption applied for agriculture covenants, Freeport exemptions, etc.
- Homestead Exemption is the exemption amount for homestead.
- Net Taxable Amount is the Current 40% Assessed Value minus any exemptions.
- Millage Rate is the previous year "tax rate" adopted by the Taxing Authority.
- Estimated Tax is an estimation only and is based on the properties current information times the previous year's millage rate.

Do I have to pay the estimated tax amount listed on the bottom of the notice?

- The Annual Notice of Assessment is not a bill. The estimated tax is required by law and simply estimates a tax based on the current value listed on the notice minus any exemptions.

I live in the City of Dallas/Braswell and receive a separate bill for my city tax. Why do I see a city tax estimate on the notice when I receive a separate bill?

- Georgia Law requires the notice list each estimated tax separately. The City of Dallas/Braswell will continue to send separate bills.

How often can a county reassess property?

- Under Georgia law, all property is to be returned and assessed at fair market value every year (O.C.G.A. 48-5-6). Counties are required to establish a value as of **January 1** of each year that meets the definition of fair market value' pursuant to O.C.G.A. 48-5-2. There is not a state mandated revaluation schedule, rather the counties annually review the values on the digest compared to sales data and if property values are determined to be either too low or too high then values are updated. The frequency of property updates can vary from county to county since some counties are experiencing tremendous growth and the real estate market in other counties is more static.

What is market value?

- State law requires that your property be assessed at 40% of its fair market value as-of **January 1** of each year. Fair market value of property means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. An arm's length, bona fide sale means a transaction, which has occurred in good faith without fraud or deceit, carried out by unrelated or unaffiliated parties 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. The income approach, if data is available, shall be considered in determining the fair market value of income-producing property.

What is an Annual Property Value Update?

- It is an update of all property values in Paulding County conducted under the direction of your local Board of Assessors. The Board of Assessors is a state-certified, five member board whose duties are to see that all property within the county is assessed (through the certified appraisal staff) at its fair market value. The Board also ensures that fair market values between individual owners are fairly and justly equalized, so that each owner shall pay only such taxpayer's proportionate share of taxes. The Assessor's department is not involved in the collection of property taxes.

Will all property values change?

- Most property values will change, but not all property will change at the same rate. There are differences between individual properties and between neighborhoods. In one area, the sales may indicate a substantial change in value in a given year. In another neighborhood, there may be no change in property values. For example, one-story houses may be in more demand than two-story houses or vice versa. Older homes in the same area may be rising in value more slowly than newer homes. Among the numerous factors to be considered that will cause values to differ are location, condition, size, quality, number of baths, finished or unfinished basement, and garages. However, a change in assessment does not necessarily translate into higher taxes.

How would I know if the value on the notice is accurate?

- The Assessor's office list multiple years of sales on the Paulding.gov website at <http://www.paulding.gov/254/Documents-Forms>
- Complete property information including sales are available on the Paulding.gov website at <https://qpublic.schneidercorp.com/Application.aspx?App=PauldingCountyGA&Layer=Parcels&PageType=Search>
- You can always give us a call, email or visit and we will be more than happy to provide you with the information and answer any of your questions.

How do I appeal the notice?

- The taxpayer's appeal can be based on value, uniformity, taxability, exemption denied, breach of covenant, or denial of covenant.
- An appeal form is available on the web at <https://dor.georgia.gov/pt-311a-appeal-assessment-form> or you can email, mail, fax or hand deliver a written appeal by **Monday, July 12** with the Assessor's office.

What will happen if I miss the Monday, July 12 appeal deadline?

- The appeal will not be valid and a letter sent back to the owner.

I purchased my property after the first of the year. Can I appeal the notice?

- Yes, as long as you are the owner of the property by the **July 12** appeal deadline you can appeal the current notice.

I have a leaking roof and basement. Does this affect my value?

