

2023

CATOOSA COUNTY TAX COMMISSIONER'S ANNUAL REPORT



GARY W AUTRY, TAX COMMISSIONER

CATOOSA COUNTY • GEORGIA

OUR Mission



OFFICE OF THE
TAX COMMISSIONER

PROVIDE CATOOSA COUNTY
CITIZENS EXCELLENT
CUSTOMER SERVICE BY
HELPING THEM
UNDERSTAND AND
MEET THEIR
RESPONSIBILITIES WHILE
APPLYING THE TAX LAW
WITH INTEGRITY.

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER



STATE OF THE OFFICE

As I am coming up on completing my 7th year in office, I reflect on what an honor and privilege it has been serving as the Tax Commissioner for Catoosa County.

It is not just about doing a job, but rather taking the time and effort to make sure that task is being done well. Over the past year we have had to become more resourceful and learn new ways to best serve our community. For the Tax Commissioner's Office that meant improving upon our current core competencies in how we serve the public, and developing competencies to address our ever-changing landscape.

We have continued our efforts to shift the service delivery paradigm of "walk-in and wait" to now include more web services and easier online payment options.



We are placing a special focus on educating seniors and veterans as well as current and potential homeowners about tax-saving exemptions for homes and motor vehicles.

We initiated an advertising campaign this year to inform more of the public about the April 1st deadline for signing up for a homestead exemption on their property. This campaign consisted of billboards throughout the County, as well as newspaper and UCTV announcements.

As the revenue billing and distribution agency of county government, my commitment to you as Tax Commissioner is to operate efficiently and to innovate services to better assist you with your motor vehicle titling and registration, and property tax responsibilities. Every year the tax office works with a clear focus on providing exemplary customer service with the resources budgeted to this office. I am grateful for the capable and dedicated staff who discharge their duties and responsibilities to serve you daily.

My staff and I continue to be honored to serve the citizens of Catoosa County. If I, or any member of my staff can ever be of assistance to you, please do not hesitate to contact us at either of our two locations.

Sincerely,

Gary W. Autry, Catoosa County Tax Commissioner





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Happy Retirement

Ginger Broome

Customer Service, MVD/Property Tax

April, 2023



PURPOSE

The Tax Commissioner is an elected Constitutional Officer responsible for every phase of collecting property taxes, from processing property Homestead Exemption applications through preparation of the digest, billing, accounting, and disbursements.

Property taxes include those assessed on real estate, public utilities, motor vehicles and mobile homes. These collections are disbursed to school and local governing authorities. As a tag agent for the State of Georgia, the Tax Commissioner is also responsible for the collection of all fees, and penalties for motor vehicles applicable under the Georgia Code. The Tax Commissioner enforces all regulations mandated by the state.

A large percentage of the revenue realized by the Catoosa County Board of Commissioners and Board of Education is generated from ad valorem taxes collected by the Tax Commissioner. The financial stability of these institutions largely depends upon the efficient operation of the Tax Commissioner's office. Catoosa County also benefits from taxes collected on motor vehicles, mobile homes, and heavy-duty equipment.

The Catoosa County Tax Commissioner, an office established by the Georgia Constitution and elected for a four-year term, is the official responsible for receiving and processing applications for homestead exemptions; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing, and accounting for ad valorem taxes collected in this county.

CORE VALUES/GOALS

- **Accuracy**—Provide information to county officials, that is accurate so decisions can be made with confidence and in a timely manner.
- **Cooperation**— Be able to work with other governmental organizations, county departments, elected officials, and citizens to identify how we can work together to meet our goals.
- **Customer Service**—Treat internal and external customers with respect and assist them in a timely manner. Follow a process of continuous improvement in our operations in order to become more efficient, responsive and better serve the needs of the citizens.
- **Efficiency**—Maximize impact of revenue received by our office to ensure the county continuous revenue to receive an excellent return on its investment. Review expenses to ensure funds are spent wisely and waste is minimized.
- **Trust**—Citizens must have confidence in the Tax Commissioner's office "commitment to public service." We must allocate county funds properly and with them aim of improving our outcomes.

ACCOMPLISHMENTS

- Maintained a 98-99% collection rate on all Property Taxes; Real and Personal
- Updated website for ease of use and added instructional videos.
- Implemented new property tax software for clearer reporting and consistency with tax assessor system.
- Rolled out ad campaign consisting of billboards, newspaper and TV for widespread awareness of homestead exemption deadline of April 1st.



VEHICLE REGISTRATIONS

New Residents

For vehicles registered out of state, the following are required to obtain a Georgia title and registration:

- The current out of state title or current out of state registration (if there is a lienholder)
- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- Lienholder's name, address and account number if applicable
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

NOTE: New residents to Georgia are required to register their motor vehicle and pay TAVT within 30 days of moving to the state. If there is a lienholder recorded on the title, the Georgia title will be printed and mailed to the lienholder. If there is NO lienholder recorded on the title, the Georgia title will be printed and mailed to the registered owner.

Vehicles Purchased from a Dealership

In most cases when vehicles are purchased from a dealership, the dealer will submit the necessary documents to apply for the title. The title application must be processed prior to the registration being issued or at the same time as the registration.

If notification of title status has not been received within 25 days from the date of purchase, contact the dealer.

Once the title has been processed, the following are required to obtain a license plate:

- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance

- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

Vehicles Purchased from an Individual or Business

Vehicles purchased from an individual or business (other than a dealer) in a casual/private sale, are required to be titled and registered within **seven business days** from the purchase date.

When the seller has provided a title properly assigned to the new owner (s) the following are required to complete the title transfer:

- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration
- Copy of the bill of sale from the seller
- Original Certification of Title
- Other documentation may be required upon review of the paperwork

Note: All title transfers must be done in the purchaser's county of residence. Typically, lienholders will submit the necessary documents to apply for titles on financed vehicles.

Citizen Comment:

We appreciate your (Sherrie D) kind and persistent efforts to help us get the title to the truck. People like you make this world a better place.

B. Davis, Ringgold

Tax Commissioner’s Office Keeping You Safe

Watch for Scams



The number of people who fall victim to scams is increasing daily. Older adults are a prime target for scams as they face unique challenges that can be difficult to navigate. They are often targeted by scammers who view them as particularly vulnerable to fraudulent and deceptive schemes.

The Georgia Department of Law—Consumer Protection Division has created a guide to empower older adults with the information and resources they need to make wise choices about their money, safety, assets and well-being while avoiding fraud and exploitation.

