

Frequently Asked Questions

The Tax Commissioner is responsible for the billing and collection of ad valorem taxes. These taxes include real property, personal property, motor vehicle tax, mobile home tax and timber tax. The information found on this web site is intended to aid you in understanding your rights and responsibilities relating to property tax in Upson County. This web site does not cover the many complex laws governing taxation in the State of Georgia and should not be relied on as a legal source of information. If you don't find the answers to your questions here, or, if you need clarification on information you find, please contact us.

For more detailed information about revenue and taxation, the Georgia Department of Revenue sponsors a web site where the annotated version of the Official Code of Georgia (O.C.G.A.) can be viewed. Click **HERE** (<https://www.lexisnexis.com/hottopics/gacode/>) to visit this web site.

The Upson County Tax Commissioner's Office should be contacted for more information on inquiries about billing and collection of property taxes. The phone number is 706-647-8931.

The Upson County Tax Assessors' Office should be contacted for more information on property values. The phone number for the Tax Assessors' Office is 706-647-8176.

TAVT

What is TAVT?

Title ad valorem tax (TAVT) replaces the annual motor vehicle ad valorem tax and the sales tax that is collected by dealers on motor vehicle sales for new purchases. TAVT applies to vehicles (new and used) purchased March 1, 2013 or later and is due each time a title vehicle is transferred to a new owner.

How much will TAVT be?

6.6% of the fair market value as assessed by the Department of Revenue beginning January 1, 2020 until June 30, 2023. This percentage is based solely on the fair market value and not the sales price of the vehicle.

When and Where do I pay TAVT?

TAVT is paid when you transfer the title into your name. You apply for the title and pay TAVT in the county where you reside.

Does TAVT apply to new and used cars?

Yes. TAVT applies to all titled vehicles, whether new or used.

What if I purchase the vehicle from a Georgia-registered dealer?

TAVT is collected by the dealer at the time of sale.

What if I purchase a vehicle from someone other than a dealer? Like from a friend or neighbor?

This purchase is called a "casual sale." TAVT still applies and is paid by the purchaser when the vehicle is titled in the new owner's name.

Will I need to renew the registration each year after I've paid TAVT?

Yes, you are required to renew your vehicle's registration each year on or before your birthday. All vehicle owners have to pay a tag fee/registration.

What is property taxation?

Property tax is an ad valorem tax, which means according to value. Ad valorem tax, the tax collected by the tax commissioner, is based on the value of the taxable property in the county.

What property is taxed?

All real estate, personal property, mobile homes and motor vehicles are taxable unless the property has been exempted by law. Real property is land and generally anything that is erected, growing or affixed to the land; personal property is everything that can be owned that is not real estate. Personal property typically consists of inventory and fixtures used in conduction of business, boats, aircraft and farm machinery. Personal household property is not normally taxable.

Who decides how much my property is worth for tax purposes?

The Board of Assessors and their staff have the sole responsibility and authority of determining the value of property in Upson County. Each year between January 1 and April 1, every property owner has the ability to declare a proposed value for their property by filing a return. Returns for real estate and personal property are filed in the Tax Assessors' Office. The Board of Assessors will review your proposed value, and if they disagree, an assessment notice with the Assessors' value will be mailed to you.

What if I disagree with the Tax Assessors' Value?

If the taxpayer is dissatisfied with the value placed on the property, the taxpayer has the right to appeal this value within 45 days of the date of the notice. The appeal may be based on taxability, value, uniformity and/or the denial of an exemption. The written appeal must initially be filed with the Board of Assessors and must state your chosen method appeal. For more information regarding appeals, please call the Tax Assessors' Office at 706-647-8176.

Does the Tax Commissioner report to or control the Board of Tax Assessors?

No, the Tax Commissioner is an independent and elected office separate from both the Board of Tax Assessors and the Board of Commissioners.

Where do property tax dollars go?

- Property tax dollars support administration of county government and the public school system
- Build and maintain public buildings, bridges and county roads
- Pay expenses of courts, county jail and law enforcement
- Provide fire protection
- Provide for public health and sanitation
- This is an abbreviated list of how tax dollars are used to support local government projects. Please see the Georgia Code for a complete list. (O.C.G.A. 48-5-220)

What is the difference between fair market value and assessed value?

The Fair Market Value (FMV) is the 100% value as determined by the Board of Assessors. The Assessed value is defined as being 40% of the FMV. Property is taxed on the Assessed Value (40% of FMV) less any exemptions.

What is a millage rate?

The tax rate, or millage rate, is set annually by the Upson County Board of Commissioners and the Upson County Board of Education. A Tax rate of one mill represents a tax liability of one dollar per \$1,000 of assessed value.

