


IMPORTANT DATES	
January	<ul style="list-style-type: none"> Mobile Home bills mailed.
April 1	<ul style="list-style-type: none"> Mobile Home bills due. Deadline to apply for current year homestead exemptions. Personal Property Returns are due to the assessor's office for tangible business assets, aircraft and watercraft.
May	<ul style="list-style-type: none"> Annual Notice of Assessment mailed by the Tax Assessor's office. This notice informs you of the value which will be used to calculate your taxes. Appeals must be filed within 45 days of the assessment notice date. Homestead application can be made in lieu of an appeal during this appeal period.
July	<ul style="list-style-type: none"> Tax milage rates are set by taxing authorities through an advertised process and open for public input.
August	<ul style="list-style-type: none"> Property tax bills for real and personal property mailed.
October	<ul style="list-style-type: none"> Tax Bills are due. 40% installment or full 100% payment.
December	<ul style="list-style-type: none"> Remaining 60% of the Tax Bill is due.

PROPERTY TAX INFORMATION

A Guide for Muscogee County Residents




MUSCOGEE COUNTY
TAX COMMISSIONER
DAVID A. BRITT II, MBA, MPA

★ ★ ★ ★ ★


Jennifer Lunsford
Chief Deputy Tax Commissioner

James Robinson
Deputy Tax Commissioner - Property Tax
jamesrobinson@columbusga.org


Hours of Operation:
Monday - Friday
8:30 AM - 4:30 PM



Location:
City Services Center
3111 Citizens Way
Columbus, GA 31906





Mailing Address:
PO Box 1441
Columbus, GA 31902



Phone:
706.653.4211

Fax:
706.225.3773





Websites:
https://publicaccess.columbusga.gov
https://dor.ga.gov/taxes

Revised August 2025

GENERAL INFORMATION

Ad valorem tax, more commonly known as property tax, is a large source of revenue for local governments in Georgia. The basis for ad valorem taxation is the fair market value (FMV) of the property which is established as of January 1st of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of FMV. The amount of tax is determined by the tax rate (mill rate) set by City Council, (1 mill is equal to \$1 for each \$1,000 of assessed value, or .001).

The **County Tax Commissioner**, an office established by Georgia's Constitution and elected in all counties except one, is the official responsible for tax returns filed by taxpayers or designates the County Board of Tax Assessors to receive all returns filed. The Tax Commissioner receives and processes applications for homestead exemption, serves as an agent for the State Revenue Commissioner for the registration of motor vehicles, and performs all functions related to billing, collecting, disbursing and accounting for ad valorem taxes in the county.

The **County Board of Tax Assessors (BOA)** is appointed for fixed terms by the governing authority in all counties. The Board is responsible for determining taxability, value, and equalization of all assessments within the county. The Board notifies taxpayers with an annual notice of assessment. They receive and review all appeals filed, ensuring appeals are processed properly. The Board also approves or disapproves all exemptions.

The **County Board of Equalization (BOE)** is comprised of citizens of Muscogee County appointed by the Grand Jury to hear appeals of property tax matters that include value, uniformity of assessment, taxability, denial of homestead exemptions, and denial of special assessments. The Clerk of Superior Court, as Administrator of the BOE, shall have oversight and supervision of the BOE and hearing officers.

The **City Council**, an elected body, establishes the budget for county government operations each year, then sets the mill/tax rate necessary to fund the city operations.

The **County Board of Education**, an elected body, establishes the annual budget for the school system and recommends the mill rate, which, with very few exceptions, must be set for the School Board by the City Council.

The **State Revenue Commissioner** exercises general oversight of the entire ad valorem tax process. Effective 2016, there are no longer ad valorem taxes levied by the state.

TAX RETURNS

Taxpayers are required to file at least an **initial** tax return for taxable property (both real and personal property) owned on January 1st of the tax year. Muscogee County residents may file returns January 1st through April 1st with the BOA. The tax return is a listing of the property owned by the taxpayer and the taxpayer's declaration of the value of the property as of January 1st.

All property owners have a legal responsibility to file a property tax return

PAYMENT OPTIONS

Installments: Taxes Bills are payable in two installments, 40% (or full 100%) by October 1st and 60% (or remaining balance) by December 1st.