Look for this Guide available at the Tax Commissioners Office. (Also available in Spanish)



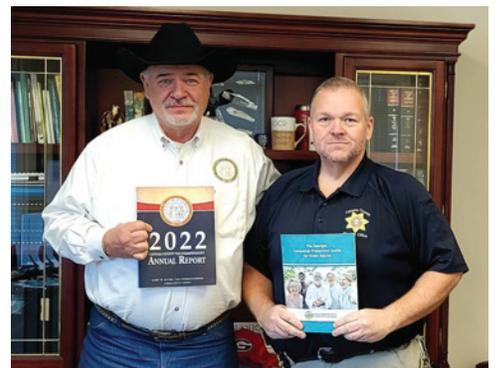
The Tax Commissioner would like to thank Sargent Tim Busby for reaching out with an interest to partner with my office in an effort to protect the elderly in our community from unfair and deceptive business practices.

He is committed to community service and is equally committed to providing ongoing consumer education and outreach to help consumers avoid falling victim to scams.

According to Sargent Busby, “Over the last several years, the Catoosa County Sheriff’s Office has seen an increase in telephone and internet based scams targeting our elderly population. Some of these scams originate in the United States and can result in the arrest of the offenders. However, the majority of these scams originates outside of the United States and the offenders are rarely brought to justice. Therefore, our best defense is to educate our citizens on how to recognize a potential scam and not become a victim”. ***By working together we can make a difference.***



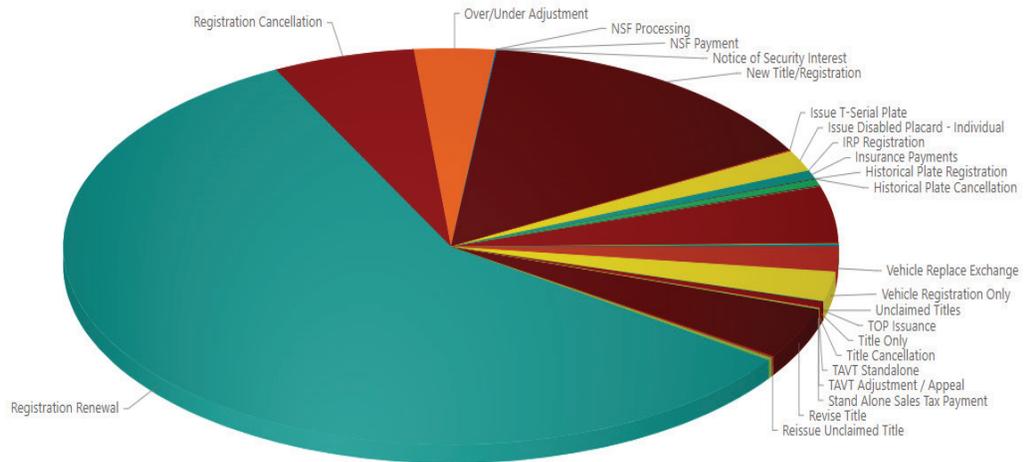
Pictured on left: Major Kelly Holcomb, Sheriff Gary Sisk, Sergeant Tim Busby, Captain James Stockard, Captain Jeremy Keener, Jail Administrator Candy Graham



Pictured on right: Catoosa County Tax Commissioner, Gary Autry and Tim Busby, Catoosa County Sheriff’s Office



2022-2023 MOTOR VEHICLE TRANSACTIONS



Total Service Count

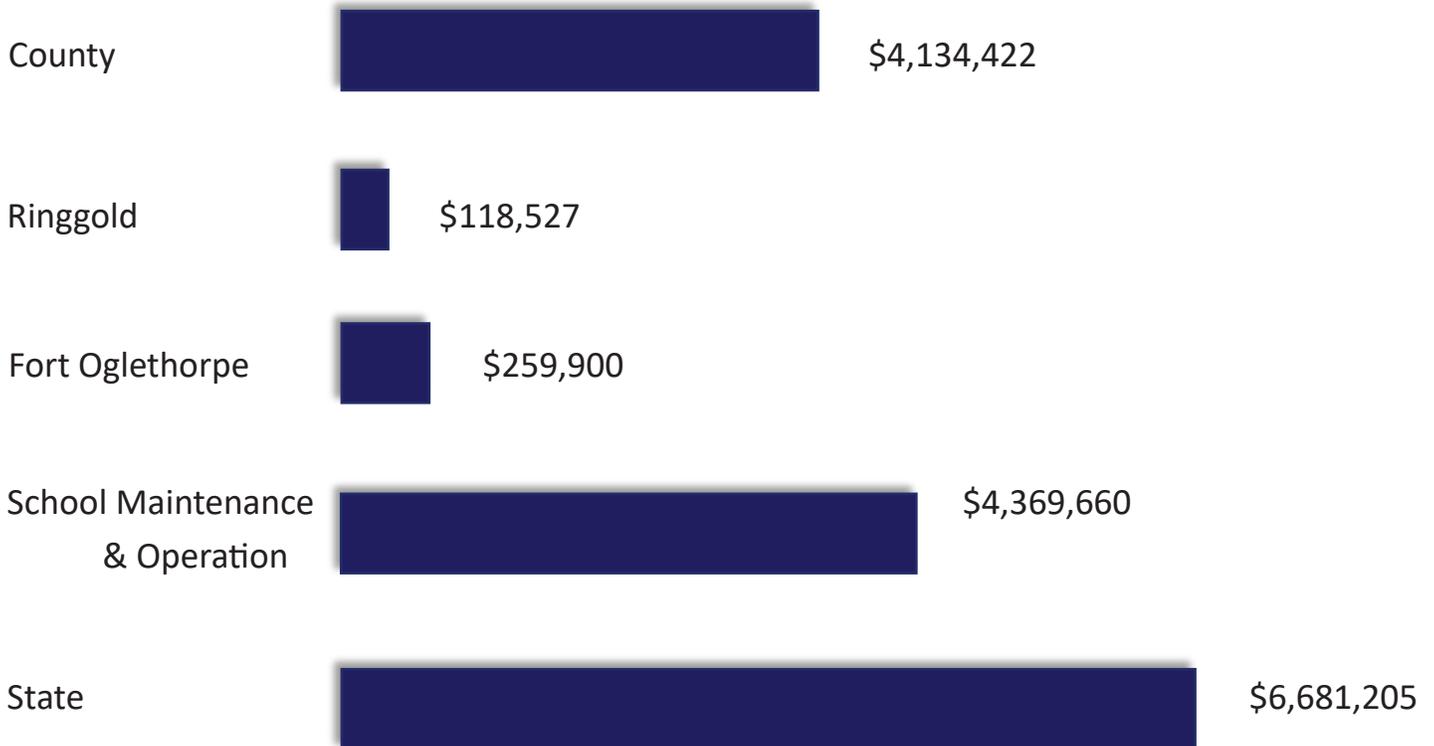
- Abandoned Vehicle Research
- Add/Change TAVT District
- Annual Ad Valorem Payment
- AVT Adjustment
- Change Ownership Address
- Change Registration Expiration Date
- County Fee Remittance
- County Millage Rate Activity
- County TAVT Remittance
- Credit Transfer Activity
- Duplicate Receipt
- Duplicate Registration
- External Payment Duplicate Receipt
- Historical Plate Cancellation
- Historical Plate Registration
- Insurance Payments
- IRP Registration
- Issue Disabled Placard - Individual
- Issue T-Serial Plate
- New Title/Registration
- Notice of Security Interest
- NSF Processing
- NSF Payment
- Over/Under Adjustment
- Registration Cancellation
- Registration Renewal
- Registration Uncancellation
- Reissue Unclaimed Items
- Reissue Unclaimed Title
- Revoke Title
- Stand Alone Sales Tax Payment
- TAVT Adjustment / Appeal
- TAVT Standalone
- TAVT Adjustment / Appeal
- Title Cancellation
- Title Only
- Title Only
- TOP Issuance
- Title Cancellation
- TAVT Standalone
- TAVT Adjustment / Appeal
- Stand Alone Sales Tax Payment
- Revise Title
- Reissue Unclaimed Title
- Vehicle Replace Exchange
- Vehicle Registration Only
- Unclaimed Titles
- Unclaimed Titles
- Vehicle Registration Only
- Vehicle Replace Exchange

