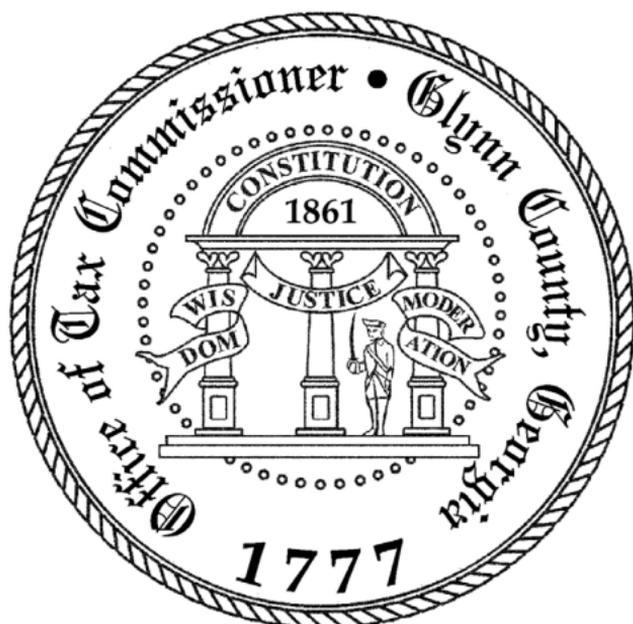


# Office of Tax Commissioner



**J.L. 'Jeff' Chapman**  
**Commissioner**

**Property Tax & Exemption**  
**Vehicle Tag & Title**

**Information**



***Hello and welcome to your Office of Tax Commissioner. The duties and responsibilities of the Tax Commissioner office are many and varied. Our main goal is to provide the citizens and business community of Glynn County with the highest level of professional, efficient and courteous service that can be offered while complying with all legal requirements.***

***Whether you are a new or longtime resident, my staff and I want to make your visit to the Tax Office as productive and helpful as possible.***

***If after reading this informational booklet you have additional questions, please feel free to contact us.***

***Sincerely,***



**J.L. 'Jeff' Chapman  
Tax Commissioner  
(912) 554-7000**





Office located at:  
1725 Reynolds St. Suite 100  
Brunswick, GA 31520  
912-554-7000  
[www.glynncounty.org](http://www.glynncounty.org)

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### IMPORTANT NOTE:

Our office does not set property values.

# Property Taxes

The Ad Valorem tax, more commonly called property tax, is the primary source of revenue for local governments in Georgia. Ad Valorem means “according to value.”

The millage rate is officially set by the State, Glynn County Board of Commissioners, Brunswick City Commission and the Glynn County Board of Education.

The millage rate is a determining factor in the calculation of taxes. (A mill is \$1 per \$1000 of assessed value.) Sample: \$100,000 fair market value x 40% = the assessment value of \$40,000 – the value taxpayer is taxed on. At a tax rate of 0.002236 the amount would be \$89.44.

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 one is the official responsible for receiving tax returns filed by taxpayers or designating the Board of Tax Assessors to receive them; receiving and processing applications for homestead exemption; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collecting, disbursing, and accounting for ad valorem taxes collected on the behalf of the County, County School and State of Georgia. **The Tax Commissioner does not value property.**

The **County Board of Tax Assessors**, appointed for fixed terms by the Board of Commissioners in all counties except one, is responsible for determining taxability; the appraisal, assessment, and the equalization of all assessments within the county. They notify taxpayers when changes are made to the value of the property; they receive and review all appeals filed; and they insure 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 (Note: 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 county government operations each year, and then they levy the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

The **County Board of Education**, an elected body, establishes the annual budget for school purposes and then recommends its mill rate, which, with very few exceptions, must be levied for the School Board by the governing authority.

The **State Revenue Commissioner** exercises general oversight of the entire ad valorem tax process which includes annual audits of Tax Assessors and Tax Commissioners and the approval of county tax digests.

## **TAX RETURNS**

Taxpayers are required to file at least an initial tax return (which is a change of ownership) for taxable property (both real and personal property) owned on January 1 of the tax year. In Glynn County the time for filing returns is **January 1st through April 1st**. These returns are filed with the Tax Commissioner and forms are available in that office at 1725 Reynolds Street, Suite 100, Brunswick, Georgia. A Glynn County Driver's License (including spouse) is required to file homestead. The address on the license must reflect the address the application for homestead is being filed. The tax return is a listing of the property owned by the taxpayer and the taxpayer's declaration of the value of the property.

