

Understanding Your Annual Property Assessment Notice

[County Name] Board of Assessors
Mailing Address
Physical Address
City, State Zip Code
[Board of Assessors' Phone Number]

Property Owner(s)
Mailing Address
City, State Zip Code

Official Tax Matter - [Year] Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.
Annual Assessment Notice Date: [Notice Date]
Last date to file a written appeal: [Appeal Deadline]
***** THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT *****

County property records are available online at:
[Board of Assessors' Web Address]

**THE 45 DAY APPEAL PERIOD BEGINS FROM THE DATE OF THIS NOTICE. VISIT
[HTTPS://WWW.DOUGLASCOUNTYGA.GOV/221/APPRaisal](https://www.douglascountyga.gov/221/APPRaisal)
FOR INSTRUCTIONS TO APPEAL YOUR VALUE.**

IF APPEALING THE VALUE OF YOUR PROPERTY, YOU WILL SELECT ONE OF THE THREE METHODS LISTED. NOTE THERE MAY BE ADDITIONAL FEES WITH ARBITRATION.

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX "B" of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>.

HOMESTEAD CODES

S1-REGULAR
L7- SENIOR (62+)
L8- SENIOR (65+)
L9- SENIOR (INCOME LIMITS)
S5- DISABLED VETERAN
LA- DISABLED VETERAN (62+)
LV- DISABLED VETERAN (65+)
LD-DISABLED PERSON

COVENANT YEAR

THE YEAR YOUR PROPERTY BEGAN IN THE SPECIALIZED ASSESSMENT PROGRAM.

GEORGIA LAW REQUIRES ALL PROPERTY TO BE VALUED AT FAIR MARKET VALUE (100% APPRAISED). THE ASSESSED VALUE IS 40% OF THE FAIR MARKET VALUE.

Account Number	Property ID Number	Acres	Tax District	Covenant Year	Homestead
[Account Number]	[Parcel Number]	[Acres]	[Tax District]	[Type & Begin Year]	[Type]
Property Description	[Legal Description of Property]				
Property Address	[Property Address]				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	-	-	-	-	-
40% Assessed Value	-	-	-	-	-

* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Assessment Notice
[Reason for Assessment Notice]

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(i).

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Millage Rate
COUNTY	-	-	-	-
COUNTY SCHOOL	-	-	-	-
MUNICIPALITY	-	-	-	-

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax
COUNTY	-	-	-	-	-
COUNTY SCHOOL	-	-	-	-	-
MUNICIPALITY	-	-	-	-	-

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

GEORGIA LAW REQUIRES AN ESTIMATED ROLLBACK RATE (IF AVAILABLE) OR AN ESTIMATED TAX AMOUNT (IF ROLLBACK RATE IS NOT AVAILABLE) TO BE INCLUDED ON THIS NOTICE.
THE 2025 MILLAGE RATE HAS NOT BEEN SET.

Understanding Your Annual Property Assessment Notice

Glossary of Terms

Property Owner – This is the owner on record with the Douglas County Board of Assessors’ Office as of January 1, 2025. If you purchased the property after January 1, it will be reflected on the 2026 notice of assessment.

Annual Assessment Notice Date – Notices are mailed out in late Spring/Early Summer each year. Check the website for the actual mail date. <https://www.DouglasCountyGA.gov>.

Last Date to File a Written Appeal – From the date of issuance of your 2025 assessment notice, property owners have 45 days to file an appeal if you do not believe your appraised value represents fair market value. You may file an appeal in person, by mail, or on the website. <https://www.douglascountyga.gov/221/Appraisal>

Property ID Number – Your property’s unique identification number. This number is also referred to as the parcel identification number.

Tax District – This refers to the city within Douglas County where your property is located.

Covenant Year – If you have been approved for your property to be in a Specialized Assessment Program, the beginning year of the covenant will appear in this field.

Homestead – You will see a code in this box if a homestead exemption is in place for your property.

Property Description – This field describes the type of property (commercial, residential, etc.)

Property Address – This is the physical (situated) address to the property.

100% Appraised Value – Also known as fair market value. Fair market value is defined by GA law as “the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm’s length, bona fide sale.” (O.C.G.A 48-5-2)

40% Assessed Value – This value represents 40% of fair market value and is used for tax calculation purposes.

Reasons for Assessment Notice – This is the reason(s) for the change in value for the property.

Taxing Authority – The city, county, and school system that levy property taxes for your specific property.

Other Exemptions – The amount of exemption for specialized assessment programs; other exemption besides homestead.

Homestead Exemption – The amount of exemption for homestead

Net Taxable Value – This represents the portion of your property’s value that is subject to property taxes (after homestead and other exemptions are subtracted from the 40% value).

Estimated Roll-Back Rate – When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be calculated that will produce the same total revenue on the current year’s digest that last year’s millage rate would have produced had no reassessments occurred.

Millage Rate – The amount of tax dollars the taxing authority can levy for every \$1,000 of a property’s assessed value