SERVICE TYPE	TOTAL SERVICE COUNT
Abandoned Vehicle Research	89
Add/Change TAVT District	66
Annual Ad Valorem Payment	38
Change Ownership Address	4,177
Change Registration Expiration Date	11
County Fee Remittance	12
County TAVT Remittance	58
Credit Transfer Activity	17
Duplicate Receipt	19
Duplicate Registration	461
Historical Plate Cancellation	5
Historical Plate Registration	30
Insurance Payments	647
IRP Registration	5
Issue Disabled Placard—Individual	1,568
Issue T-Serial Plate	87
New Title/Registration	13,574

SERVICE TYPE	TOTAL SERVICE COUNT
Notice of Security Interest	49
Over/Under Adjustment	3,059
Registration Cancellation	5,361
Registration Renewal	52,309
Registration Un-cancellation	195
Reissue Unclaimed Items	6
Reissue Unclaimed Title	125
Revise Title	3,797
TAVT Adjustment / Appeal	49
TAVT Standalone	44
Title Cancellation	54
Title Only	452
TOP Issuance	46
Unclaimed Titles	7
Vehicle Registration Only	2,193
Vehicle Replace Exchange	1,834

TOTAL MOTOR VEHICLE TRANSACTIONS 90,455

MOTOR VEHICLE COLLECTION & DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of \$15,563,714 in 2023 (Oct 1, 2022—Sept 30, 2023), which was disbursed to each of these entities as indicated.

Includes: TAVT, Ad Valorem and Sales Tax

Customer Service Award 2023

Chasity Cahoon, Customer Service MVD/Property Tax





PROPERTY

New Residents . . . Just Bought a Home or Property?

First of all, congratulations on your purchase! Purchasing a new property is an exciting, rewarding and sometimes challenging endeavor. The Tax Commissioner's Office wants to make the transition into your new home as smooth as possible.

Checklist for New Property Owners

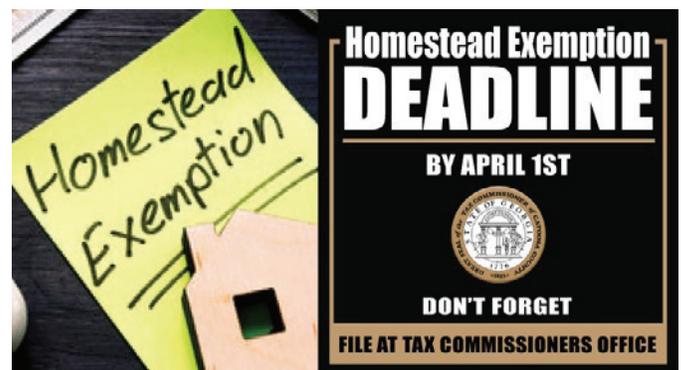
- Make sure the property taxes are paid in full by the due date. Even if taxes are prorated at closing, it is wise to ensure they have been paid.
- If you have an escrow account, make sure the mortgage company has paid the taxes.
- If this property is your primary residence, apply for a Homestead Exemption by April 1st. Applicants must own and occupy the property on January 1 of the tax year to receive the exemption.
- ***We do not send tax bills to mortgage companies.*** If the property taxes are in an escrow account, the information will be made available to your mortgage company; however, it is ultimately the responsibility of the property owner to ensure taxes are paid.

Just Sold a Home or Property?

Here are a few things to remember:

- By law, whoever owns a property on January 1 of each year is responsible for that year's property taxes.
- If the property is sold later in the year, it is possible for the January 1 owner to transfer the liability for the payment of property taxes to the new owner. This can be done through a purchase agreement or other form of contract and is usually handled at the closing.

- The Tax Commissioner does not prorate taxes between buyer and seller. This should be handled at the closing as well.
- The Tax Commissioner is required to send a bill to the owner of the property on January 1 and to the new owner if the property was sold later that year.
- If the taxes for the year in which the property was sold go unpaid, a tax lien is issued against the property. The tax lien will also be filed in the name of the January 1 owner unless they provide proof of the sale of the property and proof of the transfer of the tax liability (closing papers or contract) within 90 days of the tax payment due date.
- The document required as proof of transfer of tax liability is generally called an "Acknowledgement and Receipt of Settlement Statement." This document may state that the taxes were prorated based on the estimated amounts prior to the release or receipt of the actual tax bill.

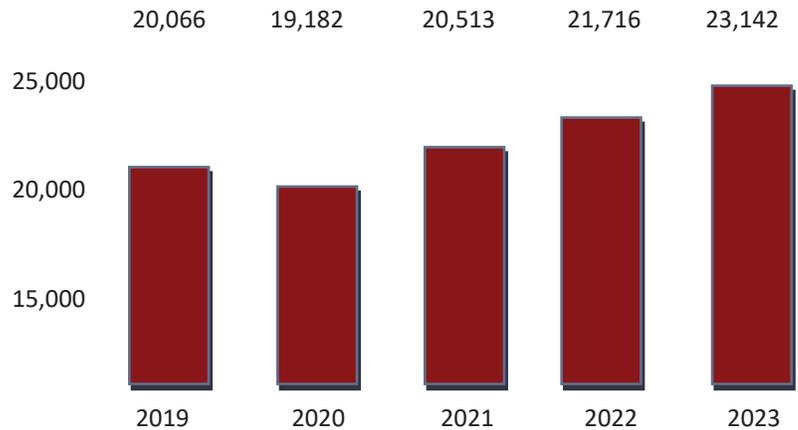


2023 billboard and newspaper ad campaign to remind all citizens of the homestead exemption deadline of April 1st.

