The Tax Commissioner is a constitutional officer that is elected for a term of four years.

Duties of the Tax Commissioner include:

- Receiving all tax returns or designating a tax assessor to receive all tax returns
- Making out and perfecting the digest and depositing the digest properly
- Designating tax agents of the commissioner for the purpose of accepting applications for registration of vehicles

Your property tax dollars work to:

- Support administration of county government and the public school system
- Build and repair public buildings and bridges
- Pay expenses of courts, county jail and law enforcement
- Build and maintain county roads
- Provide for fire protection
- Provide for public health and sanitation
- Property

**Property Taxes**

Property taxes for real and personal property are generally mailed in August, and the due date is November 15th. Partial payments on taxes are accepted, but after the due date interest accrues at a
rate equal to prime +3% and a 5% penalty is added every 120 days up to 20%. Real property includes tax on land and improvements. Personal property refers to tax on furniture, fixtures, tools, inventory, boats and equipment used in the operation of a business.

Timber tax and heavy duty equipment tax are collected in the Tax Commissioner's office.

Intangible tax is collected by the Clerk of Superior Court.

All mobile homes must display a current mobile home decal. These annual decals can be obtained in the tax section of the Tax Commissioner's office and are provided upon payment of ad valorem taxes each year. Tax bills for mobile homes are generally mailed in January and are due by April 1.

Motor Vehicles

New - HB 386 - Effective March 1, 2013 - House Bill 386, passed during the 2012 session of the Georgia General Assembly, creates significant changes regarding the taxation of motor vehicles. Most importantly, vehicles purchased and titled on or after March 1, 2013 will no longer be subject to sales tax or the annual ad valorem tax, but instead will be subject to a one-time State and local Title Ad Valorem Tax Fee (TAVT). Generally, all other vehicles will remain subject to annual ad valorem taxes. This new title law applies to individual (casual) sales as well as to dealer sales.

If you are thinking about buying or trading for another vehicle and you would like to get an estimate of the new Title Ad Valorem tax, you can go to the state's Title Ad Valorem Tax Calculator.

New residents must register their vehicles within 30 days of establishing residency in Georgia. Residents must present a Georgia driver's license with their Walton County address, a bill affixing them to the address, current registration from previous state, provide out of state title or loan agreement with complete name and address of Lien Holder and T-17 Affidavit of Lien Holder, (available at tag office) proof of Ga. Insurance Binder and current mileage.

If you cancel the insurance, you must also cancel the tag registration. If your vehicle is not operational on your birthday, you still must pay the taxes due to avoid late registration penalties.

Tags expire on the birthday of the first owner shown on the registration. You should receive a tag notice at least 30 days prior to your birthday. Penalties apply after the birthday deadline. Failure to receive a notice in the mail does not relieve the penalty. If you do not receive a tag notice, call the Tag Office with your tag number to receive the amount of your bill and options to pay your bill. This must be done in time to insure registration by your birthday.

Motor vehicle owners are encouraged to renew their tags by mail whenever possible. You can also renew your tag over the internet at mvd.dor.ga.gov/tags or by phone at 866-549-1010 Bureau # 8737903
Newly purchased vehicles must be registered within 7 days if purchased from an individual or 30 days if purchased from a dealer. If you sell or trade a vehicle you keep the tag. Tags can be transferred to new vehicles that are registered to the same first owner. Proof of title (or bill of sale for 1985 and older models) is required to purchase a tag or transfer a tag from a vehicle you no longer own.

The penalty for late registration is 10% of the tax ($5 minimum) plus 25% of the tag fee. These penalties are applied immediately following the due date.

For further information regarding vehicle registration, please visit the State of Georgia Motor Vehicle Division website at https://dor.georgia.gov/motor-vehicles.

Frequently Asked Questions

What is property taxation?
Property tax is an ad valorem tax, which means according to value. Ad valorem tax, the tax collected by the tax commissioner, is based on the value of the taxable property in the county.

What property is taxed?
All real estate and personal property are taxable unless law has exempted the property. (O.C.G.A. § 48-5-3) Real property is land and generally anything that is erected, growing or affixed to the land; personal property is everything that can be owned that is not real estate. Personal property typically consists of inventory and fixtures used in conducting business, boats, aircraft, farm machinery, motor vehicles and mobile homes. Your household property is not normally taxable.

