



Georgia Department of Revenue

Banks County Local Ad Valorem Tax Facts

Caution: By viewing the web pages at the Georgia Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page. Information on this page was current as of 05/31/2013.

LOCATION OF COURTHOUSE The Banks County Courthouse is located at 144 Yonah Homer Road, Homer, Ga., directly behind the Historical Courthouse.

LOCAL TAX OFFICIALS

Tax Commissioner

Becky Carlan
150 Hudson Ridge, Ste. 7
Homer, Ga. 30547
(706)677-6204
Fax: (706)677-6218
Email: bcarlan@co.banks.ga.us
Pay Tax Online: <http://www.co.banks.ga.us>

Chairman of the Board of Tax Assessors

Len Dalton
150 Hudson Ridge, Ste. 6
Homer, Ga. 30547
(706)677-6223
Fax: (706)677-6218
Property Records: <http://www.bankscountymaps.com/>

Chief Appraiser

Kevin Whitman
150 Hudson Ridge, Ste. 6
Homer, Ga. 30547
(706)677-6223
Fax: (706)677-6218
Email: kwhitman@co.banks.ga.us
Property Records: <http://www.bankscountymaps.com/>

Chairman of the Board of Commissioners

Jimmy Hooper
150 Hudson Ridge, Ste. 1
Homer, Ga. 30547-3125
(706)677-6800
Fax: (706)677-4330
Website: <http://www.co.banks.ga.us/>

PROPERTY TAX RETURNS Real property tax returns must be filed with the Banks County Board of Tax Assessors between January 1 and April 1 of each year. Personal property tax returns are filed with the Board of Tax Assessors. The taxpayer may elect not to file a property tax return if there have been no changes that would affect the value of their property from the previous year.

Click the links below for more information on property tax assessments and filing tax returns:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/geninf.aspx>
<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

HOMESTEAD EXEMPTIONS The deadline for filing for an application for homestead exemption in Banks County is April 1.

Application for homestead exemption is made with the Tax Commissioner in the county. Failure to apply by the deadline is considered a waiver of the exemption for that year.

This section describes special local homestead exemptions that apply only in this county. Statewide homestead exemptions are also available and may in certain situations be added to the local exemptions.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	State	Age	Other	Gross Income	Ga. Law
h3	Regular	2,000		2,000		2,000				

H2	65 Years Old	20,000	20,000	8,000	8,000	2,000	65	no income limit		HB159, 1978
h5	62 Years Old	2,000		10,000	10,000	2,000	62		<10,000	
h5	65 Years Old	20,000	20,000	16,000	16,000	4,000	65		<10,000	HB1754, 2000 (1)
H5	Disabled War Veteran	*60,000 plus								
L6	Disabled Person	20,000	20,000	2,000		2,000		100% disabled		HB1754, 2000 (1)

***\$60,000 Plus an Additional Sum** - The additional sum is determined according to an index rate set by United States Secretary of Veterans Affairs.

(1) Click the link below to view House Bill for exemptions in table:

www.legis.ga.gov/legis/1999_00/leg/fulltext/hb1754.htm

Click the link below for more information on statewide homestead exemptions:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt/homestead.aspx>

FREEPORT LEVEL ONE EXEMPTIONS Banks County voters have elected to exempt the following types of commercial and industrial inventory:

- Class 1 - Raw materials and goods in process of manufacture - 100% exemption
- Class 2 - Finished goods produced in Georgia within the last 12 months - 100% exemption
- Class 3 - Finished goods stored in Georgia within the last 12 months and destined for shipment out-of-state - 100% exemption

The deadline for filing an application for freeport exemption with the Board of Tax Assessors is April 1 to receive the full exemption. For more information on freeport exemptions click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/exempt.aspx>

AD VALOREM TAX PAYMENTS Taxes are normally due in this county by December 20 of each year but the law allows taxpayers 60 days from the date of mailing before interest may be charged. Ad valorem taxes are collected by the Tax Commissioner.

After 60 days interest at the rate of 1% per month is charged. Additionally, a penalty of 10% will apply to all taxes that are not paid within 90 days of the deadline. For more information on tax payment deadlines click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/payment.aspx>

VALUATION APPEALS If the assessors disagree with the taxpayer's returned value, they will change the value and a notice of assessment will be sent to the taxpayer. If the taxpayer wishes to appeal the change, the appeal must be sent to the Board of Tax Assessors and postmarked no later than 45 days from the date of the notice. Beginning 01/01/11 all taxable real property will be sent a notice of assessment. For more information on the procedure to file an appeal click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

AD VALOREM TAX REFUNDS If a taxpayer discovers they have paid taxes that they believe were illegal or erroneous, they may request a refund within 3 years of the date of payment. The claim for refund should be filed in writing with the county governing authority within three years after the date of payment. For more information on the procedure to file a claim for refund click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/refunds.aspx>

MOTOR VEHICLE REGISTRATION Banks County is on the 12-month staggered registration system. Vehicle tags are sold at the Office of the Tax Commissioner. Hours are Monday - Friday, 8:00 - 5:00.

Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days. Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax—also known as the "birthday tax." The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

For more information on motor vehicle ad valorem taxation click the link below:

<http://www.etax.dor.ga.gov/ptd/cds/mvman/index.aspx>

MOBILE HOME TAXATION

Mobile Home Location Permits Taxpayers locating a mobile home in Banks County must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and May 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

Mobile Home Returns Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before May 1 of each year at the same time they apply for the location permit. For more information on mobile homes click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/mobile.aspx>

INTANGIBLE RECORDING Every holder of a long-term note secured by real estate must have the security instrument recorded in the county where the real estate is located within 90 days. In Banks County the Clerk of Superior Court is responsible for collecting intangible recording tax. The Clerk's office can be contacted at:

144 Yonah Home Rd., Ste. #8

Homer, Ga. 30547
(706)677-6240

The tax for recording the note is at the rate of \$1.50 for each \$500.00 or fractional part of the face amount of the note. For more information on the intangible recording tax click the link below:

<http://www.etax.dor.ga.gov/ptd/adm/taxguide/intrec.aspx>

OTHER INFORMATION

Local Ordinances There are no local ordinances pertaining to ad valorem taxation.

Fees for Garbage, Fire, Street Lights The Tax Commissioner is not responsible for collecting fees for garbage, fire, and street lights. The County Governing Authority or the Municipal Governing Authority may have individuals appointed to handle these type fees in some cases.

Independent School Systems There are no independent city school systems in this county.

City Tax The Tax Commissioner is not responsible for collecting city ad valorem taxes on real and personal property.

This webpage is a service provided by the Georgia Department of Revenue, Local Government Services Division. Comments or questions about this page should be directed to: <mailto:Local.Government.Services@dor.ga.gov>

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Ga. 30349

www.etax.dor.ga.gov

www.etax.dor.ga.gov/ptd/county/index.aspx

www.etax.dor.ga.gov/ptd/County/LGS_Local_Property_Tax_Facts_for_the_County_of_Banks.pdf

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