- Possibly, items not visible from the outside of a home must be inspected by appraisal staff members. If you have items within the interior of the home requiring inspection, please make a request for an interior inspection. Interior inspection will be conducted by at least two appraisers at an agreed upon date and time convenient to the property owner.

I am satisfied with the value of my property but the taxes are too high. How do I appeal the tax?

First off, there are few things to consider:

- Board of Assessors and Tax Commissioner do not set dollar amounts for exemptions. Voters approve exemption amounts.
- Board of Assessors and Tax Commissioner do not set millage rates. Each millage rate (tax rate), is based on the School, County, Fire, Cities or State requirement to provide local services to Paulding citizens.
- Property owners not satisfied with taxes should contact the local authority setting the millage rate as many public information sessions are held throughout the year with detailed information concerning public expectation of services and funding requirements to achieve the public's expectations which ultimately is where the millage rate is required.

What happens when I file my appeal?

- A written appeal will automatically generate a review of your property by one of the qualified appraisers in the Assessor's office. Based on the volume of appeals received during the 45-day appeal period, it could take several weeks for property owners to know if appraisers have recommended a change or not.

Will I receive confirmation my appeal has been received?

- No, not automatically. Owners are encouraged to contact the Assessor's office if an appeal is mailed to ensure receipt. If a property owner submits an appeal via hand delivery, our staff will provide a received copy for your records. Owners submitting by email or fax are encouraged to keep documentation as proof.

Do I need to add any additional information to the appeal?

- We encourage property owners to include anything they feel affects the value of their property.

The appeal form lists Grounds for Appeal. What is this?

Owners can appeal based on one or more reasons.

- Value
 - Owner disagrees with the current value of their property.
- Uniformity
 - Owner feels they are not being treated fairly compared to other similar properties.
- Taxability
 - Owner feels they should be exempt from any or all taxes.
- Exemption Denied
 - Owner filed paperwork to be exempted from any or all property tax and the Board of Assessors formally denied the applicant.
- Breach of Covenant
 - Board of Assessors has formally notified an owner under a 10-year agriculture covenant they are not in compliance and subject to penalties.
- Denial of Covenant
 - Owner files an application for agriculture covenant and the Board of Assessors formally denied the applicant.

Why must I select Board of Equalization, Arbitration, Hearing Officer or Superior Court and what is this?

Each of the four are “appeal options” or “appeal paths”.

Board of Equalization (BOE) (Most common appeal path)

Local citizens appointed by the Grand Jury hearing appeals on value, uniformity, taxability and denial of exemptions. The BOE will schedule an informal meeting to consider evidence presented by the Board of Assessors and the property owner free of charge. At the conclusion of the informal meeting, the Board of Equalization will state their decision. The property owner and/or the Board of Assessors can appeal the Board of Equalizations decision within 30-days to superior court.

Arbitration

Appeal process only considering value and requires property owner to submit a certified appraisal to the Board of Assessors. If the Board of Assessors does not accept the appraisal, the appeal is forwarded to a State Certified General Appraiser, “the arbitrator” to hear the appeal. The arbitrator will consider evidence from the Board of Assessors and property owner and make a decision. If the Arbitrator’s decision value is closest to the owners, the Board of Assessors must pay fees. If the arbitrator’s decision is closest to the Board of Assessor’s value, the owner must pay fees. The owner and/or Board of Assessors can appeal the arbitrator’s decision to superior court within 30-days of the decision.

Hearing Officer

A State Certified General Appraiser considering appeals of value and uniformity for non-homestead properties with a value of at least \$500,000. The hearing officer will consider evidence from the Board of Assessors and property owner and make a decision. The owner and/or Board of Assessors can appeal the hearing officer’s decision to superior court within 30-days of the decision.

Superior Court – Directly

Property owners have the right to file an appeal directly to superior court with agreement of Board of Assessors.

What happens when the Board of Assessors change my original value listed on the assessment notice?

- If the Board of Assessors approves a change in value, a new notice of assessment will be sent to the property owner indicating the new value and allowing additional 30-days to appeal.

