



**Steven B. Kendrick**  
Richmond County Tax Commissioner

## Tax Assessor's Office, Tax Commissioner's Office... WHAT'S THE DIFFERENCE?



Richmond County Chief Tax Appraiser  
& Board of Assessors

## NOVEMBER: TAX ASSESSOR SPOTLIGHT

Welcome to the November edition of "Richmond County Tax Matters!" In this edition we will continue our discussion of the distribution of your local taxes, as well as highlight the Richmond County Tax Assessors' Office. Our offices work very closely in the preparation of your tax bills, but we often find that our citizens are unclear about who performs which task. We have taken the time to clarify our roles.



The Tax Assessors' Office is managed by Chief Appraiser, Mr. Alveno Ross and it is governed by The Richmond County Board of Assessors which consists of eight members. Six members are appointed by the Augusta-Richmond County Commission (three from Super District 9 and three from Super District 10) and two members appointed by the Richmond County Legislative Delegation. All members are appointed to a four-year term.

The Richmond County Board of Assessors provides and defends uniform fair market values on all taxable properties in Richmond County. These values are used to establish a tax digest for the State and to provide to the Augusta Commission, the Board of Education, and the Tax Commissioner, information to levy and collect property taxes. After you receive your annual assessment notice of value, which usually comes out in May, you are allowed up to 45 days to file an appeal to the board.

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### About the Publisher/Editor:

Steven B. Kendrick has served 12 years as Richmond County's Tax Commissioner. He also serves as the Chairman of the Augusta Economic Development Authority, Chairman of the Boys and Girls Club of the CSRA, Chairman of Youth Leadership Augusta, Chairman of the E3 Leadership Foundation, Inc. and Vice-President of the Georgia Association of Tax Officials.



## I PAID MY LOCAL TAXES. WHERE DID THE MONEY GO? PT 2

By John Rose

In last month's issue we gave citizens a small snapshot of what happens to the monies paid for property. As the Finance Division Director for the Tax Commissioner's Office, one of the more interesting experiences I have, is the occasion of preparing and sending out multi-million dollar disbursements. This happens several times during our peak property tax collection season. In total, our office sends nearly two hundred million dollars to the local taxing authorities each year, about half to the Board of Education and the rest to the Board of Commissioners.

Many in our community readily recognize that about half of our tax bills go to support our local school system. Paying teachers, maintaining facilities and expenditures for things like buses and computers are all a part of the school system's budget which is categorized by the school system as funds for maintenance and operations. The disbursements to Augusta's Board of Commissioners has maintenance and operations as well, but it is also divided into several different categories that are needed to fund the services that county government is there to provide. The history behind the breakdown of local county funding is too long for this newsletter, but a brief explanation of the current breakdown of county taxes is included in the following pages.

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## VEHICLE REGISTRATION: PURCHASED FROM THE DEALERSHIP

When vehicles are purchased from a dealership, the dealer must submit an electronic title application to the Georgia Department of Revenue. The title application must be processed prior to the registration being issued. If notification of title status has not been received within 25 days from the date of purchase, contact the dealer.

Once the title has been processed, the following are required to obtain a permanent license plate:

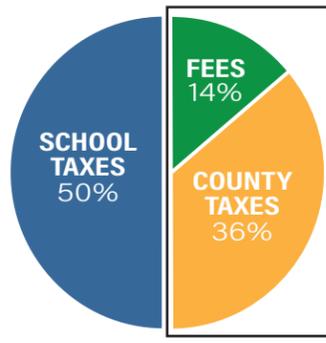
- Valid Georgia driver's license or Georgia ID reflecting a Richmond County address (non-resident military are exempt)
- Valid Georgia insurance
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration
- For leased vehicles, the original lease agreement

Effective July 1, 2015: Brand new vehicles purchased (i.e., one that has never been sold for retail) have the option of receiving a two-year registration for a \$40 fee (standard plates only). This only applies at initial registration on passenger vehicles designed to carry 10 passengers or less.