Once the initial tax return is filed, the law provides for an 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 value return, filed during the return period, may also be made by the taxpayer to declare a different value from the 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 Assessors.

## **HOMESTEAD RIGHTS AND RESPONSIBILITIES**

If a taxpayer becomes ineligible of any Homestead Exemption, it is their responsibility to notify the Office of Tax Commissioner of changes in residency status; i.e., change of mailing address without explanation, changes in income (for income based exemptions, only) if a taxpayer rents a room in their home or if they rent their whole house. Failure to inform the tax office of changes in residency status may result in the loss of Homestead Exemption.

## **HOMESTEAD EXEMPTIONS**

Several types of homestead exemptions have been enacted to reduce the burden of Ad Valorem taxation for Georgia homeowners. The exemptions apply to homestead property owned by the taxpayer and occupied as his or her legal residence (some exceptions to this rule apply and your Tax Commissioner can explain them to you.) To receive the

benefit of the homestead exemption, the taxpayer or his or her agent must file an initial application/affidavit with the Tax Commissioner's office. In Glynn County, the application is filed with the Tax Commissioner's Office. The application must be filed between **January 1st and April 1st** of the year for which the exemption is first claimed by the taxpayer and it normally is filed at the same time that the initial tax return for the homestead property is filed.

Once granted, the homestead exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different kind of exemption. It shall be the duty of any person granted the homestead exemption under subsection (b) of this section to notify the Tax Commissioner of the county or the designee thereof in the event that person for any reason becomes ineligible for that exemption. (HB1691).

According to Georgia State Law a few general rules apply with respect to applicants and the specific property that qualify for homestead exemptions:

- The homestead is defined as that real property owned by the applicant to include only the primary residence and not more than five contiguous acres of land immediately surrounding such residence.
- The applicant must own the real property for which the exemption is claimed on January 1 of the tax year in question. Exceptions to this rule include applicants who hold an estate for life in the property and to otherwise qualified property where the applicant is purchasing the property under a bona fide contract to purchase where the title will be transferred to the applicant when the contract is completed. Jointly owned property qualifies for the exemption if the applicant otherwise qualifies.
- The property must be the actual permanent and legal place of residence and domicile of the applicant. Exception to this rule covers members of the armed forces who are absent from the home because of military assignment and incapacitated parents in which one of the children occupies and maintains the home.
- The building must be used principally as a dwelling.
- Only one homestead exemption may be granted for one immediate family group. Therefore, each exemption stands alone and one cannot be added on top of the other.
- The applicant must file at least an initial application for homestead exemption before the exemption is granted.
- The deadline for filing an application for homestead exemption in Glynn County is **April 1st**.
- Failure to apply by the deadline will result in loss of the exemption for that year. (O.C.G.A. 48-5-45)
- Based on *Coleman v. Glynn County*, your L-5 base year will be the taxable year immediately preceding the

taxable year in which the homestead exemption was first granted to you.

Under authority of the State Constitution several different types of homestead exemptions are provided. In addition, local governments are authorized to provide for increased exemption amounts and several have done so. The Tax Commissioner in your county can answer questions regarding the standard exemptions as well as any local exemptions that are in place.

The **Standard Homestead Exemption** is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000, which is deducted from the 40% assessed value of the homestead property. The exemption applied to the maintenance and operation portion of the mill rate levy of the county and the county school system. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

## LOCAL HOMESTEAD EXEMPTIONS

**L2** - \$8,000 county portion

**L3** - 62 - age \$8,000 county portion

**L4** - 62 - age \$10,000 county portion

Income cannot exceed \$20,000

**L5** – Value Freeze when Homestead Exemption is Approved (more commonly known as “**Scarlett - Williams**”)

**L6** – 65 – age income cannot exceed \$40,000 more commonly known as “**Chapman – Lane**”)

**L2 – Standard Exemption.** Each resident of Glynn County is granted an exemption on that person’s homestead from all Glynn County Ad Valorem taxes for county purposes in the amount of \$8,000 of the assessed value of that homestead. Homestead exemption can be applied to mobile homes only when the owner owns and resides on the land on which the mobile home is located.

**L3 - Elderly Exemption.** Increased homestead exemption for homeowners 62 and older from all Glynn County Ad Valorem taxes for county purposes in the amount of \$8,000 of the assessed value of that homestead, (not based on income).