HOMESTEAD EXEMPTIONS

The Tax Commissioner annually mails new homeowners a booklet that contains important tax information about the following:

- Local and state homestead exemptions.
- Preferential and conservation exemptions
- Information about other types of property.
- Important deadline dates to remember.
- How to get information about the property value appeals process.



ABOUT THE GRAPH

* Chart represents total number of exemptions.

Homestead exemptions are available to Catoosa County residents depending upon your eligibility. The Catoosa County Tax Commissioner's office assists residents with determining which exemption will give them the best benefit. Application must be made in order to receive an exemption.

INFORMATION ABOUT THE 2023 HOMEOWNER TAX RELIEF GRANT



The State of Georgia approved a one-time **Homeowner Tax Relief Grant (HTRG)** for homeowners with a valid basic, senior or special homestead exemption, or for a homeowner who applied for one by the April 1st 2023 deadline. Homeowners with valid homesteads will receive the tax relief grant of up to a \$18,000 reduction of the assessed value of their property. The HTRG **will automatically be applied to your 2023 property tax bill**. The grant was approved by the Governor and General Assembly of the State of Georgia and became law on March 13, 2023.

What you need to know:

- The **HTRG is a one-time reduction** is the assessed value on the property tax bill. The tax relief grant is not a refund payment.
- The HTRG reduction, which will appear on your property tax bill, will amount up to a \$18,000 reduction of the assessed value of their property if a valid homestead exemption exists.
- The HTRG is separate from a homestead exemption; it is an additional savings. No extra steps are required to receive the reduction.
- An existing homestead exemption must be in place as of 2023 to qualify for the HTRG reduction on your tax bill. Check your assessment notice for your homestead status. The deadline to apply was April 1. Applications received after this date will be processed for 2024.
- The HTRG does not apply to rental, commercial or personal property.
- The HTRG applies to county and city taxes on your Catoosa County property tax bill.

For more information about the 2023 Homeowner Tax Relief Grant, please visit the Georgia Department of Revenue's website at <https://dor.georgia.gov>



UNDERSTANDING YOUR TAX BILL

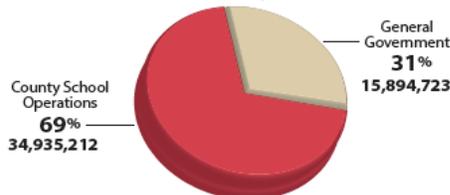
2023 PROPERTY TAX STATEMENT
 Gary W. Autry, Tax Commissioner
 796 LaFayette Street
 County Administration Building
 Ringgold, Georgia 30736
 Phone: 706-965-2571 | Fax: 706-935-3211

CATOOSA COUNTY Georgia

PROPERTY OWNER(S)	1 MAP CODE	LOCATION		BILL #	2 DISTRICT			
Smith, John	00000-000-000	123 Main Street		2023-00001	01			
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	DUE DATE 3	BILLING DATE	PAYMENT GOOD THROUGH	EXEMPTIONS 4
	189,864	27,500	0.35	217,364	12/20/2023	9/12/2023	12/20/2023	S1

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
5 COUNTY M&O	217,364	86,946	2,000	84,946	10.5670	897.62		420.88
6 SALES TAX CREDIT-UNINC				84,946	-4.2800		-363.57	
HTRG CREDIT CNTY GOV UNINC 9				18,000	-6.2870		-113.17	
7 COUNTY SCHOOL M&O	217,364	86,946	2,000	84,946	15.0400	1,277.59		1,006.87
HTRG CREDIT COUNTY SCHOOLS 9				18,000	-15.0400		-270.72	
HTRG CREDIT								
TOTAL					21.3270	2,175.21	-747.46	1,427.75

Your 2023 Tax Levy Distribution



THE PIE GRAPH SHOWS HOW THE AVERAGE TAX DOLLAR IS DISTRIBUTED AMONG THE VARIOUS GOVERNMENT AGENCIES. (PERCENTAGES MAY VARY DEPENDING ON EXEMPTIONS)

THE HTRG Credit Reduction shown on your bill is the result of Homeowner Tax Relief enacted by the Governor and the General Assembly of the State of Georgia.

Scan This QR Code With Your Smart Device To Pay Your Tax Online



2023 Current Tax	1,427.75
Penalty	
Interest	
Other Fees	
Previous Payments	
Delinquent Tax* 8	
Total Due	1,427.75

* Please note that delinquent tax due reflects total owed at the time of billing and the amount will change monthly due to interest charges. Please read the important information regarding delinquent tax on the back of this bill.

Please see additional information on back regarding delinquent tax and exemption code descriptions

- 1 Map Code** The property/parcel identification number assigned to a property for tax and valuation purposes by the Tax Assessor's Office. These numbers are actually a short legal description and are specific to the property to which it is assigned.
- 2 District** The section of the county in which you live for taxing purposes (District 01—County, District 02—City of Ringgold, District 03—City of Fort Oglethorpe). Local ordinances dictate applicable fees and millage rates within the districts. **Voting districts do not mirror the taxing district you are in.**
- 3 Due Date** The last date that payment of tax bills can be made without the possibility of interest or penalty being applied.
- 4 Exemptions** Relief from a certain amount or portion of tax liability granted to a property owner upon approval of an application. Exemption amount is reflected in the "less exemptions" column of the bill.
- 5 County Maintenance and Operation** Portion of the county mill rate used to pay for the operations of the County's General Fund. Administration, Finance, Judicial, Public Works, Recreation, Public Safety and Law Enforcement functions are funded by these collections.
- 6 Sales Tax Credit** Taxpayer savings based on prior year Local Option Sales Tax proceeds.
- 7 School Maintenance and Operation** A portion of the tax bill's mill rate dedicated to School System General Fund expenditures, operations, maintenance, and repairs of school buildings and for salaries, wages, and benefits for teachers and administrative staff, etc.
- 8 Delinquent Amount** The amount of unpaid taxes and fees outstanding from previous years (if applicable) and were subject to interest and penalty.
- 9 HTRG Credit** The amount of reduction as a result of Homeowner Tax Relief enacted by the Governor and the General Assembly of the State of Georgia for 2023 only.