Payment Methods:

- ◆ Cash
- ◆ Credit / Debit cards
- ◆ Online at: <https://publicaccess.columbusga.gov>
- ◆ Check (Cashier's, Certified, eCheck)
- ◆ Money Order
 - ◆ Made payable to:
Muscogee County Tax Commissioner

Please Note the following:

- ⇒ Returned check fee is \$30 or 5% of the amount of the check whichever is greater.
- ⇒ There is a 2.5% fee for use of Debit/Credit cards; 3% fee for AMEX
- ⇒ There is \$2.00 fee per line item for the use of eChecks.
- ⇒ **An appeal is NOT an excuse for nonpayment of taxes.**

MAILING ADDRESS CHANGES

For mailing address changes contact the Muscogee County Tax Assessors Office at 706-653-4398.

Courteous, Prompt & Efficient Service

HOMESTEAD EXEMPTIONS

Homeowners seeking a homestead exemption shall file a written application at any time during the calendar year following the date the property becomes the applicant's primary residence, up to and including April 1st of the year for which the exemption is sought. The application may be filed independently, in conjunction with, or in lieu of an appeal of the property reassessment. A copy of the recorded deed and Georgia drivers license (reflecting current address) is required when making application. Additionally, voters and vehicle registration are both required to be registered in Muscogee County. Once granted, the January 1 owner's homestead exemption is automatically renewed each year unless the owner moves, there is a change of ownership, or the taxpayer seeks to qualify for a different exemption. Under authority of the state constitution several different types of homestead exemptions are provided and local governments are authorized to provide increased exemption amounts.

TYPES OF HOMESTEAD EXEMPTIONS

H1(S1) Standard Homestead Exemption

Available to all homeowners who otherwise qualify by ownership and residency requirements, this is a \$13,500 reduction in the assessed value of the homestead property. The homestead exemption freezes the assessment on the property. The exemption applies to the maintenance and operation portion of the mill rate set by the county and the school Board. It does not apply to the portion of the mill rate levied to retire the bond indebtedness.

H2(S4) Standard Elderly General HE

Available to homeowners who otherwise qualify, are 65 or older by January 1st and the net income of the household can not exceed \$10,000 for the prior year.

The Social Security amount is \$96,432 (2025). This exemption, up to \$4,000 is deducted from the state and \$21,500 off the 40% assessed value of the homestead property, applies to county taxes, school taxes and the state tax and it does apply to taxes levied to retire bond indebtedness. Applications are traditionally accepted between **January 2nd** and **April 1st** of each year. Applications are also accepted during the assessment appeal period. Applicant must provide copies of their Federal and State tax returns, Social Security and income statements for 2024 at the time of application.

H5(S5) Disabled Veterans HE

Available to 100% disabled veterans in an amount up to \$121,812 (2025) deducted from the 40% assessed value of the homestead property. This exemption applies to all ad valorem tax levels; however, a VA benefits letter is required.

HE(SE) Unremarried Surviving Spouse HE

Available to the unremarried surviving spouse of a member of the armed forces who was killed in any war or armed conflict in which the United States was engaged in an amount up to \$121,812 (2025). (Documentation from the Secretary of Defense is required.)

HG(SG) Unremarried Surviving Spouse of a Fire Fighter or Peace Officer HE

Granted 100% exemption from all ad valorem taxes levied, if such person's spouse, who as a member or a qualified Fire Department or Peace Officer Agency, was killed or died as a result of injury in the performance of their duty. Documents from the agency must be provided.

Property Tax Deferral Program

Qualified homestead property owners 62 and older with gross household income of \$15,000 or less may defer the payment of ad valorem taxes on a part or all the homestead property. Tax payment is deferred until the property ownership changes or until such time as the deferred taxes plus interest reach a level equal to 85% of the FMV of the property. The tax will be deferred until the property ownership changes or until the deferred taxes plus interest reach a level of equal to 85% of the FMV of the property.

SPECIAL EXEMPTIONS

Freeport Exemption

Available for certain types of manufactured inventory. [GA Code § 48-5-48.2 \(2022\)](#) Application for Freeport Exemption must be made annually and approved by the BOA on or before April 1 of each year to qualify for 100% of the exemption. Applications may be obtained from the office of the BOA.

Agricultural Properties Program

Authorizes assessment at 30% rather than 40% of the FMV for bona-fide agricultural purposes.

The Current Use Program

Provides that certain agricultural property, timberland or residential transitional property is valued and assessed for ad valorem tax purposes at its current use value rather than its FMV.

Each of these specialized or preferential programs requires the property owner to enter into a covenant with the BOA to maintain the property in its qualified use for at least 10 years in order to qualify for the preference.