**L4 – Standard Elderly School Tax Homestead Exemption.** Increased homestead exemption for homeowners 62 and older where the net income from all family members residing in the homestead does not exceed \$20,000 for the preceding year. This exemption applies only to county tax but it does include taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property. **Do not need to re-apply if received exemption the prior**

**year. Must re-apply only if taxable income increases above the qualifying amount or on newly acquired homesteaded property.**

**L5 – Scarlett-Williams Homestead Valuation Freeze Exemption.** Glynn County has enacted a homestead valuation freeze exemption. This exemption will freeze the valuation base year; i.e., the taxable year, immediately preceding the year in which the homestead exemption was first granted. This valuation remains in place for as long as the homeowner owns and resides on the property and makes no major improvements.

**L6 – Chapman-Lane Senior School Tax Exemption.** Homeowners who are 65 years of age or older on January 1, and whose income together with the income of the spouse does not exceed \$40,000 for the immediately preceding year may claim an additional exemption from school Ad Valorem tax. Income in this instance is defined as Georgia Net Taxable Income. The deadline for filing for this exemption is **April 1**. Bring in current previous year proof of Income (State, Federal Tax Return). If State and Federal Income Tax is not required to be filed, bring documents reflecting the total Household Income (Social Security, Retirement, etc.). Must supply picture I.D. (New voted on November 2008). **Do not need to re-apply if received exemption the prior year. Must re-apply only if your Georgia Net taxable income increases above \$40,000 or on newly acquired Homesteaded property.**

**S3-Each resident of Glynn County who is a senior citizen (62 years or older) is granted an exemption from all Glynn County Ad Valorem taxes for county purposes:**

\$10,000 off of the assessed value of that homestead, if that person's income, together with the income of the spouse who resides within such homestead, does not exceed \$10,000 for the immediately preceding taxable year.

**Do not need to re-apply if received exemption the prior year. Must re-apply only if taxable income increases above the qualifying amount or on newly acquired Homesteaded property.**

**S4- Standard Elderly General Homestead Exemption.** Available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year may claim a \$4,000 exemption from County taxes. They are also eligible to claim a \$10,000 exemption from school taxes and any taxes levied to retire school bond indebtedness. Social Security income and certain retirement income are excluded from the calculation of the income threshold. **Do not need to re-apply if received exemption the prior year. Must re-apply only if taxable income increases above the qualifying amount or on newly acquired Homesteaded property.**

**S5-Disabled Veterans Homestead Exemption.** Available

to certain disabled veterans or un-remarried spouses or minor children up to a certain amount (call office for details) deducted from the 40% assessed value of the homestead property. This exemption applies to all Ad Valorem tax levies. Applicant must be deemed 100% service connected disabled or unemployable by the Veteran's Administration. Applicant must present a letter from the VA office showing percentage/employment status.

**Surviving Spouse Exemption of Firefighter or Peace Officer** as provided in House Bill 81 is available for un-remarried surviving spouse of a Firefighter or Peace Officer killed in the line of duty. This also includes Disabled Veterans.

**SS The Surviving Spouse of Member of Armed Forces Killed in Action Exemption** is available to the un-remarried surviving spouse of a member of the armed forces of the United States killed in or who died as a result of any war or armed conflict. See Tax Commissioner's office for further details.

**S6-S9 Floating or Varying Homestead Exemption** is an exemption which is available to homeowners 62 or older with gross household incomes of \$30,000 or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased. Since the exemption replaces any other state and county exemption already in place for the property, taxpayers should be very careful in making application, since in many instances the granting of this exemption will initially at least increase the amount of taxes levied on the property. Please call the Tax Commissioners Office for clarification or additional information.

In addition to the various homestead exemptions that are authorized, the law also provides a **Property Tax Deferral Program** whereby qualified homestead property owners 62 and older with gross household income of \$15,000 or less may defer but not exempt the payment of Ad Valorem taxes on a part or all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time that the deferred taxes plus interest reach a level equal to 85% of the fair market value of the property. (See Tax Assessor's office)

With respect to all of the homestead exemptions, the Board of Tax Assessors makes the final determination as to eligibility. However, if the application is denied, the taxpayer must be notified that an appeal procedure is available for the taxpayer.