What happens if the Board of Assessors change my original value listed on the assessment notice, sends a new notice and I'm still not happy?

- If the Board of Assessors approves a change in value, a new notice of assessment will be sent to the property owner indicating the new value and allowing additional 30-days to appeal. Owners appealing a 30-day revised assessment notice will be reviewed again by certified appraisal staff to consider any additional information submitted by the owner. If no change to the revised notice, the appeal will automatically be forwarded to the Board of Equalization, Hearing Officer or Arbitration to schedule an appeal hearing.

What happens when the Board of Assessors do not change my original value?

- If the Board of Assessors do not approve a change to the original value listed on the assessment notice, based on the owners appeal option, the appeal will be automatically forwarded to an Appeal Administrator who will schedule an appeal hearing with the Board of Equalization, Arbitration, or Hearing Officer. The Appeal Administrator will notify the owner and Board of Assessors of the date, time and location of the hearing. Hearings are typically scheduled Monday thru Friday 8:30am – 7:00pm.

What will happen if the hearing date and time established by the Appeal Administrator is not convenient for my schedule?

- Owners who cannot attend the original hearing date and time have an option to reschedule to another date and time available only once.

What will happen if I do not attend the appeal hearing?

- Unless an owner formally withdraws the appeal in writing, the appeal hearing will continue. The Board of Assessors will present information to the board and the board will review the documentation submitted by the property owner during the appeal process. The board will consider the information and notify the owner and Board of Assessors of the decision by certified mail.

What should I expect at an appeal hearing?

- All documentation submitted by owners is automatically forwarded to the appeal board by the Assessor's office.
- The hearing is typically scheduled by an Appeal Administrator for 30 minutes.
- The BOE is comprised of three to four citizens appointed by the Grand Jury.
- The BOE members will review evidence presented by the Board of Assessors and property owners.
- Participants will have the opportunity review documents, ask questions, etc. during the hearing.
- After the hearing is over, the BOE will deliberate and announce the decision.

What evidence do I need to present during an appeal hearing?

- The date of valuation is **January 1** therefore; information presented during the appeal process should be based on the previous twelve months sales, listing of sales, and other data relevant to that specific time period.
- Simply stating that property taxes are too high is not considered relevant information. You should establish in your mind what you think your property is worth. The best evidence of this would be the recent sale price of your property. The next best evidence would be recent sales prices of properties that are very similar to yours, the closer in proximity and similarity, the better the evidence. Another type of evidence is a recent appraisal of your property. Keep in mind, your evidence should be strong enough to substantiate your opinion of value.

What happens if I am not satisfied with the appeal decision?

- Each of the three appeal paths allow for the owner and/or Board of Assessors to appeal the decision within 30-day to superior court.

Is there a fee to appeal to superior court?

- Not initially. If a property owner appeals their decision to superior court, the Board of Assessors will send a written notice to the owner requesting a settlement conference. The settlement conference is required by law and is intended to discover any unresolved facts and as a "best effort" to resolve the appeal. If the owner and Board of Assessors cannot come to an agreement, the Board of Assessors will notify the owner a \$25.00 appeal filing fee is required to continue the appeal to superior court.

How will appealing affect my current taxes?

- The Board of Assessors notifies the Tax Commissioner's office of all properties currently under appeal. Under Georgia Law, a property has the option to pay the current tax bill or 85% of the current tax bill by the due date listed on your current bill.
- If an owner pays the full tax amount and later receives a reduction to the original tax, the Board of Assessors notify the Tax Commissioner of the change and a refund for overpayment of taxes will be sent to the owner.
- If an owner pays 85% of the original tax amount and later receives a reduction to the original tax, the Board of Assessors notifies the Tax Commissioner. If the reduction results in the new tax amount more than 85% of the original tax bill, a refund for overpayment will be sent to the owner.
- If an owner pays 85% of the original tax amount and later receives a reduction to the original tax, the Board of Assessors notifies the Tax Commissioner. If the reduction results in the new tax amount is less than 85% of the original tax bill, a new tax bill will be sent to the owner for the remaining tax due.

