



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	Georgia (GA) Summary Calendar
General Information	General Information
Lien Date:	1-Jan
Assessment Notice Date:	Varies locally but no later than July 1
Valuation Methodology:	Fair market value
State websites:	https://etax.dor.ga.gov/BusTax_PropTax.aspx
How often is the reassessment:	Annual Reassessment
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	40%
Real Estate Rendition Due:	All jurisdictions are now due April 1st.
Omitted Real Property:	N/A
Construction Work in Progress Taxable:	Assessable based on construction in progress.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	
air	Exempt
water	Exempt
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	40%
Personal Property Rendition Due:	All jurisdictions are now due April 1st.
Extension allowed (length and how file):	N/A
File Rendition With:	County
Inventory Taxable:	Taxable, unless locality enacts exemption.
raw materials	Taxable, unless locality enacts exemption.
work in progress	Taxable, unless locality enacts exemption.
finished goods	Taxable, unless locality enacts exemption.
Freeport Exemption:	Foreign merchandise in transit is exempt while located at the port of original entry or port of export even if it is held in a warehouse where it is assembled, bound, joined, processed, disassembled, divided, cut, broken in bulk, relabeled or repackaged. In addition, % determined by local counties & cities. A county may exempt 100% freeport but a city within that county may not exempt any.
Freeport Exemption Application Deadline:	1-Apr
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	No



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Unlicensed Motor Vehicles Reported on Rendition:	No
Leased Equipment Taxable:	No specific provisions. Leased equipment should be reported, but is taxed to the owner of the property.
Software Taxable:	No
Abatements/Exemptions:	Main exemptions include, but are not limited to: Agricultural property, household property. PP with a reported Cost of less than \$7500 is generally exemption from taxation, though still should be filed on the annual PP return.
Intangible Property Taxable:	No. A separate intangible recording tax applies only to long-term notes secured by real estate.
Omitted Personal Property:	May be assessed within three years after the return was filed.
Construction Work in Progress Taxable:	Construction work in progress is taxable at estimated market value when 65% of the estimated construction is completed.
Pollution Control Taxable:	
air	Exempt
water	Exempt
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Varies by jurisdiction
Discounts	No Discounts Allowed for Prompt or Early Payment
Payment Options	Varies by jurisdiction
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	Varies by jurisdiction
Appeal Deadlines (received or postmarked):	Appeals must be filed within 45 days from the date the county board of equalization notifies the taxpayer of any changes in a return. Appeals must be filed within 30 days when a county or municipality provides for collection and payment in installments.