## **HOW EXEMPTIONS ARE APPROVED, DENIED OR APPEALED**

The Tax Commissioner receives all homestead exemption

applications and makes an initial determination as to the eligibility of the applicant to receive the particular exemption. The statute provides that the Tax Commissioner shall turn over all applications to the Board of Tax Assessors who have the authority to review, approve, or deny the exemption. If the Board of Tax Assessors denies an application, they are required to notify the applicant and an appeal procedure that is available for the tax payer.

## **PERSONAL PROPERTY EXEMPTIONS**

Georgia exempts a property owner from paying property tax on:

- 1) Items of personal property used in the home if not held for sale, rental, or other commercial use.
- 2) All tools and implements of trade of manual laborers in an amount not to exceed \$2,500 in actual value.
- 3) Domestic animals in an amount not to exceed \$300 in actual value.
- 4) Tangible personal property that does not exceed \$7,500 in value-excluding motor vehicles, trailers, and mobile homes.
- 5) Computer Software may be exempt when it is installed on computer hardware as an operating system.
- 6) Farm Products may be exempt when still in the hands of the producer and farm equipment used in the direct cultivation of the soil may be exempt from ad valorem taxation when owned by certain persons. This includes farm equipment held under a lease purchase agreement.

**Level 1 Freeport Inventory** includes certain raw materials, goods in process and finished goods held by the manufacturer or distributor. Each county or city governing authority may set, by resolution, the percentage of exemption after approval of the qualified categories of inventory by voters. Property owners seeking this exemption must apply annually.

**Level 2 Freeport Inventory** includes finished goods constituting the inventory of a business which would not otherwise qualify for a Level 1 Freeport. Each county or city governing authority may set, by resolution, the percentage of exemption after approval by voters. Property owners seeking this exemption must apply annually.

## **GLYNN COUNTY LOCAL AD VALOREM TAX FACTS**

**Property Tax Returns:** Property tax returns must be filed with the Glynn County Tax Commissioner between January 1 and April 1 of each year. The Taxpayer may elect to file a property tax return if there have been changes that would

affect the value of their property from the previous year.

**Homestead Exemptions:** The deadline for filing a homestead exemption in Glynn County is **April 1**. Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline will result in loss of the exemption for that year.

## **SPECIALIZED AND PREFERENTIAL ASSESSMENT PROGRAM**

Two general types of specialized or preferential assessment programs are available for certain owners with various types of property. One of these programs authorizes assessment at 30% rather than 40% of fair market value for agricultural properties being used for bona fide agricultural purposes.

**Conservation Use**, the second type of preferential program provides that agricultural property, timber land property, environmentally sensitive property, or residential transitional property be valued and assessed for Ad Valorem tax purposes at its current use value rather than its fair market value.

Each of these specialized or preferential programs requires the property owner to covenant with the Board of Assessors to maintain the property in its qualified use for at least 10 years in order to qualify for the preference. The Board of Tax Assessors can explain the ownership and penalties may apply if the covenant is breached.

The **Georgia Forest Land Protection Act of 2008** (48-5-7.7) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products. This act excludes the entire value of any residence located on the property that may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration in accordance with the Georgia Carbon Sequestration Registry; mitigation and conservation banking that result in restoration or conservation of wetlands and other natural resources; or the production and maintenance of ecosystem products and services such as, but not limited to, clean air and water. This 15 year covenant agreement between the taxpayer and local board of assessors is limited to forest land tracts consisting of more than 200 acres when owned by an individual(s) or by any entity registered to do business in Georgia.

**The Agricultural Preferential Assessment** program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40% of fair market. The property owner must enter a 10-year covenant with the Board of Tax Assessors and penalties may apply if the covenant is breached.

**Rehabilitated and Landmark Historic Assessment** includes properties that qualify for listing on the Georgia or National

Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

**Brownfield Property Assessment** includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup certain costs associated with the cleanup.

## **HOW TO APPEAL A PROPERTY TAX ASSESSMENT**

Georgia law provides a procedure for filing property tax returns and property tax appeals at the county level.

Taxpayers may file a property tax return (declaration of value) in one of two ways:

1. By paying taxes in the prior year on their property the Value which was the basis for tax becomes the declaration of value for the current tax year (O.C.G.A. 48-5-20), or
2. By filing a PT-50R, PT50P, PT50A or PT50M return of value between January 1 and April 1. In Glynn County, property tax returns are filed with the Glynn County Tax Commissioner and in other counties returns are filed with the county board of tax assessors. The county board of tax assessors must send an annual assessment notice which gives the taxpayer information on filing an appeal on real property (such as land and buildings affixed to the land). If the county board of tax assessors disagrees with the taxpayer's return on personal property (such as airplanes, boats or business equipment and inventory), the board must send an assessment notice which gives the taxpayer information on filing an appeal.

