

Hall County Board of Tax Assessors

Hall County Government Center
2875 Browns Bridge Rd.
Gainesville, GA 30504

770-531-6720 or via email at assessor@hallcounty.org
www.hallcounty.org

Frequently Asked Questions

The following is a list of frequently asked questions. If you cannot find your particular question on this list, please feel free to give us a call at 770-531-6720 or e-mail assessors@hallcounty.org, and we will be glad to help.

My assessment notice has an estimate of taxes on it. Can I pay it now?

Your assessment notice is not a bill. Senate Bill 346 requires all counties in Georgia to include an estimate of tax on assessment notices. This estimate is based on the prior year millage rate, exemptions and current year value. Remember that this is an estimate and the tax amount could change when the millage rates are set by local governing authorities.

If I disagree with my appraised value, what can I do?

If you disagree with the appraised value you can appeal. You must appeal in writing within the time frame indicated on the notice. Electronic appeals are not accepted at this time.

Valid reasons for appeal are:

- Value
- Uniformity
- Taxability

** The amount of the increase in value or the amount of the actual taxes is not valid reasons for appeal.*

Can I appeal my valuation via e-mail or facsimile (fax)?

No. Your formal tax appeal will not be accepted via e-mail or fax. Please see the important notice below.

IMPORTANT NOTICE: Metered mail will not be accepted as proof of a timely appeal. Only the USPS cancellation stamp will be considered when determining if an appeal letter mailed has been filed on time.

What are the costs for a Superior Court appeal?

A Superior Court appeal requires a \$25 filing fee.

Who appoints the Board of Tax Assessors?

The members of the Board of Tax Assessors are appointed by the Hall County Board of Commissioners.

What laws govern the Tax Assessors office?

The Tax Assessors office is governed by state law code section 48-5 and regulations 560-11 issued by the Department of Revenue.

What is the meaning of ad valorem property taxes?

Ad Valorem is Latin for "according to value," and is thought to be a fair basis for collecting taxes because the tax is proportional to your ability to pay and the benefits you gain from the services the county provides. It is a local tax that reflects local budget priorities.

What is a millage rate and who sets these rates?

The millage rate or tax rate is calculated by dividing the total budget of the respective governing authority (County, School, or City) by the total taxable value of properties within a particular jurisdiction. 1 mill = \$1 tax per \$1,000 taxable value. Millage rates are set by the School Board, the County Board of Commissioners, City Council if applicable, and any other taxing authorities in whose jurisdiction your property is located.

What determines an individual property tax amount?

Your tax amount is calculated using a combination of your property value and the millage rate.

Who determines the value of my property for tax purposes?

By Hall County Board of Assessors is required to appraise property at or very close to fair market value. There are certain deviations that are allowed by regulation; however the property value is to be a representation of what that property would likely sell for if exposed to the market. Staff appraisers review all pertinent data including sales to determine the property value.

How are my taxes calculated?

Property Value x Assessment Rate (40%) – Exemptions = Net Assessment x Property Tax Rate = Tax Bill

Here is an example of a property tax calculation for a home with a market value of \$100,000:

- The appraised value is the full 100% fair market value.
- All property in Georgia is taxed at an assessment rate of 40% of its full market value.
- Exemptions, such as regular homestead exemption, reduce the taxable value of your property.
- The taxable value is then multiplied by the millage rate. 1 mill = \$1 tax per \$1,000 taxable value. The below example uses a total combined millage rate for county and school tax of \$27.24, which means property owners pay \$27.24 per \$1,000 of taxable value.

APPRAISED VALUE (100%)	ASSESSMENT RATE	ASSESSED VALUE (40%)	EXEMPTION	NET ASSESSMENT	MILL RATE	TOTAL TAX
100,000	40%	40,000	2,000	38,000	\$27.24	\$1,035.12

What is the meaning of the term "tax digest?"

The tax digest is the sum of all the assessed values, after exemptions, of properties to be taxed within a particular jurisdiction.

What are the steps used by the Assessors when appraising my property?

We use three approaches in appraising your property:

- 1. Sales Comparison:** This approach is based on sales prices of comparable properties. This includes sales between individuals and also bank sales (sales from financial institutions to individuals). Foreclosures are not used in the determination of Fair Market Value.
- 2. Cost Approach:** This approach is based on the estimated costs of replacement or reproduction of structures, less accumulated depreciation, plus value of land.
- 3. Income Capitalization Approach:** This approach is based on how much income a property can potentially produce. This approach is most commonly used on commercial property.

What is the difference between sales price and market value?

"Market value" is a theoretical notion of what a knowledgeable buyer would pay a willing seller in a normal market. "Sales price" is a historical fact from a particular transaction which may or may not reflect the conditions of a normal market.

If my property value and assessment remain the same, can my tax bill change?

Yes. The tax rate is the product of two items — the assessed value and the millage rate; a change in either can impact your tax bill.

Do I get an exemption because I own a home and live in it?

Yes. This is known as a homestead exemption. Applications for homestead exemptions in Hall County can be applied for up and until April 1st of each year to be effective for the current tax year. [Click here](#) for more information on available exemptions and how to apply.

What latitude does the Board have to extend deadlines for filing Freeport or Homestead exemptions?

None; the law does not provide grace periods or filing extensions.