Who sets the millage rate?

Millage rates are set in Upson County by the Board of Education, The Board of Commissioners and the City of Thomaston.

What determines an individual property tax amount?

The amount for tax is calculated using the property value and the millage rate.

How is my tax statement calculated?

Once the property owner and the Board of Assessors have come to terms with an appropriate value, this value is provided to the Tax Commissioner for tax calculation. To calculate a tax statement, first deduct any exemptions that may apply from the assessed value which generates a net assessed (taxable) value. Then, multiply the net assessed value by the millage rate.

When will I receive a property tax statement?

Property tax for real estate and personal property is mailed by September 15.

Property tax for mobile/manufactured homes is mailed by January 30.

Motor vehicle renewals are mailed 60 days prior to the birthdate of the primary owner.

If you did not receive a tax statement, please contact our office.

When is my tax statement due?

Tax due date will typically be around November 15th of each year.

Do I pay taxes on my mobile/modular home?

Yes. Mobile/Modular homes are considered personal property and are taxable in Georgia. Tax must be paid annually with a due date of April 1. The owner of any mobile/modular home located in Upson County must file a return and obtain a location permit. In order to obtain the location permit, the mobile home tax for the current year must be paid in full.

Do you send my tax statement to my mortgage company?

Tax statements are mailed to the homeowner, never to the mortgage company. We do send a data file to mortgage companies on record. It is the property owner's responsibility to forward the bill to the mortgage company if necessary. Please contact your mortgage company directly if you have any questions, especially if your mortgage company has recently changed.

Is there a way to reduce my tax?

Yes. Several exemptions and special assessment programs are available that may apply. The most common are the homestead exemption for real estate and the freeport exemption for business personal

property. Contact the Upson County Tax Assessors' Office at 706-647-8176 for details of the available special assessment programs and homestead exemptions.

What is and how do I file for homestead exemption?

Homestead exemption exempts from taxation a specified amount from the assessed value of your home. Homestead exemption applications are approved by the Tax Assessors' Office. To qualify, you must both own and occupy your home as of January 1. If you have previously qualified for homestead exemption and remain in the same house, you are not required to reapply each year. However, if you move or have a change in your deed, you will need to reapply for the exemption. Application for homestead exemption may be submitted between January 1st and March 31st each year and must be received by April 1st.

Where do I get a copy of my warranty deed?

Copies of your warranty deed may be obtained from the Clerk of Superior Court located at 116 W. Main St. Thomaston, Ga 30286.

What if my payment is late?

If payment is late, the following interest and penalty will be added to the balance owed:

- A monthly interest of the January prime banking rate plus 3% will be added on the unpaid principal balance due. The 2019 monthly interest rate is .7083%.
- A five percent (5%) penalty will be added to the unpaid principal 120 days from the due date. An additional 5% penalty (on the unpaid principal) will accrue again every 120 days until a maximum 20% penalty has been charged.

Do you accept postmarks?

Yes, we honor U.S.P.S (United States Postal Service) dated postmarks (only) as confirmation of an on-time payment for current year tax owed. Meter-dated postmarks are not honored. In the event of delinquent tax, we strongly encourage our taxpayers to bring the payment in person, especially if legal action (levy and advertisement of tax sale) has already started.

What if I cannot pay the full by the due date?

The Tax Commissioner does accept partial payments in the case of a legitimate hardship, but the taxpayer is required to contact the Tax Commissioner before the due date to set up a limited payment arrangement. However, penalties and interest continue to accrue on the outstanding balance. Any account with an outstanding balance will be subject to a lien. Therefore, the Tax Commissioner encourages full payment of any outstanding balance as soon as possible.

What is a lien/FiFa?

A lien, also known as a FiFa, is defined as "a claim, encumbrance, or charge on a taxpayer's property to obtain payment of overdue taxes" (Georgia Department of Revenue). Prior to the issuance of a FiFa, a 30-day notice of intent is mailed to the owner of record. This notice will warn of a possible FiFa and will allow payment in full to the account within 30 days. FiFa's are recorded on the General Execution Docket of the Clerk of Superior Court.

Will paying my taxes late affect my credit?

When tax remains unpaid for more than 90 days after the due date, the tax is subject to a tax FiFa (lien) being recorded in the Office of the Clerk of Superior Court. Such records are public, and credit bureaus may access them which may be used to adversely affect your credit. The Tax Office does not report to credit bureaus and has no control of how they use the information or how often they update their records.

If I have a FiFa (lien), how do I get it cancelled?

Payment of outstanding tax along with applicable fees, penalties and interest will serve to cancel the FiFa.

Can I purchase FiFa's "over the counter"?

No. Our office does not sell tax liens.