HOMESTEAD EXEMPTION CODES

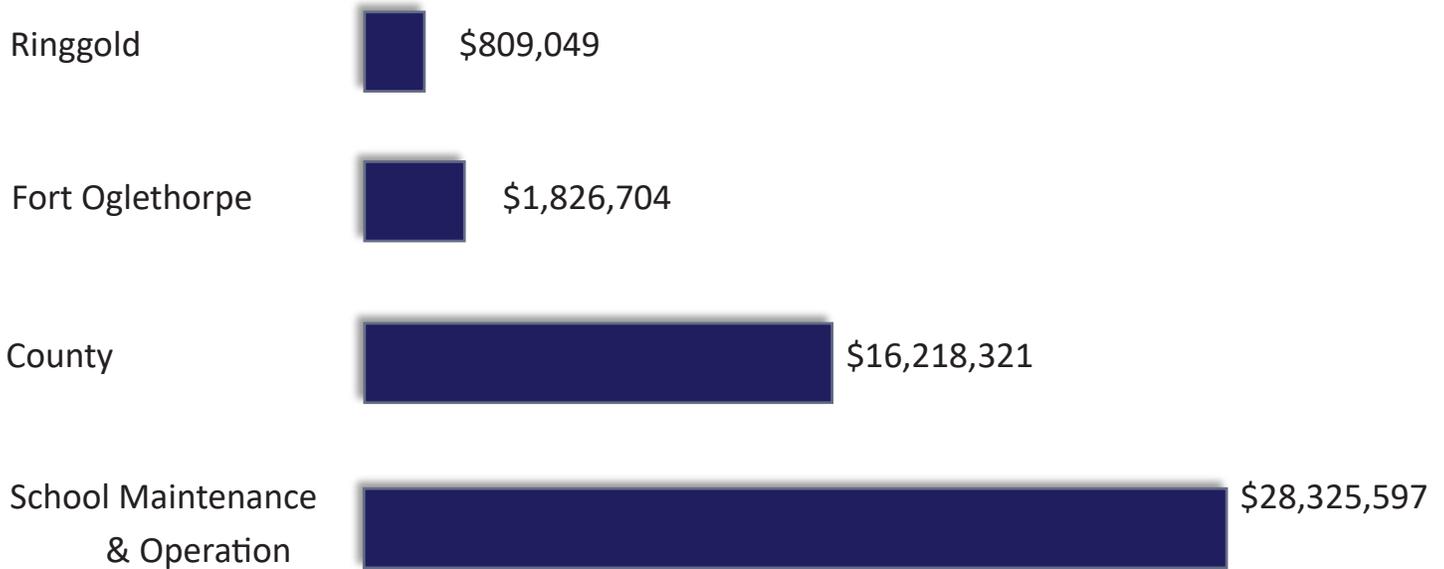
EXEMPTION AMOUNTS AND CODES

Code	Age	Exemption Amount
S1		Standard State Exemption Any age; Primary residence; \$2,000 deduction from the 40% assessed value.
S3	62	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S4	65	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S5		Veterans Disabled 100% (service connected or unemployable) - paperwork required.
SS		Surviving Spouse Of 100% Disabled Veteran (service connected) - paperwork required.
L10	62	Still working ; Earned income over \$10,000 (doesn't include SS & Retirement)
L11	75	Still working ; Earned income over \$10,000 (doesn't include SS & Retirement)
L12	75	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
L14	75	Total household income less than \$20,000
L16	Under 62	Local Disability (SS \$20,000 or less) - paperwork required.
L23	62	Total household income less than \$20,000
L24	65	Total household income less than \$20,000
L54	65	New for 2020 Federal Adjusted Gross income of \$30,000 or less. This is an additional \$40,000 exemption from all ad valorem taxes for educational purposes (school taxes) This exemption expires each year and must be re-applied for 3 consecutive years with PROOF of income from each prior year.

The City of Fort Oglethorpe also has homestead exemptions that may apply to city taxes. The applications are filed along with county applications. Regular homestead exemption has the same requirements and exemption amount as the state exemption. At age 60 there is no income limit for the city tax exemption of \$40,000. At age 70 there is no income limit for the total city tax exemption. For those homeowners on SS disability, the city taxes may be totally exempted.



PROPERTY REVENUE DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of **\$47,179,671** in 2023 (Oct 1, 2022—Sept 30, 2023), which was disbursed to each of these entities as indicated.

Year's Support: did you know?

If you are the surviving spouse (or minor child) of a recently lost loved one (within 2 years), you can petition for Year's Support. If a Year's Support is awarded it allows the taxpayer relief from property tax in the year designated on the petition.

2023 Online Payments

(credit card and e-check pmts online 10/1/22 to 9/30/23)

Count (transactions)	21,475
Total Amt Paid	\$5,609,366

PROPERTY TAX DIGEST

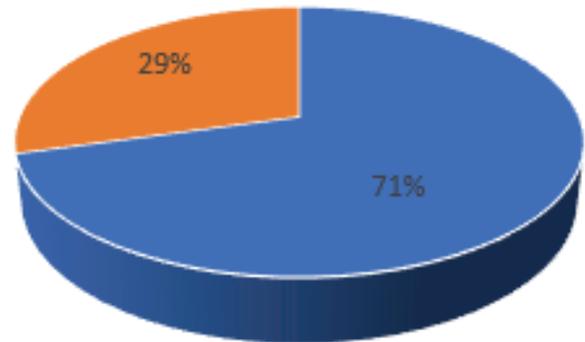
The Catoosa County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The Property Tax Digest is the sum of all of the assessed values, after exemptions, of properties to be taxes within the County.

The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

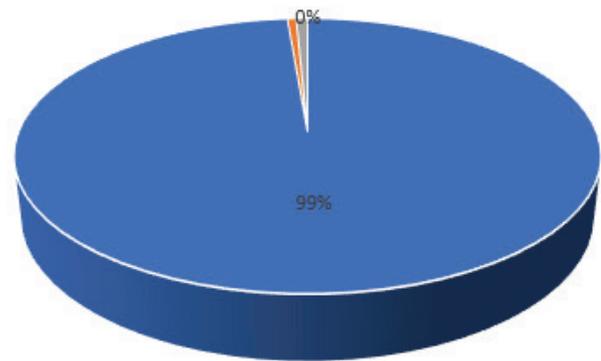
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the governing body.

Notices of current assessment are mailed to all property owners each spring. If a property owner has a disagreement with a property assessment, an appeal may be filed up to 45 days from the notice date on the assessment form.



