

## DELINQUENT TAXES

Taxes are delinquent if not paid by the due dates, and penalties and interest are added based on the unpaid amount. Delinquent properties are also subject to tax liens.

## CONTACT INFORMATION

### Tax Commissioner's Office

Property Tax Billing Inquires 706-821-2391  
Homestead Exemptions 706-821-2396  
Motor Vehicle Information 706-821-2475  
Tag Renewals 800-487-4567  
[www.arctax.com](http://www.arctax.com)

### Board of Assessors' Office

Property Appraisal 706-821-2310  
Board of Equalization (Superior Court) 706-849-5926  
Property Information/Mapping 706-821-2310  
Personal Property 706-821-2323

### City of Augusta

Finance Department 706-821-2429  
Administrator's Office 706-821-2400  
Clerk of Commission 706-821-1820

### Board of Education

School Millage Rates 706-826-1000

**Solid Waste** 706-592-3200

**Street Lights** 706-821-1829

## PROPERTY TAX PAYMENT OPTIONS

- Pay online by credit card at [www.arctax.com](http://www.arctax.com) (Convenience fees apply for credit card transactions over the Internet)
- Mail payments to the Tax Commissioner at P.O. Box 1427, Augusta, GA 30903-1427.
- Pay in person during regular business hours 8:30 am – 5:00 pm at 535 Telfair St, Suite 100 Augusta, GA 30901 (Convenience fees apply for credit card transactions over the counter).

*A service charge of 5% of the amount (\$30.00 minimum), will be charged on any check or money order returned for lack of payment (O.C.G.A. §16-9-20).*

# Property Tax Information

A guide to property taxes for Richmond County residents



## Richmond County Tax Commissioner's Office

### Did You Know . . .

- The Tax Commissioner's Office plays no part in determining the value of property or the taxes due. We are the billing and collection entity for the County and State Government and Board of Education.
- Homestead applications must be postmarked or received by April 1 to receive the exemption for that year.
- A taxpayer who appeals the value of his/her property is required to pay current year taxes by the date due on the 85% temporary bill that is issued from the Tax Commissioner's Office.
- If you are the surviving spouse (or minor child) of a recently lost loved one (within 2 years), you can petition for Year's Support. If a Year's Support is awarded it allows the taxpayer relief from property tax in the year designated on the petition.

**T. CHRIS JOHNSON**  
Tax Commissioner  
March 2022

## GENERAL TAX INFORMATION

The ad valorem tax, more commonly called the property tax, is the primary source of revenue for local governments in Georgia. Ad valorem means "according to value," and property is taxed based on its assessed value. Assessed value by law is based on 40% of the fair market value as of January 1 each year. It is set by the Richmond County Property Appraisal Office and the Board of Tax Assessors.

The millage rate is a determining factor in the calculation of taxes. A mill is 1/10 of \$.01 or \$1 per \$1,000 of assessed value. Millage rates are set by the authorities of each taxing jurisdiction: the Richmond County Board of Commissioners and the Richmond County Board of Education.

The amount of taxes is based on the assessed value of the property multiplied by the millage rate.

## REAL AND PERSONAL PROPERTY

**Real property** consists of real estate and any permanently affixed improvements, such as buildings.

**Personal property** consists of:

- Furniture, fixtures, machinery, equipment, inventory or any other personal property used in business.
- Aircraft and boats/motors owned by any individual or corporation.

Boats and motors are taxed in the county where they are "functionally" located (in a county in this State for a cumulative period of 184 days or more during the immediately preceding calendar year) for recreational or convenience purposes.

Aircraft are taxed at the location where hangared or tied down and where flights normally originate. Any aircraft having no permanent location are taxable at the domicile of the owner unless they acquire a business location elsewhere.

All tangible personal property of the taxpayer, except motor vehicles, trailers and mobile homes, shall be exempt from ad valorem taxation if the actual fair market value of the total amount of taxable tangible personal property as determined by the Board of Tax Assessors does not exceed \$7,500.

## TAX RETURNS

A tax return is a listing of the property owned by the taxpayer and the taxpayer's declaration of the value of the property. Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1 of the tax year. In Richmond County, the time for filing returns is January 1 through April 1. These returns are filed with the Property Appraisal Office and forms are available in that office and online at [www.augustaga.gov](http://www.augustaga.gov) on the Tax Assessor's area.

Once the initial tax return is filed, the law provides for automatic renewal of that return each succeeding 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 existing value where the taxpayer is dissatisfied with the current value placed on the property by the Board of Tax Assessors. This serves the purpose of establishing the taxpayer's appeal rights if the declared value is changed again by the Board of Tax Assessors.

## TAX ASSESSMENTS AND 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 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. In that initial written dispute, the property owner must declare their chosen method of appeal. There are three methods of appeal: *Board of Equalization* method with further appeal to the Superior Court; *Arbitration* method which requires the appealing party to submit a certified appraisal within 45 days of the subject property which the board of assessors may accept or reject. If the taxpayer is still dissatisfied, an appeal to the Superior Court may be made; *Hearing Officer* method for non-homestead real property with fair market value equal to or greater than \$500,000 or certain wireless property with an aggregate value greater than \$500,000 for appeals regarding value or uniformity with further appeal rights to Superior Court.

## PREFERENTIAL ASSESSMENTS AND TAX EXEMPT STATUS

Two general types of specialized preferential assessment programs are available for owners of certain types of property.

One of those programs authorizes assessments at 30% rather than 40% of fair market value for certain agricultural properties being used for bona fide agricultural purposes.

The second type of preferential program is the Conservation Use program which provides that certain agricultural property, timber land property, environmentally sensitive property or residential transitional property is to be valued and assessed for ad valorem tax purposes at its current use value rather than the fair market value.