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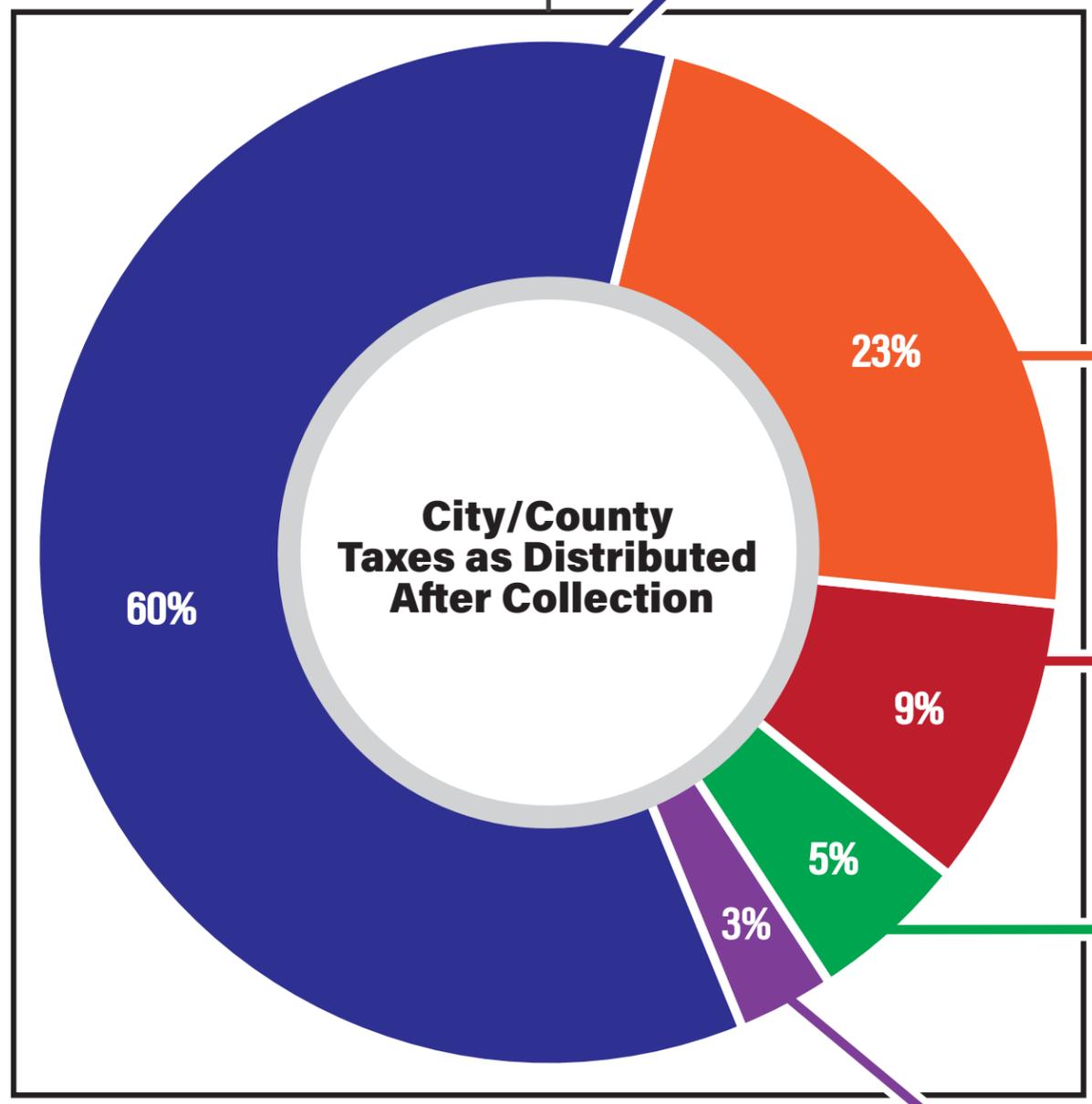


The Tax Commissioner's Office...		The Tax Assessors' Office...
✓	...sends out tax bills.	
✓	...processes homestead applications.	
	...approves homestead applications.	✓
	...assigns initial property valuations.	✓
	...handles change of address.	✓
✓	...collects taxes.	
✓	...provides accounting for ad valorem taxes collected.	
✓	...distributes funds.	
	...handles property valuation appeals.	✓
	...handles motor vehicle valuation appeals.	✓
	...processes mobile home registration.	✓
✓	...issues bond letters with paid tax receipt.	
✓	...issues mobile home decals.	
✓	...provides info on tax savings to widows and widowers (years support).	



**CITY/COUNTY TOTAL FROM TAX BILLS**  
(includes taxes and fees)  
**\$88,818,437.68**

**Consolidated Tax Bill**  
(includes school taxes, county taxes, and fees.)



**Note:** Augusta, Georgia's government operates with areas or service districts that mirror pre-consolidation City of Augusta and Richmond County taxing districts. These areas are known as the "suburban services district" (old County) and the "urban services district" (old City). On the tax bill we issue, the line items are identified as "county maintenance and operations" and "urban maintenance and operations" depending on where you live and they primarily offer the same level of service, although the method for collecting funds for the districts differ in some categories.

**MAINTENANCE & OPERATIONS**

**\$53,362,690.38**

If you live in an area of Augusta where there is a "county maintenance and operations" line on your tax bill, this portion of collections are used to pay for the operation of the county's basic services such as administration, finance, judicial, public works, recreation, cultural, public safety and law enforcement functions in what is described as the suburban services district. If you live in an area of Augusta where there is an "urban maintenance and operations" line on your tax bill, this portion of collections are used for maintaining and operating streetlights, the fire department and other services in what is described as the urban services district.

**SOLID WASTE**

**\$20,413,915.11**

This portion of collections is charged to customers who have solid waste pickup services provided by Augusta, Georgia. Collected fees support landfill operations, street sweeping, bulk waste, curbside garbage, yard waste and curbside recycling collections, as well as, programs to support scrap tire, hazardous waste, composting, grasscycling, needle disposal and Christmas tree recycling education. This portion of collections goes to a special fund that is specifically for the items and services described and does not go into the general fund.

**FIRE PROTECTION**

**\$8,237,193.82**

This portion of collections is used for the operation of the fire department in areas of Augusta described as the suburban services district and collections are used for operations of the fire department in that area, including personnel, equipment, facilities, training, etc. (Note: The urban services district's fire protection funding, which covers the same types of costs is collected through the mill rate assessed in that area and covers that area). The suburban services district portion of fire protection collections goes to a special fund that is specifically for the items, services and area described and does not go into the general fund.

**STREET LIGHTS**

**\$4,476,735.77**

This portion of collections is used to maintain and operate street lights owned by Augusta, Georgia. It was previously based on the cost to operate the type of lighting provided in your area and the amount of road frontage of the property. It is now a flat fee assessed by the governing body with classifications for residential and commercial properties each paying a different amount. This portion of collections goes to a special fund that is specifically for the items, services and areas described and does not go into the general fund.

**CAPITAL PROJECTS**

**\$2,327,902.60**

This portion of collections is used to pay for capital expenditures (including but not limited to vehicles, computers, machinery, and equipment). It is primarily used to build or buy assets, not to maintain them.