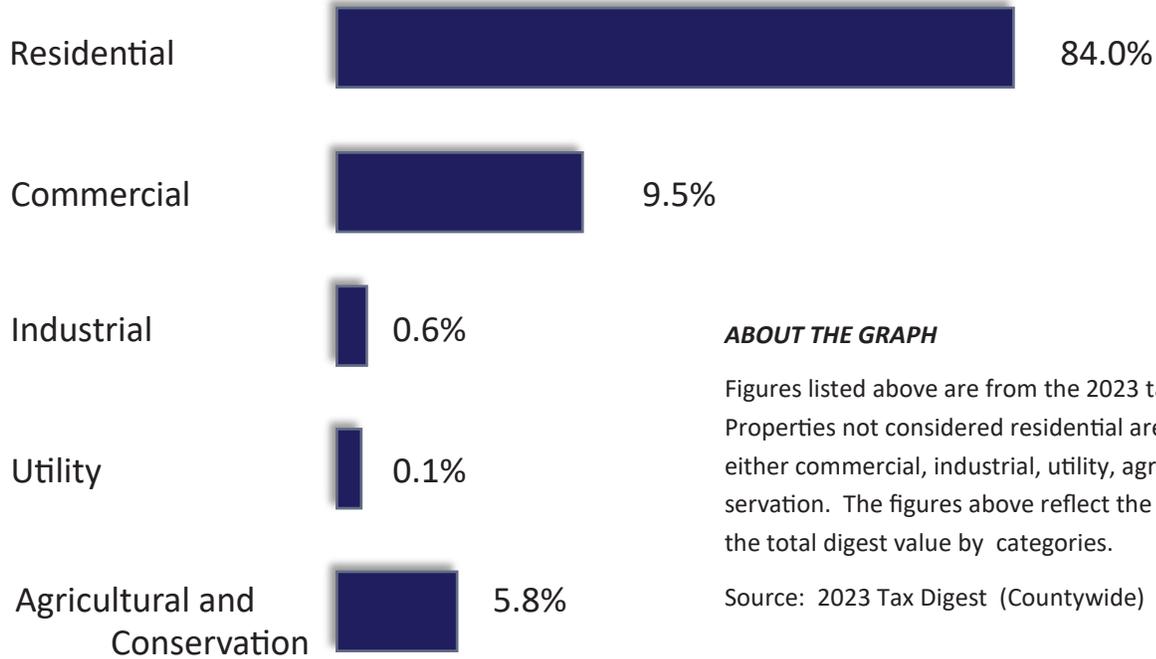
■ Unincorporated	1,961,500,456
■ Incorporated	813,754,805
Gross Digest Value	2,775,255,261



■ Real Estate & Personal Property	2,738,903,785
■ Mobile Home / Heavy Duty Equip	15,830,436
■ Motor Vehicle	20,521,040
Gross Digest Value	2,775,255,261



PARCEL CATEGORIES



ABOUT THE GRAPH

Figures listed above are from the 2023 tax digest year. Properties not considered residential are categorized as either commercial, industrial, utility, agricultural, or conservation. The figures above reflect the percentage of the total digest value by categories.

Source: 2023 Tax Digest (Countywide)



Years of Service 2023

Sherrri Duncan, Customer Service, Motor Vehicle 10 yrs.

Pamela Lowry, Property Tax Dept. Manager 5 yrs.

Gary Autry, Tax Commissioner

Alison Davis, Chief Deputy Tax Commissioner 5 yrs.

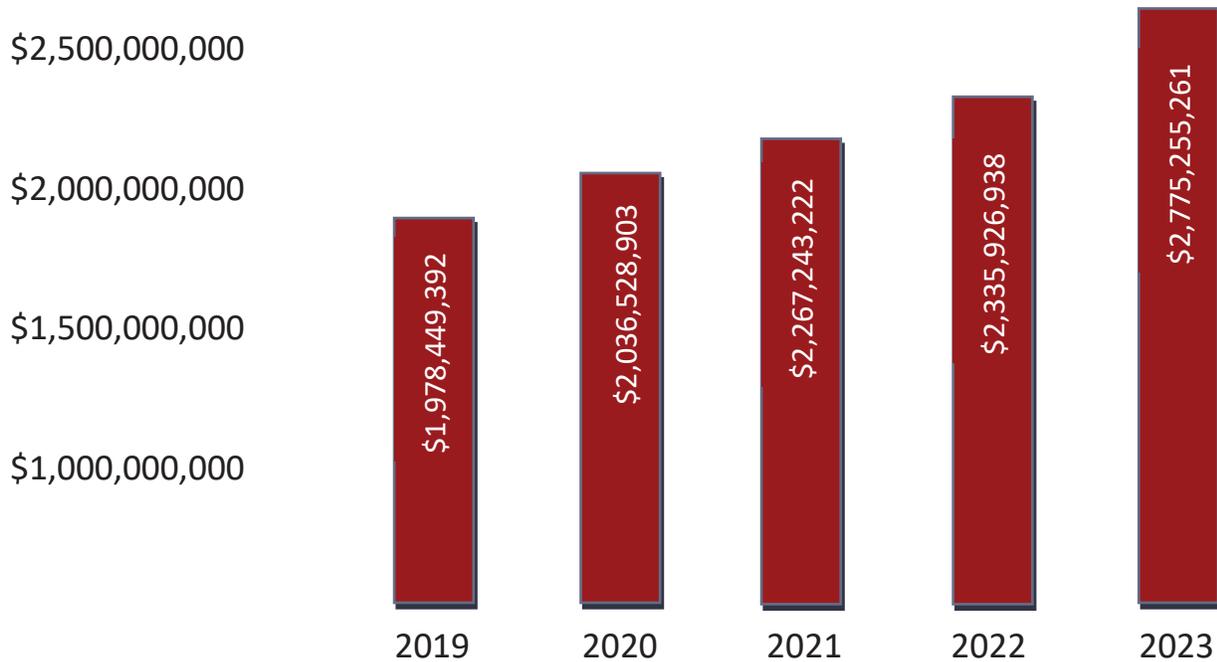
Roy Cantrell, Motor Vehicle Dept. Manager 10 yrs.

Citizen Comment:

I am so appreciative of your office staff that serve the citizens of Catoosa County. Thank you from the bottom of my heart for everything you helped me with during the difficult loss of my mother. May you be blessed as you've blessed others.

T. Bohanon, Ringgold

NET ASSESSED PROPERTY VALUES



ABOUT THE GRAPH

This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Catoosa County Tax Assessor

Citizen Comment:

Just a note to thank your staff for the many times they have helped me. Each one has gone above and beyond without hesitation.