The Georgia Forest Land Protection Act of 2008

[GA Code § 48-5-7.7 \(2022\)](#) provides for an ad valorem tax exemption for property primarily used for the good faith subsistence of commercial production of trees, timber, or other wood or wood fiber products.

REAL AND PERSONAL PROPERTY

Real Property consists of real estate and any permanently affixed improvements, such as buildings.

Personal Property consists of:

- (a) Furniture, fixtures, machinery, equipment, inventory of any personal property used in business
- (b) Aircraft and boats/motors owned by any individual or corporation.

Boats and motors used for recreational or convenience purposes are taxed in the GA county where they are "functionally" located for a cumulative period of 184 days or more during the immediate preceding calendar year.

Aircraft are taxed at the location it is hangered or tied down and flights normally originate. Any aircraft having no permanent location is taxable at the domicile of the owner unless business location is elsewhere.

All tangible personal property of the taxpayer, except motor vehicles, trailers and mobile homes, shall be exempt from ad valorem taxation if the actual FMV of the total amount of taxable tangible personal property as determined by the BOA does not exceed \$20,000.

BUYING / SELLING PROPERTY

In Georgia, the person who owns a property as of January 1st is legally responsible for the entire year's property tax, regardless of any ownership changes during the year. If a property is sold after January 1st, both the buyer and seller may receive a tax bill. However, the Tax Commissioner's office does not determine who pays what portion. Instead, the division of tax responsibility is typically negotiated during the closing process and outlined in the closing documents. When taxes go unpaid, the January 1st owner is the party listed on any resulting tax lien — unless the seller provides valid documentation within 90 days of the tax due date showing that tax liability was contractually transferred to the buyer. Acceptable documentation includes a recorded deed in the new owner's name and language in the closing documents that clearly assigns the tax responsibility to the purchaser. Once proper proof is submitted and verified, the lien may be recorded in the buyer's name instead.

DELINQUENT TAXES

Taxes not paid by the due date become delinquent, and the account begins to accrue penalties and interest based on the outstanding balance. For real estate, if the tax remains unpaid, a lien is issued in the name of the January 1st property owner, unless documentation is submitted within 90 days to shift liability to a subsequent owner. Once a lien is filed, the property is subject to further enforcement action, which may include levy and public auction in accordance with Georgia state law.

ASSESSMENT APPEALS

The taxpayer is required to pay 100% of the prior year's tax or 85% of the current year's tax (whichever is less) by the due date indicated on the temporary tax bill.

Process:

The BOA is required **annually** to issue an **Annual Notice of Assessment** for taxable real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment **must** do so within 45 days. The appeal may be based on taxability, value, uniformity, and /or the denial of an exemption. The written appeal is filed initially with the BOA. Georgia provides a uniform appeal form for use by property owners. The property owner must declare the chosen method of appeal:

Board of Equalization:

Upon receipt of the appeal from the tax assessor, a hearing date and time will be determined, and the BOE will mail a hearing notice to the taxpayer and their appointed agent as applicable. All requests for the Tax Assessor evidence, such as a list of witnesses, documents or other written evidence must be in writing, and submitted to the Tax Assessor office not less than 10 days prior to the hearing date. The BOE will listen to both parties and render a decision based on the preponderance of evidence presented in the hearing. Either party may appeal the BOE's decision to Superior Court in writing within 30 days of being served the BOE's decision. For additional information, please go to

<https://muscogeeboe.columbusga.gov/forms>, or email BOE@columbusga.org.

Hearing Officer:

The taxpayer may appeal to a hearing officer, who is a certified appraiser, when the issue of the appeal is the value of non-homestead real property, equal to or greater than \$500,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration:

An arbitration appeal is filed with the BOA who must within 10 days notify the taxpayer of the receipt of the arbitration appeal in which the taxpayer must supply a certified appraisal and filing fees within 45 days. The BOA will have 45 days upon receiving the appraisal to accept or reject it. If the taxpayer's appraisal is rejected the BOA must certify the appeal to the county Clerk of Superior Court for arbitration. The judge authorizes the arbitration and a hearing is scheduled in 30 days. The arbitrator will issue a decision at the conclusion of the hearing, which can be appealed in Superior Court.

For more information contact the **Board of Tax Assessors:**

Location: 3111 Citizens Way, 2nd Floor, Columbus, GA 31906

Phone: 706.653.4398