Upon receipt of this Assessment Notice, the property owner desiring to appeal the assessment may do so within 45 days of the date the Assessment Notice was mailed. The taxpayer's 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.

## Appeal of Assessment Form PT-311-A

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.

### ASSESSMENT APPEALS

When the Board of Tax Assessors changes the value of property from the value in place for the preceding year or from the value that was returned by the taxpayer for the current year, a notice of that change must be sent to the property owner. Upon receipt of this notice the property owner desiring to appeal the change in value must do so within 45 days. The appeal is filed with the Board of Tax Assessors who again review their valuation, the appeal filed, and informs the taxpayer of their decision. If the taxpayer remains dissatisfied, the appeal is forwarded to the County Board of Equalization. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied with the decision, an appeal to Superior Court may be made.

In lieu of an administrative appeal with the Board of Equalization, an arbitration method of appeal is also available to the taxpayer. The Board of Tax Assessors can provide details regarding this procedure.

The assessment appeal may be made on the basis of the taxability of the property, the value placed upon the property, or the uniformity of that value when compared to other similar properties in the county. The appeal must be filed within the application time period and cannot be filed after that time. Additionally, the appeal should not be based on any complaint about the amount of taxes levied on the property.

**The taxpayer must select one of the three options below when filing an appeal:**

**Appeal to the County Board of Equalization:** The appeal based on value, uniformity, taxability or denial of exemption is filed by the property owner and reviewed by the board of assessors. The board of assessors may change the assessment and send a new notice. The property owner may appeal the assessment in the amended notice within 30 days. This second appeal made by the property owner or any initial appeal which is not amended by the board of assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and the Board of Equalization renders its decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

**Appeal to a Hearing Officer:** The taxpayer may appeal to a Hearing Officer, who is a state certified general real property or state certified residential real property appraiser and is approved as a hearing officer by the Georgia Real Estate Commission and the Georgia Real Estate Appraiser Board, when the issue of the appeal is the value or uniformity of value of non-homestead real property, but only when the value is equal to or greater than \$500,000. If the taxpayer is still dissatisfied with the decision of the hearing officer, an appeal to Superior Court may be made.

**Appeal to an Arbitrator:** An appeal of value may be filed to arbitration by filing your appeal specifying arbitration with the Board of Assessors within 45 days of the date of the notice. The Board of Assessors must notify the taxpayer of the receipt of the arbitration appeal within 10 days. The taxpayer must submit a certified appraisal of the subject property within 45 days of the filing of the notice of appeal which the Board of Assessors may accept or reject. If the taxpayer's appraisal is rejected the Board of Assessors must certify the appeal to the County Clerk of Superior Court for arbitration. The arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitration will issue a decision at the conclusion of the hearing, which is final and which may not be appealed further. If the taxpayer's value is determined by the Arbitrator to be the value, the county is responsible for the Superior Court's fees, if any, and the fees and costs of the Arbitrator. If the Board of Assessors' value is determined by the Arbitrator to be the value, the taxpayer is responsible for the Superior Court's fees, if any, and the fees and costs of the Arbitrator.

The Department of Revenue may not over-ride the Board of Assessors, Board of Equalization, Hearing Officer, Arbitrator of Superior Court regarding individual appraisals and assessments. The Local Government Services Division of the Georgia Department of Revenue is charged with general supervision of ad valorem tax administration across the state including: annual approval of tax digest; the training and certification of tax officials; and regularly scheduled audits of each of the 159 county boards of assessors.

**Appeals to the Superior Court:** Written notice of appeal must be filed within 30 days to the County Board of Tax Assessors. Once a decision has been made by the Board of Equalization or a Hearing Officer, the taxpayer may appeal their decision to the Superior Court of the county by mailing or filing with the County Board of Tax Assessors a written notice of appeal. The written notice of appeal should be mailed or filed within 30 days from which the decision of the County Board of Equalization was mailed. Ad valorem taxes must be paid before the Superior Court can hear an appeal; the ad valorem taxes must be paid in an amount equal to the last year in which taxes were determined to be due. (O.C.G.A. 48-5-29).