N. Gorman, Ringgold

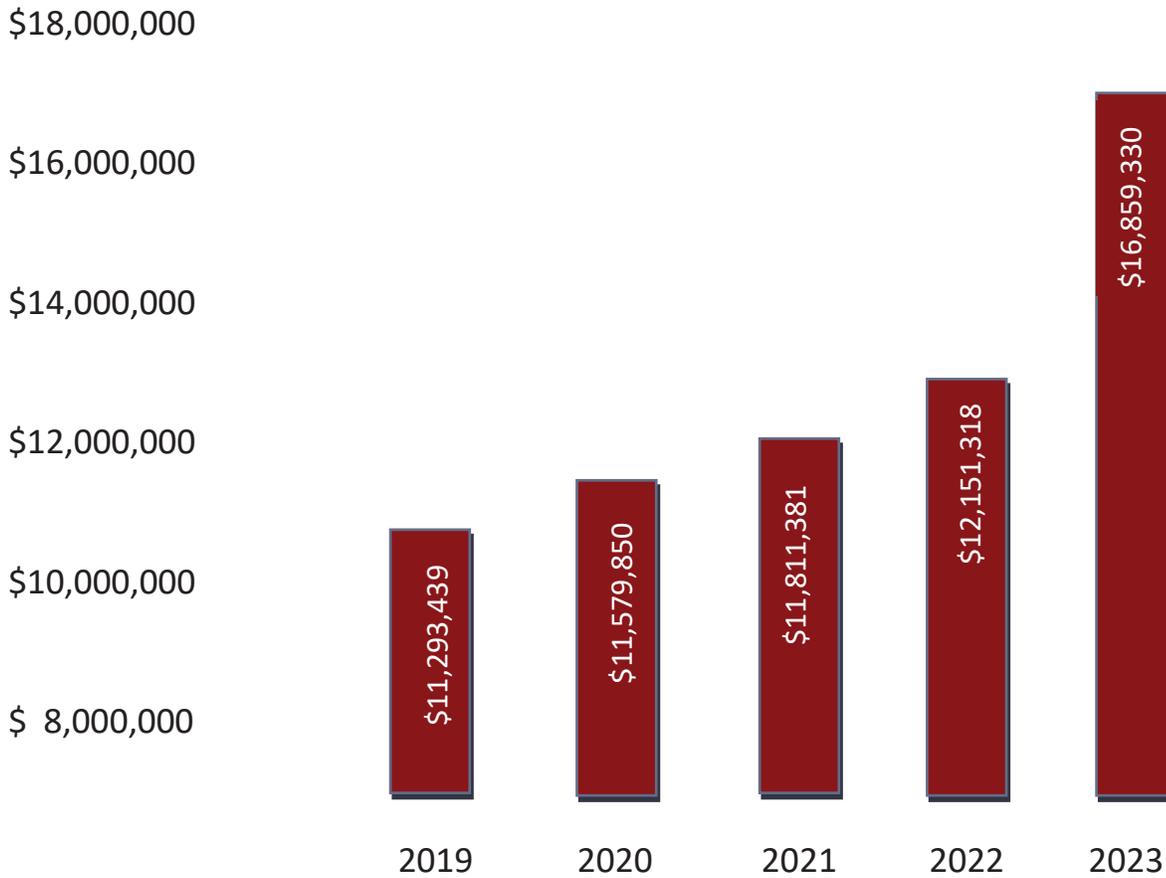
Tax Commissioner Award 2023

Tonia Patterson, Customer Service MVD/Property Tax





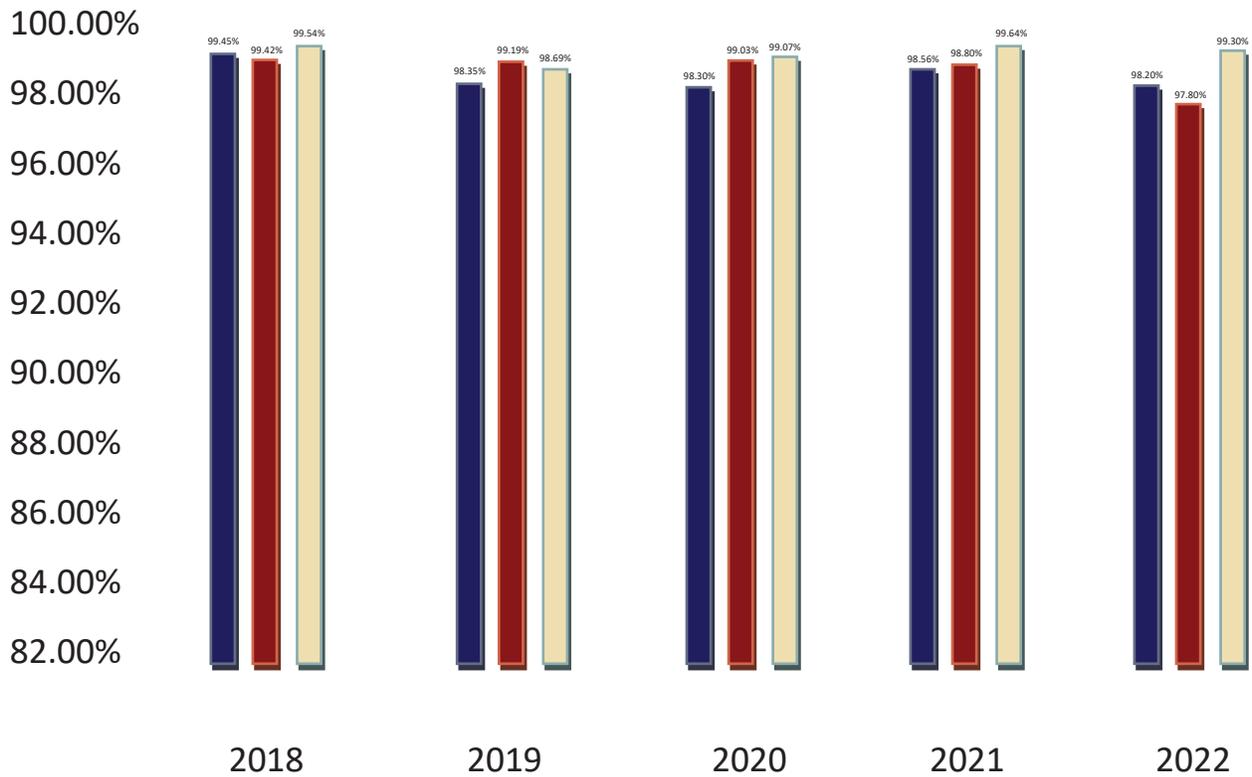
REAL AND PERSONAL PROPERTY TAX LEVIED



ABOUT THE GRAPH

The tax digest is presented annually to the Georgia Department of Revenue for approval before tax bills are created. This year, the original digest was \$29,737,588. The adjusted receivable amount was \$16,859,330.

PROPERTY TAX COLLECTION RATE



ABOUT THE GRAPH

Over the past five years, collection rates have consistently increased. Collection of delinquent tax years continues to increase as well. *Graph shows amount collected as of September 30 of current year for:

- Real Property
- Personal Property
- Other (Timber, Mobile Homes & Heavy Equipment)



IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

- Motor vehicle registration expires at midnight on the **(first) title owner's birthday**
- Business or enterprise registrations expire at midnight on the **last day of the month**
- Leased vehicles are registered by the **lessee's birthday**

PROPERTY TAX DATES

- **January 1—April 1:** Property tax returns accepted (in the Tax Assessor's office). Applications for Freeport and special land exemptions accepted (in the Tax Assessor's office)
- **April 1—** Deadline for filing homestead exemption for the current tax year (applications are accepted year round).
- **April 1—** Personal Property Mobile Home taxes due.
- **May 15—** Assessment notices mailed by the Tax Assessor's Office.
- **September 16—** Tax Bills mailed to property owners. (Bills are NOT mailed to mortgage companies)
- **December 20—** Deadline for property tax payment.

