

EXEMPTION INFORMATION

Tax exemptions are available to homeowners that complete and file the required applications by April 1st of each year (O.C.G.A. 48-5-40 through 48-5-54). To be eligible for application you must own, occupy and claim your property as your legal residence on January 1st.

Taxpayer Reassessment Relief Act (Floating Homestead Exemption), This exemption is granted to anyone that has applied for and been granted the Homestead Exemption with Cobb County. The amount of this exemption equals the balance of increase in assessed value of your home at the time homestead exemption was granted. Currently, this is Acworth's **only** homestead exemption.

Over 62 Exemption - \$4,000 - Must be 62 years of age on or before January 1, and annual NET income must not exceed \$10,000 for the immediately preceding tax year (including income of the spouse but not including Social Security or retirement income). You must furnish proof of age and income when you apply with Cobb County.

Disability - \$22,000—Must be disabled on or before January 1, and annual NET income (including income of the spouse but not including income received as a result of the disability; e.g. disability retirement) does not exceed \$12,000 for the immediately preceding year. You must furnish proof of income and a doctor's certificate stating that you are disabled and that the disability is likely to remain permanent when you apply with Cobb County.

State Veterans Disability - \$81,080—Must be a disabled veterans as defined in O.C.G.A. 48-5-48. Legally required documentation must be provided when you apply with Cobb County.

State Un-remarried Surviving Spouse - \$81,080—An un-remarried surviving spouse of a member of the U. S. armed forces killed in any war or conflict as defined in O.C.G.A. 48-5-52.1 and receiving spousal benefits from the U. S. Department of Veteran's Affairs is entitled to this exemption in the state, county, municipal and school tax categories. Legal documentation is required when you apply with Cobb County.

Cobb County Exemption Applications are Available upon Request

CONTACT INFORMATION

City of Acworth Customer Service 770-917-8903
Cobb County Tax Commissioner 770-528-8600
Cobb County Tax Assessor's Office 770-528-3100
Cobb Co. Superior Court/Real Estate 770-528-1359

MAYOR

Thomas W. Allegood

BOARD OF ALDERMEN

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CITY PROPERTY TAXES

**Finance Department
Customer Service**
4415 Senator Russell Ave
Acworth, GA 30101

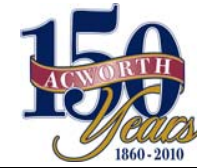
**PH: 770-917-8903
Fax: 678-801-4035**



**WEBSITE: ACWORTH.ORG
Email: propertytax@acworth.org**



PROPERTY TAX DEPARTMENT



Dear Taxpayer:

This brochure is designed to provide you, the taxpayer, with essential information on the most common questions and concerns regarding property taxes.

To reduce costs, the City of Acworth's Finance Dept is now responsible for billing and collecting property taxes for the City. Prior to 2010, Acworth City taxes were paid to the Cobb County Tax Commissioner. You should begin receiving two tax bills instead of one beginning in 2010. Your property tax bill provides a legal description of your property, appraisal and assessed value, credits, exemptions and the calculation of your annual tax bill.

General Information

Ad Valorem taxes (which means "according to the value") are levied on real and personal property and on motor vehicles each year. Property tax revenues are used by governments for General Fund maintenance and operations. Departments such as the Police Department, Economic Development, Parks and Recreation, Planning and Zoning, Finance, and Administration operate with General Fund revenue. Real property is land and any improvements such as buildings/houses or parking lots. Personal property is inventory and fixtures used in conducting business, boats, and machinery, etc. Motor Vehicle taxes are billed and collected by Cobb County only.

The basis for ad valorem taxation is the fair market value of the property as determined by the Tax Assessor's Office. Georgia law says only 40% of that value is taxable which is referred to as the assessed value.

Tax digests are prepared each year by the Tax Commissioner's Office after values are determined by the Tax Assessor's Office. Tax Digests provide property ownership, billing addresses and property locations for each taxing jurisdiction such as Acworth, Kennesaw, Marietta, Smyrna, Powder Springs and Austell.

Property Tax Bills

Property tax bills are issued annually usually by mid September for the period of January 1—December 31 of that same year. Bills are generated as required by law (O.C.G.A. 48-5-18) to reflect the owners, values and exemptions in place on January 1st of the tax year.

When are taxes due?

Property taxes are due 60 days after the bill date. Interest at a rate of 1% of the outstanding tax amount with a minimum of \$1.00 is added on the 1st day taxes become past due and every 30 days thereafter until the balance is paid in full (O.C.G.A. 48-2-40). When taxes have become 30 days past due, a Fi Fa (tax lien) is placed on the property and a recording fee is charged (O.C.G.A. 48-3-3). If taxes become 90 days past due a penalty of 10% or \$10.00, whichever is greater, is added to the balance (O.C.G.A. 48-2-44).

My taxes are paid by my mortgage company, why am I getting a bill?

If your taxes are paid in escrow, please forward your tax statement to your mortgage company and they will pay your bill. We also mail statements to mortgage companies. Your statement will show the mortgage company that has received a copy of your bill. If this is not correct, please contact us immediately so our records can be updated and a copy can be sent to the correct mortgage company.

I sold this property, why am I getting a tax bill?

If you get a tax bill for property that you sold, please forward it to the new owner as quickly as possible. You may also return the bill to us with the new owner's name and address and we will gladly update our records and forward the bill to the new owner.

Weren't these taxes paid at closing?

Check with your closing attorney if you aren't sure.

New Property Owners

If you purchased property after January 1, a property tax return (to declare taxable property you own) should be filed with the Tax Assessor's Office between January 1 and April 1 of the following year. Tax bills mailed at the end of the year will reflect values and exemptions that were in place on January 1st. Some new owners are surprised when they receive their tax bill the following year and find out their taxes are not the same. Homestead exemptions disappear when ownership changes. Be sure you apply for tax exemptions before April 1st so you can take advantage of all tax discounts available.

Appeals

Taxpayers may challenge an assessment by appealing to the Cobb County Board of Tax Assessors if they feel their property value is not reflective of the fair market value. Contact the Cobb County Tax Assessor's Office for more information.

If you filed an appeal, your tax bill will be generated at 85% of the new value. Late fees and penalties will apply if the balance is not paid by the due date. Once the Cobb County Board of Equalization makes a final decision on your appeal, they will immediately forward the value to the City of Acworth and appropriate adjustments will be made.

Methods of Payments

In person— Cash, Check, Money Order, Visa, MasterCard, Discover, or American Express at our Customer Service Counter at City Hall located on the Ground Floor - Drop Box available after hours (checks/money orders only, please).

Mail— check or money order with payment stub to 4415 Senator Russell Ave, Acworth, GA, 30101

Online payments: www.acworth.org