Property Tax Information

A guide to property taxes for Richmond County residents

RICHMOND COUNTY

TAX COMMISSIONER'S OFFICE

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.

- 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
August 2026

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:

(a) Furniture, fixtures, machinery, equipment, inventory or any other personal property used in business.
(b) 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 hangered 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 $20,000.

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.

To pay online or for more information,
visit www.arctax.com

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 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.

For an **appeal involving the values or uniformity of one or more account numbers of any taxable tangible personal property other than wireless property with an aggregate fair market value more than $200,000** as shown on annual notice of assessment, at the option of the taxpayer, an appeal may be submitted to a hearing officer in accordance with this subsection. Any individual who is a former or current Appraiser IV or chief appraiser and desires to serve as a hearing officer for taxable tangible personal property other than wireless property shall complete and submit an application, a list of counties the hearing officer is willing to serve, a disqualification questionnaire, and a resume to the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board for review and approval to serve as a hearing officer. The Georgia Real Estate Appraisers Board shall annually publish a list of such qualified and approved hearing officers and a list of counties such hearing officers are willing to serve. Any Appraiser IV or chief appraiser serving as hearing officers shall be eligible to serve as a hearing officer in any county except for a county where they served as an Appraiser IV or chief appraiser.

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.

HOMESTEAD EXEMPTIONS

Property owners may apply for exemptions by mail or in- person with the Tax Commissioner's Office year-round. An applicant seeking a **homestead exemption** for the current year shall file a written application beginning January 1 until the end of the 45-day appeal period after assessment notices are mailed. The application may be filed in conjunction with, or in lieu of an appeal if filed during the 45-day appeal period. 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 if 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.

Approval or Denial of Homestead - With respect to all 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

Reporting ineligibility of Homestead:

Anyone who becomes **ineligible for a homestead exemption** must report that ineligibility to the tax commissioner charged with the duty of receiving returns of property for taxation on or before the final date to file an appeal of the annual notice of current assessment. Beginning on January 1, 2026, in the event a person fails to report their ineligibility for any homestead exemption listed on the annual notice of assessment by the final date to file an appeal of such notice, the property shall be billed for all taxes and interest due and a penalty shall be imposed in an amount equal to 50 percent of the amount by which the taxes were to be reduced from exemptions and credits for which the taxpayer was ineligible.

AVAILABLE EXEMPTIONS

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 $126,526 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 decide 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 because 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 because 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.

Statewide Floating Homestead Exemption, which is still a local exemption for 2026, but will become a state exemption applicable to all counties, consolidated governments, schools, independent schools, and municipalities beginning January 1, 2027.

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.

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	
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 (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).