CATOOSA COUNTY TAX OFFICE CLOSED ON THE FOLLOWING HOLIDAYS 2024:

- **New Year's Day** January 1, 2024
- **Martin Luther King Jr. Day** January 15, 2024
- **Good Friday** Mar 29, 2024
- **Memorial Day** May 27, 2024
- **Independence Day** July 4, 2024
- **Labor Day** September 2, 2024
- **Veterans Day** November 11, 2024
- **Thanksgiving** noon November 27, 2024
- **Thanksgiving Day** November 28, 2024
- **Day after Thanksgiving** November 29, 2024
- **Christmas Eve** noon December 23, 2024
- **Christmas Eve** December 24, 2024
- **Christmas Day** December 25, 2024
- **New Years Eve** noon December 31, 2024

In an effort to ensure transparency and accuracy in reporting of the monies in this report, it should be noted that there may be slight variations in numbers due to a live accounting system with DRIVES and variations in timeframe of collection and actual distribution.



Main Office:

County Administration Building

796 LaFayette Street
Ringgold, GA 30736
(706) 965-2571

Monday, Wednesday, Friday 8:30 am—5:00 pm
Tuesday 7:30 am—5:00 pm
Thursday 8:30 am—6:00 pm

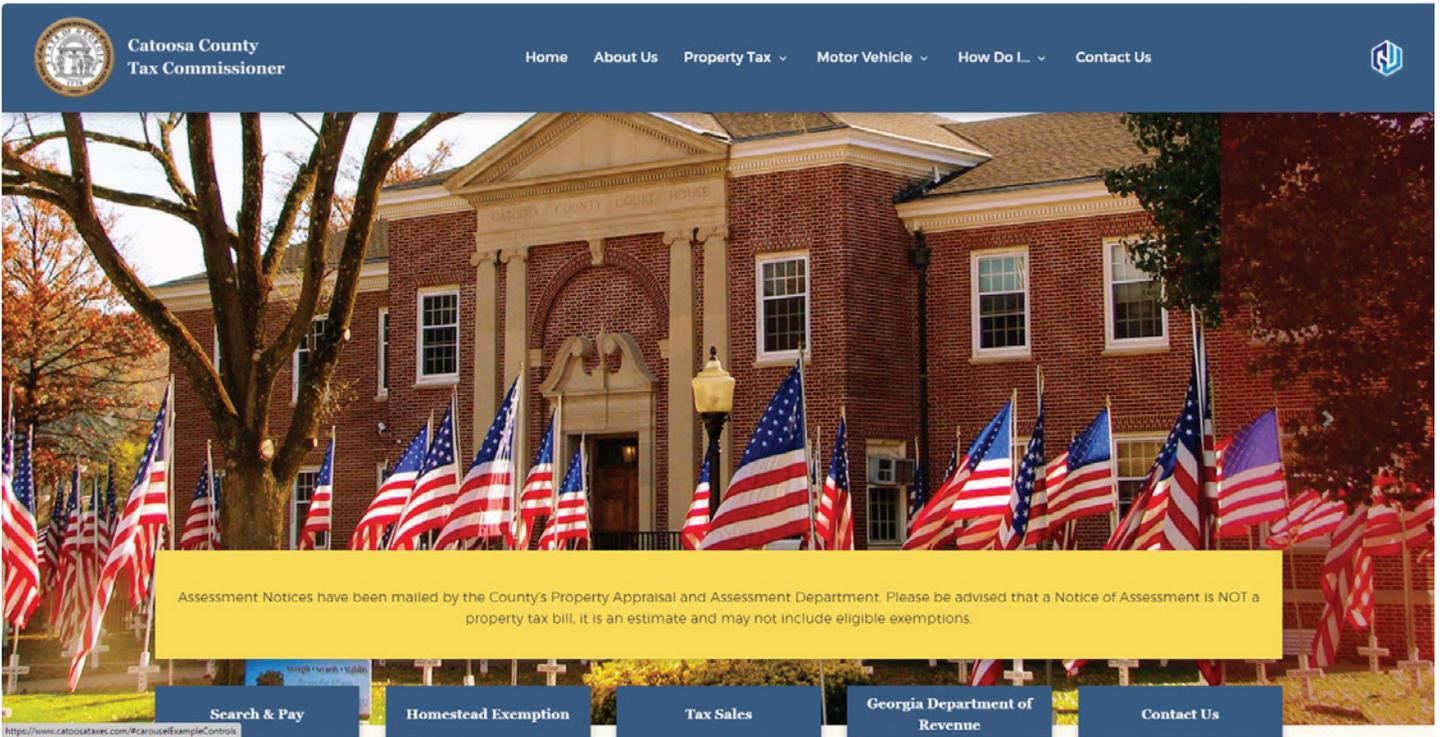


Fort Oglethorpe Location:

Constitution Hall

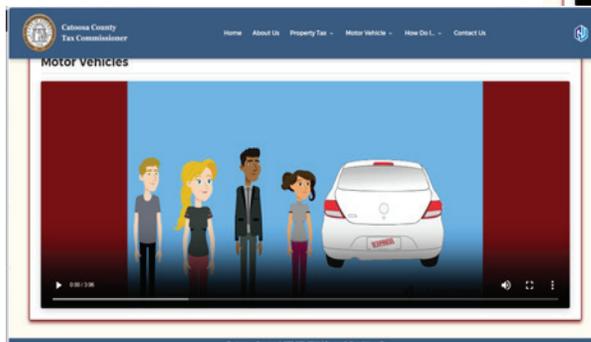
205 Forrest Road
Fort Oglethorpe GA 30742
(706) 861-1809

Monday—Friday 8:30 am—5:00 pm



DID YOU KNOW? What Property and Motor Vehicle services are available online?

- Pay property tax online
- Print tax bill online
- Renew your vehicle registration
- Pay insurance fines
- Cancel your registration
- Change your address



Now Available on our website!

Watch instructional
step-by-step videos.

As always visit www.catoosataxes.com for up-to-date tax office news and announcements, to pay your property taxes, for additional information about homestead exemptions and for any questions you may have about the tax commissioners office and what we do.

OUR Vision



OFFICE OF THE
TAX COMMISSIONER

TO STRIVE EVERY DAY
TO BE ONE
OF THE PREMIER TAX
COMMISSIONER'S
OFFICES IN GEORGIA

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER

2023 ANNUAL REPORT



CATOOSA COUNTY TAX COMMISSIONER

796 LAFAYETTE STREET

RINGGOLD, GA 30736

PH: (706) 965-2571 • FAX: (706) 965-5532

WWW.CATOOSATAXES.COM