When are taxes due?

- Tax bills are mailed by the Tax Commissioner's office typically in September and due around the first part of November, but this may vary from year to year. The county Tax Commissioner is responsible for collecting property taxes for the county, school and state.
- The property tax money collected by the local Tax Commissioner is used by government to pay for the support of services provided by the local and state government.
- For questions about billing, you should contact the county Tax Commissioner.
- For questions about the valuation of your property or exemptions, you should contact the county board of tax assessors.

What is Assessed Value?

- In Georgia, property is required to be assessed at 40% of the fair market value unless otherwise specified by law. (O.C.G.A. 48-5-7)
The Board of Tax Assessors assesses property at the county level. The State Revenue Commissioner is responsible for examining the digests of counties in Georgia in order to determine that property is assessed uniformly and equally between and within the counties. (O.C.G.A. 48-5-340)
The tax bills received by property owners from the counties will include both the fair market value and the assessed value of the property. Fair market value means, "the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale." (O.C.G.A. 48-5-2)

What is a Tax Rate?

- The tax rate, or millage, in each county is set annually by the county school system, board of commissioners, and/or other governing authority of the taxing jurisdiction. A tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value.
- Municipalities assess property taxes based upon county-assessed values and rates established by the municipal governing authority.
- Property in Georgia is assessed at 40% of the fair market value unless otherwise specified by law.
- Example: The assessed value 40% of the fair market value of a house that is worth \$100,000 is \$40,000. In a county where the millage rate is 25 mills, the property tax on that house would be \$1,000; \$25 for every \$1,000 of assessed value or \$25 multiplied by 40 is \$1,000.

How do I calculate the tax on my home?

The basic formula to figure the tax on a home using the counties standard \$2,000 homestead exemption is:

$$[(\text{assessed value}) - \$2,000] * \text{Millage rate} = \text{tax due}$$

Example: Fair market value means, "The amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale." Assessed value is 40% of the fair market value. If a person owns a home with a fair market value of \$100,000 in an unincorporated area of a county where the millage rate was 25.00 mills, that person's property tax would be \$950.00-- $[(100,000 * 40\%) - \$2,000] * .02500 = \950.00 . Multiply \$100,000 by 40% which is equal to the assessed value of \$40,000 and subtract the homestead exemption of \$2,000 from the assessed value. Then multiply \$38,000 by the millage rate of .02500, which is equal to \$950.00.

Who do I contact about my property tax bill or property tax assessment?

The county tax commissioner's office is the best source of information for questions about:

- paying your tax bill
- registration of your motor vehicle
- purchasing tax liens

The county tax assessor's office is the best source of information for questions about:

- filing an appeal of your property tax assessment
- the appraised value on your home
- filing homestead exemptions
- receiving property tax returns
- maintaining property tax records and maps for the county

Where do county tax dollars go?

Your tax dollars stay local and are used to:

- To support administration of county government;
- To pay the principal and the interest on any debt of the county and to provide a sinking fund.
- For educational purposes of property located outside of independent school systems
- To build and repair public buildings and bridges
- To pay expenses of courts and for the maintenance of inmates, to pay sheriffs and coroners, and to pay for litigation
- To build and maintain county roads
- For public health purposes and preservation of records of vital statistics
- To support indigent individuals
- To pay county agricultural and home demonstration agents;
- To provide payment for assistance to aged individuals, the needy blind, dependent children, and other welfare benefits
- To provide for fire protection of forest lands and the conservation of natural resources
- To provide hospitalization and medical care for the indigent sick people of the county;
- To acquire, improve, and maintain airports, public parks, and public libraries;
- To provide for workers' compensation and retirement of pension funds for officers and employees
- For public improvements as fixed by law
- To pay pensions and costs under a teacher retirement system
- For school lunches
- To provide ambulance services
- To provide financial assistance to county or municipal authorities to develop trade, commerce, industry, and employment opportunities
- To provide for public health and sanitation
- To provide for financial assistance to county children and youth commissions providing children and youth services.

