

Motor Vehicle Valuation and Appeal

Title Ad Valorem Tax (TAVT) O.C.G.A. §48-5C-1

- For a new motor vehicle, the fair market value is the greater of the retail selling price (or in the case of a lease, the agreed upon value) or the value listed in the state motor vehicle assessment manual. The higher number that is used is reduced by the trade-in value, as well as reduced by any rebate or cash discounts provided by the selling dealer at the time of the sale. Retail selling price (or in the case of a lease, the agreed upon value) includes charges for delivery, freight, doc fees, and other such fees and is meant to mirror the taxable base that was formerly used for sales tax.
- For a used motor vehicle, the fair market value is the value identified in the state motor vehicle assessment manual. This value is calculated by averaging the current wholesale and retail values of the motor vehicle pursuant to O.C.G.A. § 48-5-442. Accordingly, the fair market value for a used motor vehicle for purposes of TAVT will generally be the same as the value that was used in the old annual ad valorem tax system.
- A reduction is made for the trade-in when the sale was made by a dealer, but not when the sale was made by a private individual.
- If the vehicle is a used vehicle and not listed in state motor vehicle assessment manual, the fair market value will be the higher of (1) the value from the bill of sale or (2) the value listed in a used car market guide designated by the Commissioner of the Department of Revenue.
- A reduction is made for the trade-in when the sale was made by a dealer, but not when the sale was made by a private individual.

Annual Ad Valorem Tax (AVT) O.C.G.A. §48-5-442

- For most vehicles subject to Annual Ad Valorem Tax, the values are prepared by the State Revenue Commissioner. Values are determined using an average of fair market and wholesale value and a variety of market guides available to the public. These values are utilized for taxation purposes and should not be used in appraising a vehicle for sale or purchase. All vehicles in Georgia are valued as of January 1 of each year.

What if I do not agree with my value?

If you disagree with the value established by the State Revenue Commissioner, you may file an appeal with the Tax Assessors office. An appeal form is available at https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LGS/Form/PT-311A_Appeal_of_Assessment_Form.pdf or you may simply write a letter stating you wish to appeal.

Appeal documentation can be received in person, mail, fax or email.

Paulding County Board of Tax Assessors
240 Constitution Blvd., Room 3082
Dallas, GA 30132
Office: 770-443-7606
Fax: 770-443-7539
assessors.tax@paulding.gov

Is there a deadline to file an appeal?

- The Title Ad Valorem Tax (TAVT) has a deadline of 45 days from the due date of the tax. This can yield three dates depending on how you purchased your vehicle or are registering the first time in Georgia.
 - ❖ If purchased from a dealer, you have ten (10) days to register and title your property. An appeal can be filed within 45-days after registration payment is received by the Tax Commissioner.
 - ❖ If you purchased from an individual, you have thirty (30) days to register and tile your vehicle. An appeal can be filed within 45-days after registration payment is received by the Tax Commissioner.
 - ❖ If you move to Georgia, you have thirty (30) days to register your vehicle. An appeal can be filed within 45-days after registration payment is received by the Tax Commissioner.
 - ❖ The Annual Ad Valorem Tax (AVT) has a much simpler appeal deadline. An appeal can be filed within 45-days after payment is received by the Tax Commissioner.
 - ❖ Appeals received after 45-day payment is received by the Tax Commissioner for TAVT or AVT will be considered untimely and rejected by the Board of Assessors.
 - ❖ *State law determines deadlines. Deadlines are not at the discretion of the Board of Assessors or Tax Commissioner.*

Why must I select Board of Equalization, Arbitration or Superior Court when I file the appeal?

Each of the four are “appeal options” or “appeal paths”.

Board of Equalization (BOE) (Most common appeal path)

Local citizens appointed by the Grand Jury hearing appeals on value, uniformity, taxability and denial of exemptions. The BOE will schedule an informal meeting to consider evidence presented by the Board of Assessors and the property owner free of charge. At the conclusion of the informal meeting, the Board of Equalization will state their decision. The property owner and/or the Board of Assessors can appeal the Board of Equalizations decision within 30-days to superior court.

Non-binding Arbitration *Additional Cost / Fees May Apply

Appeal process only considering value and requires property owner to submit a certified appraisal to the Board of Assessors. If the Board of Assessors does not accept the appraisal, the appeal is forwarded to a State Certified General Appraiser, “the arbitrator” to hear the appeal. The arbitrator will consider evidence from the Board of Assessors and property owner and make a decision. If the Arbitrator’s decision value is closest to the owners, the Board of Assessors must pay fees. If the arbitrator’s decision is closest to the Board of Assessor’s value, the owner must pay fees. The owner and/or Board of Assessors can appeal the arbitrator’s decision to superior court within 30-days of the decision.

Superior Court – Directly *Additional Cost / Fees May Apply

Property owners have the right to file an appeal directly to superior court with agreement of Board of Assessors.

Does the law establish particular reasons for appealing your value?

State law dictates a motor vehicle appeal can only be filed for three reasons.

The three reasons are:

- Value: You feel the State has incorrectly valued your vehicle.
- Taxability: You feel your vehicle should not be taxable.
- Denial of Exemption: You feel you were denied an exemption which you previously applied for.

What happens after I file my appeal?

- Your appeal will be reviewed by appraisal staff members and will be sent to the Board of Assessors for review.
- Once the Board of Assessors has reviewed your appeal, a letter will be sent to you with the Board’s proposed valuation.

- If you do not accept the proposed value, you will need to file a written appeal within thirty (30) days via hand delivery, mail, email or fax.
- Once the Assessor's staff has received your appeal of the Board's proposed value, your appeal information will be forwarded to an Appeal Administrator who will contact you via mail to schedule an appeal hearing based on the "appeal route" you selected when the appeal was filed with the Board of Assessors.

What will happen if the hearing date and time established by the Appeal Administrator is not convenient for my schedule?

- Owners who cannot attend the original hearing date and time have the option to reschedule to another date and time available only once.

What will happen if I do not attend the appeal hearing?

- Unless an owner formally withdraws the appeal in writing, the appeal hearing will continue. The Board of Assessors will present information to the board and the board will review the documentation submitted by the property owner during the appeal process. The board will consider the information and notify the owner and Board of Assessors of the decision by certified mail.

What should I expect at an appeal hearing?

- All documentation submitted by owners is automatically forwarded to the appeal board by the Assessor's office.
- The hearing is typically scheduled by an Appeal Administrator for 30 minutes.
- The Board of Equalization (BOE) is comprised of three to four citizens appointed by the Grand Jury.
- The BOE members will review evidence presented by the Board of Assessors and property owners.
- Participants will have the opportunity review documents, ask questions, etc. during the hearing.
- After the hearing is over, the BOE will deliberate and announce the decision.

What documentation should be submitted when filing an appeal?

- Copy of tag receipt showing where taxes were paid
- Recent Bill of Sale
- Picture of VIN #
- Pictures of any damage to the body of the vehicle
- Picture of odometer
- Exterior photos of all 4 sides of vehicle
- Interior photos if any damage
- Picture of motor
- Any additional documentation such as estimate of repair or receipts for work done

- If you accept the Board's proposed valuation, your appeal information will be sent to the Tax Commissioner's office for adjustment. Please keep in mind tax adjustments can take up to eight (8) weeks.
- Questions regarding a tax refund should be addressed with the Tax Commissioner's office directly at (770-443-7581).

For more information on vehicle appeals please contact The Board of Assessor's office at (770)443-7606.