Who decides how much my property is worth for tax purposes?
The Board of Assessors and their staff have the responsibility of determining the value of property in Walton County. Each year between January 1 and April 1 every property owner has the ability to declare a proposed value for their property. (O.C.G.A. § 48-5-9) These values are declared in the manner of 'filing a return'. Returns for real estate are filed in the Tax Assessor's office and returns for personal property are filed with the Board of Assessors. The Board of Assessors will review your proposed value and if they disagree, an assessment notice with the Boards' value will be mailed to you.

What if I disagree with the Tax Assessors' value?
Taxpayers may challenge an assessment by Walton County Board of Tax Assessors by appealing to Walton County Board of Equalization or to an arbitrator(s) within 45 days from the date of the assessment notice. Once the county board of equalization or the arbitrator(s) has rendered a decision, the taxpayer may continue their appeal to the superior court by mailing or filing with Walton County Board of Tax Assessors a written notice wishing to continue the appeal.

What is the difference between fair market value and assessed value?
Assessed value is defined as being 40% of the fair market value. Property in Georgia is taxed on the assessed value.

What is a millage rate?
The tax rate, or millage rate, is set annually by the Walton County Commissioners and the Walton
County Board of Education. A tax rate of one mill represents a tax liability of one dollar per $1,000 of assessed value. Each governing authority estimates their total revenue from other sources. This figure is subtracted from their overall budgetary needs, and then a millage rate is set that will generate the necessary revenues to fulfill budgetary requirements.

**How is my tax bill calculated?**
Once the property owner and the Board of Assessors have come to terms with an appropriate value, this value is provided to the Tax Commissioner for tax bill calculation. To calculate a tax bill, you must first deduct any exemptions that may apply from the assessed value; thus generating a net assessed (taxable) value. Next you multiply the net assessed value by the millage rate.

**When is my tax bill due?**
Taxes for real estate and business personal property are normally due in Walton County by November 15 of each year. Mobile/modular homes are due April 1 of each year and motor vehicles are due based on the owners' birthday.

After the due date, for real estate and business personal property, interest at the rate of prime + 3% per month is charged. Additionally, a penalty of 5% will apply to all taxes that are not paid every 120 days of the deadline, however, homesteaded property with a tax liability of less than $500 does not receive the 120-day penalty.

If the property taxes remain unpaid, the tax commissioner has the right and responsibility to levy on the property for non-payment. Of course we consider this a last resort for tax collection and prefer to use other collection methods.

**Is there any way to reduce my tax bill?**
Yes. There are several exemptions and special assessment programs available that may apply to your property. The most common are the homestead exemption for real estate and for business personal property there is the Freeport exemption. Contact the Walton County Tax Assessor’s Office for details of the available exemptions.

**Does Walton County offer school tax exemptions for seniors?**
Yes. Property owners who claim homestead in Walton County and are at least 65 years of age are eligible for an exemption on their primary residence and 1 acre. At age 70 an additional exemption is available on any remaining acreage up to 10 acres.

**What is and how do I file for homestead exemption?**
Homestead exemption is the system developed by the State of Georgia that exempts from taxation a specified amount of assessed value of your home. To apply for homestead exemption, bring a copy of your warranty deed to the Tax Assessor’s office between January 2 and April 1. To qualify you must both own and occupy your home as of January 1. Once you have qualified for homestead exemption and remain in the same house you do not need to reapply. However, if you move, you are required to reapply for the exemption for the new location. Beginning June 1, 2005 application for homestead exemption may be submitted any time during the year but must be received before April 1 of the
taxable year to qualify for the exemption that year. If received after April 1, the Tax Assessor will activate the exemption the following year.

**Where do I get a copy of my warranty deed?**
You can obtain a copy of your warranty deed from the Clerk of Superior Court record center. This office is located at the Walton County Government Building, 303 South Hammond Drive, Monroe, Georgia.

**Do I pay taxes on my mobile/modular home?**
Yes. Mobile/modular homes are considered personal property and are taxable in the State of Georgia. Tax must be paid annually with a due date of **April 1**. The owner of any mobile/modular home located in Walton County must file a return and obtain a location permit. In order to obtain this permit the mobile home tax for the current year must be paid in full.

The Department of Revenue sponsors a web site where the non-annotated version of the Official Code of Georgia can be viewed. To view this site, click [HERE](#).

The Walton County Tax Commissioner's Office should be contacted for more information on inquiries about billing and collection of property taxes, and the Walton County Board of Tax Assessor's Office should be contacted for more information on property values. The phone number for the Tax Assessor is 770-267-1352.

This is an abbreviated list; please see the [Official Georgia Code](#) for a complete list. (O.C.G.A. § 48-5-220)