What property is not taxed?

- All property is taxable unless citizens have voted to exempt specific types of properties.
- Property exempted by O.C.G.A. Section 48-5-41 must not be used for private or corporate profit and income. The property exempted by the above code section does not apply to real estate or buildings which are rented, leased, or used for the purpose of securing an income. Any income must be used exclusively for religious, educational, and charitable purposes in order to maintain and operate the institutions.
- The following entities below are exempt from taxation in this state
- Colleges, nonprofit hospitals, incorporated academies, or other seminaries refer to those organizations that are open to the public.
- Property owned and used exclusively as the general state headquarters of a nonprofit corporation organized for the purpose of encouraging cooperation between parents and teachers to promote the education and welfare of children.
- All places of religious worship and burial; and all property owned by and operated exclusively as a church or other religious association that qualifies as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986.
- Property owned by religious groups that is used as single-family houses where no income is derived from the property;
- Institutions of purely public charity.
- Buildings erected and used as a college, an incorporated academy, or other seminary of learning; but only if these institutions are open to the general public.
- All funds and property held or used as endowment by colleges, nonprofit hospitals, incorporated academies, or other seminaries of learning when the funds or property are not invested in real estate
- All real and personal property of public libraries and any other literary associations.
- Books, philosophical apparatus, paintings, and statuary of any company or association that are kept in a public hall which are not held for profit or sale;
- Property which has been installed or constructed with the purpose of eliminating or reducing air or water pollution if certified by the Department of Natural Resources. Property of a nonprofit home for the aged and property of a nonprofit home for the mentally disabled as long as no income or profit is distributed to any private person when the home is qualified as an exempt organization under the United States Internal Revenue Code, section 501(c)(3), and O.C.G.A. Section 48-7-25.
- Property owned and used exclusively by a veteran's organization which is chartered by the United States Congress which is exempted from federal income taxes;
- Property of nonprofit hospitals used in connection with their operation. This exemption does not include property owned by the nonprofit hospital which is held for investment purposes unrelated to providing medical care.

- Property owned and used exclusively as the headquarters, post home, or similar facility of a veterans organization which is chartered by the Congress of the United States and which is exempt from federal income taxes
- Property owned by a historical fraternal benefit association that is used exclusively for charitable, fraternal, and benevolent purposes. When the land on which commercial fertilizers are to be used has been taxed, consumers of commercial fertilizers are not required to report fertilizers for taxation. (O.C.G.A. 48-5-43)

Who has to pay the taxes?

- Property taxes are charged against the owner of the property on **January 1** and against the property itself if the owner is not known. (O.C.G.A. 48-5-9) unless otherwise specified, property tax returns are to be filed with the county Tax Assessor's office who has been designated to receive returns throughout the year however, the deadline to file a return is **April 1** for the year the return is being filed.

Real property is taxable in the county where the land is located, and personal property is taxable in the county where the owner maintains a permanent legal residence unless otherwise provided by law. (O.C.G.A. 48-5-11)

Can I pay my property taxes online?

Yes, by clicking the link below or by going to the Paulding Tax Commissioner's page under Current Property Tax Statements located on the Paulding.gov website.

https://pauldingcountyga.governmentwindow.com/start_alt.html

Is timber taxed in Georgia?

Standing timber is not taxed until sold or harvested, at which time it is taxed based upon 100 percent of its fair market value. There are three types of sales and harvests that are taxable:

- lump sum sales where the timber is sold at a specific price regardless of volume,
- unit price sales where the timber is sold or harvested based on a specific price per volume,
- Owner harvests where a land owner harvests his own timber and sells it by volume.