

# Ad Valorem Tax | Charlton County

Ad valorem tax, more commonly known as property tax, is a large source of revenue for governments in Georgia. The basis for ad valorem taxation is the fair market value of the property, which is established at 40% of the fair market value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$1 for each \$ 1,000 of assessed value or .001).

Several distinct entities are involved in the ad valorem tax process:

- The County Tax Commissioner, an office established by the constitution and elected in all counties except two, is the official responsible for receiving tax returns filed by taxpayers; receiving and processing applications for homestead exemptions; serving as agent of the state revenue commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing, and accounting for ad valorem taxes collected in the county. In Charlton County, the tax assessors have been lawfully delegated with receiving tax returns.
- The County Board of Tax Assessors, appointed for fixed terms by the county commissioner or commissioners in all counties except one, is responsible for determining taxability, value, and equalization of all assessments within the county. The County Board of Tax Assessors notifies taxpayers when changes are made to the value of the property; receive and review all appeals filed; and insures that the appeal process proceeds properly. In addition, they approve all exemptions claimed by the taxpayer.
- The County Board of Equalization, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property values and assessments made by the board of tax assessors.
  - An arbitration method of appeal is available to the taxpayer in lieu of an appeal to the board of equalization at the option of the taxpayer at the time the appeal is filed.
- The Board of County Commissioners (or the sole commissioner in some counties), an elected body, establishes the budget for the county government operations each year, and levies the mill rate necessary to fund the portions of the budget to be paid for by ad valorem tax.
- The County Board of Education, an elected body, established the annual budget for school purposes and then recommends their mill rate, which, with very few exceptions, must be levied for the school board by the county commissioner or commissioners.
- The State Revenue Commissioner exercises general oversight of the entire ad valorem tax process. In addition, the state levies ad valorem tax each year in an amount, which cannot exceed one-fourth of one mill (.00025).