



# Lincoln County Georgia

Office of the

## Tax Commissioner

### Property Tax

#### Real and Personal

When you purchase real property, the deed and plat are recorded in the Clerk of Superior Courts records. The Tax Assessor receives a copy of this and prepares valuations. The Assessor mails an assessment notice based on ownership as of January 1 of that year. Then the owner (as of January 1) will receive a tax bill. The property tax digest usually is compiled during the early fall and bills mailed around October 10 and due December 20. The taxpayer always has 60 days to pay the bill. **We Accept Partial Payments up until the due date.** Penalties accrue on the day after the due date.

Personal property is also taxed on the tax digest. That consists of airplanes/ business inventories, fixtures and machines and boats. Bills are sent to these owners just like the real property owners.

Application for Homestead Exemption can be made January 1 thru June 1<sup>st</sup> to be qualified for the current year tax digest. As of July 1, 2005 you can file anytime during the year, but those received after July 1, will be held for the following year's exemption on the digest. Other exemptions that can also be filed in the Tax Assessors office are the double homestead, school tax exemption and the veterans' exemption.

The Homeowners Tax Relief Grant, authorized for the first time by the Governor and the General Assembly in 1999 provides a tax relief credit in an amount up to \$8000 in assessed value for all homeowners who are receiving one of the normal homestead exemptions. This relief is shown on the property tax bill for State, county and county school purposes as a credit against taxes that otherwise would have been due.

## Mobile Home

After you purchase a mobile home, the title is completed and a record is given to the Tax Assessor's office to be compiled for the mobile home digest. These bills are sent January 1<sup>st</sup> and due April 1<sup>st</sup> of each year. All mobile homes in Georgia must display a current mobile home decal. The decals are provided upon payment of ad valorem taxes each year. Failure to display a current decal may result in a citation for violation of the Lincoln County Mobile Home Ordinance. The mobile home owners who qualify for Homestead Exemption can obtain a homestead exemption decal.

## Timber

The report of timber sales is made by the purchaser of the timer, (the company that cuts the timber) at the time the timer is cut. Timber is assessed at 100% fair market value. There are lump sum sales, unit price quarterly report sales, and owner harvest sales. The proper form is submitted to the tax office and a bill is generated and mailed to the landowner. On the lump sum sale, when the form is originally submitted to the tax office, payment must be made at that time. Unit price quarterly sales and owner harvest sales have 60 days to make payment.

## Heavy Duty Equipment

The heavy duty equipment dealer is to complete and submit to the county tax office of each purchases, address, invoice number, purchase date, price, ID number, make and model, and Serial Number. The tax office then generates a bill and mails to the taxpayer. The taxpayer has 60 days to make payment.