Each of these specialized or preferential programs requires the property owner to covenant with the Board of Tax Assessors to maintain the property in its qualified use for at least 10 years in order to qualify for the preference.

The Property Appraisal Office can explain the ownership and use restrictions regarding property qualifying for either program. For more information, call 706-821-2310.

## MOBILE HOMES

Georgia law requires non-homesteaded mobile homes located in Richmond County on January 1 to pay ad valorem taxes and obtain and display a decal annually. Taxes are delinquent if not paid by the deadline and incur a 10% penalty plus 1% interest per month after April 1 (O.C.G.A. 48-5-492 & 494).

Decals may be purchased in person at the Municipal Building 535 Telfair St., Suite 100 or obtained by mail. Taxpayers registering their mobile home for the first time must go to the Planning & Zoning Office, 535 Telfair Street, Augusta, Georgia (706) 821-1796, for the initial registering.

## HOMESTEAD EXEMPTIONS

Property owners may apply for exemptions by mail or in-person with the Tax Commissioner's Office year-round. However, applications **must be postmarked or received by April 1 to receive the exemption for that year (if mailed, certified mail is recommended)**. These exemptions apply only to homestead property, which means the owners must own, occupy and claim the property as their legal residence on January 1 to be eligible.

Once applied for and granted, the exemption shall automatically be renewed from year to year as long as the applicant continuously occupies the residence as a

homestead and meets the exemption requirements. However, a new application must be made if the taxpayer bought and occupies a new home, had any type of deed change, or is eligible for a larger exemption. Only one person needs to apply if multiple names appear on the deed. The applicant must be eligible for the exemption applied for.

Homestead exemptions should not be affected by refinancing a mortgage unless the name is changed on the deed. Homestead exemption applicants need to know that any motor vehicle owned by the homeowner

must also be registered in Richmond County (must have current and correct address and Georgia driver's license).

Members of the Armed Services who maintain a legal residence and/or vote in another state, are not eligible to claim homestead exemption. The law specifically requires that the homestead must be the domicile of the owner. Military Personnel who claim homestead exemption are declaring their intention to become Georgia residents and are liable for State income taxes and ad valorem taxes on personal property.

## EXEMPTIONS AVAILABLE IN RICHMOND COUNTY

**S1 – Regular Homestead Exemption** is available to all homeowners who occupy the property as of January 1 of the application year. This exemption includes \$5,000 off the assessed value on County, \$5,000 off School and \$2,000 off State.

**S3 – Regular School Exemption** requires the taxpayer to be 62 years old as of January 1 of the application year. The net income of the applicant and spouse must be less than \$10,000. Taxpayer must provide a copy of Georgia Income Tax Return from the previous year for which application is being made for occupant and spouse. The exemption includes \$5,000 off the assessed value on County, \$10,000 off School, School Bond and \$2,000 off State.

**S4 – Double & School Exemption** requires the applicant to be 65 years old as of January 1 of the application year. The net income of the applicant and spouse must be less than \$10,000. Taxpayer must provide Georgia Income Tax Return from previous year for which application is being made for occupant and spouse. The exemption includes \$10,000 off the assessed value on County, \$4,000 off the assessed value on County Bond, an exemption from all School and most State tax assessments.

**S5 – Disabled Veteran Exemption** requires a letter from the U.S. Department of Veterans Affairs stating 100% service-connected disabled or compensated at the 100% rate. The exemption includes \$100,896 off the assessed value on County, County Bond, School, School Bond and State tax assessments. The Disabled Veteran Exemption extends to the unmarried widow/widower of the disabled veteran provided they continue to occupy the home as a residence and homestead.

**SC – Senior State Tax Exemption** requires that the applicant be 65 years old as of January 1 of the application year. This exemption provides 100% from State taxes on the home and up to 10 acres of land and is granted in addition to any other exemptions for which the owner may qualify. This exemption is automatic if you receive the S4 or H2A and does not require an application.

**SG – Spouse of Peace Officer or Firefighter Killed In the Line of Duty** applies to the un-remarried widow/widower of a police officer or firefighter killed in the line of duty. The applicant must provide an affidavit giving such information as will enable the Tax Commissioner to make a determination as to whether the applicant is entitled to the exemption. This exemption provides 100% exemption from ALL taxes (State, County, and School).

**SS – Surviving Spouse Exemption** is available to an 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 stating that spousal benefits are received as a result of the death of the armed forces member.

**H2A – Full School Exemption** requires the applicant to be 65 years old as of January 1 of the application year. This exemption includes \$5,000 off the assessed value on County, and an exemption from all School and most State tax assessments.

**H10 – Local Disability** requires a letter signed by a physician licensed to practice in Georgia stating that the applicant is totally and permanently disabled as of January 1 of the application year. This exemption includes \$10,000 off the assessed value on County, \$10,000 off School and \$2,000 off State.

**H5A – Local Disability w/Income Limitations** requires the submission of letters by at least 2 physicians licensed to practice medicine in the State of Georgia stating applicant is totally and permanently disabled as of January 1 of the application year. This exemption has an income requirement of less than \$20,000 for the applicant and spouse. Taxpayer must provide Georgia Income Tax Return or Social Security Benefit Statement from previous year for which application is being made for occupant and spouse. This exemption provides 100% exemption from ALL assessed value on County and School taxes and \$2,000 off State.

**Approval or Denial of Homestead** - With respect to all of the homestead exemptions, if the application is denied the taxpayer will be notified and an appeal procedure then is available for the taxpayer by the Tax Assessor's Office.

**NOTE:** An eligible homestead exemption does not exempt taxpayer from such fees as solid waste and street lights.

*For questions or more information on exemptions, please call 706-821-2396.*

**To pay online or for more information, visit [www.arctax.com](http://www.arctax.com)**