**Notification of Certification of Notice of Appeal to Clerk of Superior Court.** The Board of Tax Assessors will certify the notice of appeal to the Clerk of Superior Court. The taxpayer or their attorney or agent will be served with a copy of the notice of appeal with the civil action file number assigned to the appeal. Appeal heard by Superior Court, in most cases will be heard before a jury at the first term of court unless questions of law are at issue in the appeal.

## **VEHICLE TAXES & TAGS**

**To do just about anything with tags go to:**

<https://eservices.drives.ga.gov>.

The Tax Commissioner is responsible for the registration of motor vehicles and the collection of all registration fees, taxes and penalties specified by Georgia Law.

## **VEHICLE REGISTRATION**

For individuals, your deadline for renewing a vehicle registration is midnight on your birthday. **\*PLEASE NOTE:** Your deadline is **NOT** the end of your birth month!

Registration for jointly-owned vehicles must be renewed in the county of the owner's principal residence by midnight on the birthday of the owner who appears first on the registration. Example: Bill Tucker and Helen Tucker must renew by Bill's birthday.

Any person who owns a motor vehicle which is functionally located (located in a county in this state for 184 days or more during the immediately preceding calendar year) for recreational or convenience purposes in a county in this state other than the county in which such person maintains a permanent legal residence shall return such motor vehicle for taxation to the tax commissioner or tax receiver of the county in which such motor vehicle is functionally located.

Registration for vehicles owned by a company or organization must be renewed according to the first letter of the company or organization name, as shown on the registration, in the county where the business is located. For companies and organizations, the deadline is the end of the month as follows:

A/B = Jan

C/D = Feb

E/F = Mar

G/H = Apr

I/J = May

K/L = Jun

M/N = Jul

O/P = Aug

Q/R = Sep

S/T = Oct

U/V/W = Nov

X/Y/Z = Dec

Example: The One Stop Bakery must renew by October 31. Herrin Vending by April 30.

Exception: Truck and truck tractors, which weigh over 26,000 pounds renew during the period of December 1

through February 15. Ad Valorem taxes for trailers which are issued a permanent trailer tag are due during the same period.

Registration for leased vehicles must be renewed by the lessee's birthday (for individuals) or based on the lessee's business name, NOT the name of the leasing company (Lessor). Example: Leasing company/owner is Ace Leasing, Inc. Lessee is Tom Herrin. The renewal deadline is Tom's birthday.

## **DISABLED PERSON'S PARKING PLACARD INDIVIDUAL**

House Bill 501 transferred the responsibility of issuing disabled person's placards from the Department of Drivers' Services to the Department of Revenue.

Incorporating the process of issuing placards in to the **DRIVES System** makes it possible for disabled persons to get the placards at the county **in which they live, only.**

## **NEW RESIDENTS / NEW VEHICLES / NAME CHANGES**

New residents or non-residents who accept employment or engage in any trade, profession, or occupation in the state, or who enter their children in Georgia Public schools, must register their vehicle and obtain a Georgia title within 30 days after entering Georgia.

Visitors who remain in the state for less than 90 days, military personnel and out-of-state students are not required to register their vehicles in Georgia as long as they display a valid license plate from their home state. Vehicles owned by out-of-state residents but operate in Georgia must be registered in the county where the vehicles are permanently situated.

On all vehicle purchases, you must register the vehicle within 30 days of purchase. The following documentation is required:

- 1) Title or  
If a lien holder is holding the title the lien holder's complete address and the out-of-state registration must be presented. If the vehicles are leased, the same procedures apply, and the power-of-attorney from the leasing company must be included.
- 2) Bill of Sale. Requirement: Vehicles need to be 1985 or older.
- 3) Current registration
- 4) Mileage information
- 5) After February 1, 2003, no vehicle registration will be issued, renewed, transferred or replaced without an electronic indication that a vehicle is covered by Georgia liability insurance. It is your insurance

company's responsibility to electronically transmit liability insurance coverage to the Georgia Department of Motor Vehicle Safety's registration and title database.

- 6) Effective July 1, 2003 all applications for a Georgia title must reflect the owner or Lessee's full legal name and Georgia driver's license number or Georgia Identification card number. (If the owner or lessee has been a resident of Georgia for less than 30 days, they are exempt from this requirement.) In this case, the Driver's License number from another state/country is required and the state/country of issuance.

## **AD VALOREM TAXES**

Unless exempt by law, all vehicles are subject to ad valorem taxes based on values set by the State Department of Revenue. Ad Valorem tax is computed by multiplying the State-assessed value by the local millage rate. The tax is due during the 30-day period ending at midnight on your birthday, or for businesses, within your renewal month. If you purchase a vehicle, or bring a vehicle into Georgia, before or during your 30-day registration period, ad valorem tax is due by your registration deadline. Ad Valorem taxes are due on inoperative vehicles and must be paid by your deadline to avoid penalty.

Non-resident active duty military may request exemption from ad valorem taxes based on their residency in another state. You must apply in person at the Tag Office. The form PT 471 (Service Members Affidavit for Exemption) is required. A letter from the Commanding Officer is required. Active Duty military personnel may claim tax exemption or homestead exemption, but not both. All Georgia residents, including military, are subject to ad valorem taxes.

## **New/Used Vehicles Purchased as of March 1, 2013**

House Bill 386 was passed by the Georgia General Assembly and signed into law on April 19, 2012 provides for a new method for taxation of certain motor vehicles effective March 1, 2013.

Vehicles purchased and titled in this state will be exempt from sales and use tax and annual ad valorem tax, also known as the birthday tax. These taxes will be replaced by a one-time vehicle tax based on the fair market value of the vehicle. This is called the title ad valorem tax (TAVT). If you live in one of the three regions that approved the T-SPLOST referendum in July of 2012, you will also be required to pay up to fifty dollars in sales tax when purchasing a motor vehicle. If your vehicle is a used vehicle, the value will be the value listed in the used car market guide designated by the Revenue Commissioner. If the vehicle is "new" and not

currently in the motor vehicle valuation data base, the value will be taken from the bill of sale less any rebate.

## MILITARY VETERAN TAGS

To apply for any of these plates, it is necessary to complete Form MV-9W (available at [dor.ga.gov/documents/forms](http://dor.ga.gov/documents/forms)) from the Motor Vehicle Division of the Georgia Department of Revenue and take it, along with a copy of your DD form 214 (or other supporting documentation for certain plates) to the Tag Office.

For example, the Veteran's License Plate has a U.S. flag background, the seal of the veteran's branch of service and the word VETERAN.



It is available to: Georgia veterans discharged under honorable conditions; Surviving, unremarried spouses of qualified deceased veterans. There is no registration fee, manufacturing fee, or annual fee for one of these specialty plates. An applicant is entitled to a second plate upon payment of a \$25 manufacturing fee in addition to a \$20 annual fee.

Other military veteran tags can be found at <https://eservices.drives.ga.gov>.

## SPECIAL TAGS

Special tags include **“made to order”** prestige plates and other tags that have specific eligibility requirements. Additional fees apply in most cases. Applications are accepted at the Tag Office or call 554-7000 to request one. The State Department of Revenue will provide the applicant an approval letter that you must submit to the Tag Office along with your registration form to receive your tag.

## IMPORTANT NUMBERS

Tax Commissioner	(912) 554-7000 Fax: (912) 267-5684
Property Appraisal Office Board of Tax Assessors	(912) 554-7093 Fax: (912) 267-5723
Probate Court	(912) 554-7231 Fax: (888) 841-9712
Clerk of Superior Court	(912) 554-7272 Fax: (912) 267-5625
Glynn County Board of Commissioners	(912) 554-7400 Fax: (912) 554-7595
Glynn County Customer Service	(912) 554-7111 Fax: (912) 554-7166
Glynn County Sheriff Office	(912) 554-7600
Glynn County Police Office	(912) 554-7800
Non-emergency Police Dispatch	(912) 554-3645
Department of Driver Services 134 Jack Hartman Blvd. (Next to county bus yard) Hours: Tuesday-Friday 8:00 AM – 6:00 PM Saturday 8:00 AM – 12:00 PM <a href="http://www.DDS.GA.GOV">www.DDS.GA.GOV</a> Mobile App – DDS2GO	(678) 413-8400
Department of Revenue <a href="https://eservices.drives.ga.gov">https://eservices.drives.ga.gov</a>	(855) 406-5221
City of Brunswick	(912) 267-5519
Brunswick-Glynn County Joint Water & Sewer Commission	(912) 261-7100
Board of Education	(912) 267-4100
Governor Brian Kemp	(404) 656-1776





**J.L. 'Jeff' Chapman  
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