

PROPERTY TAX DEPARTMENT

Dear Taxpayer:

This brochure is designed to provide you, the taxpayer, with essential information on the most common questions and concerns regarding property taxes.

General Information

Ad Valorem taxes (which means “according to the value”) are levied on real and personal property each year. Property tax revenues are used by governments for General Fund maintenance and operations. Departments such as the Police Department, Economic Development, Parks & Recreation, Planning & Zoning, Finance, and Administration operate with General Fund revenue. Real property is land and any improvements such as buildings/houses or parking lots. Personal property is inventory and fixtures used in conducting business, boats, and machinery, etc.

The basis for ad valorem taxation is the fair market value of the property as determined by the Tax Assessor’s Office. Georgia law says only 40% of that value is taxable which is referred to as the assessed value.

Tax Digests are prepared each year by the Cherokee County Tax Commissioner’s Office after values are determined by the Cherokee County Tax Assessor’s Office. Tax Digests provide property ownership, billing addresses and property locations for each taxing jurisdiction such as Holly Springs, Canton, and Woodstock.

Property Tax Bills

Property tax bills are issued annually in the fall for the period of January 1 – December 31 of that same year. Bills are generated as required by law (O.C.G.A. 48-5-18) to reflect the owners and values in place on January 1st of the tax year.

When are taxes due?

Property taxes are due 60 days after the bill date. Pursuant to state law (O.C.G.A. 48-2-40) interest will be added to this bill monthly if the balance is not paid by the due date. When taxes have become 30 days past due, a Fi Fa (tax lien) is placed on the property and a recording fee is charged (O.C.G.A. 48-3-3). Pursuant to state law (O.C.G.A. 48-2-44) penalties will also be added to the unpaid balance beginning 120 days after the due date.

My taxes are paid by my mortgage company, why am I getting a bill?

If your taxes are paid in escrow, please forward your tax statement to your mortgage company for payment.

Homestead Exemptions

To receive this exemption, you must live in the house as of January 1st of the current tax year, and paperwork must be filed by April 1st.

The City of Holly Springs provides a homestead freeze exemption for municipal purposes in an amount equal to the amount by which the current year assessed value of a homestead

exceeds the base year assessed value of such homestead.

In addition, the City of Holly Springs provides an exemption for seniors, age 65 years old or older, in the amount of \$1,000 on the assessed value of land and 100% of the assessed value of the house.

Applications should be filed at the Cherokee County Tax Assessor’s Office at 2782 Marietta Hwy., Canton, Georgia 30114.

I sold this property, why am I getting a tax bill?

If you get a tax bill for property that you sold, please forward it to the new owners as quickly as possible. You may also return the bill to us with the new owner’s name and address and we will gladly update our records and forward the bill to the new owner.

Weren’t these taxes paid at closing?

Check with your closing attorney if you aren’t sure.

New property owners

If you purchased after January 1, a property tax return (to declare taxable property you own) should be filed with the Tax Assessor’s Office between January 1 and April 1 of the following year. Tax bills mailed at the end of the year will reflect values and exemptions that were in place on January 1st. Some new owners are surprised when they receive their tax bill the following year and find out their taxes are not the same. Homestead exemptions disappear when ownership changes. Be sure you apply for tax exemptions with the Cherokee County Tax Assessor’s Office before April 1st so you can take advantage of all tax discounts available.

Appeals

Taxpayers may challenge an assessment by appealing to the Cherokee County Board of Tax Assessors if they feel their property value is not reflective of the fair market value. Contact the Cherokee County Tax Assessor’s Office for more information.

Methods of payments

In person- Cash, check, money order, Visa, MasterCard, or American Express at City Hall located at 3237 Holly Springs Parkway.

Mail- check or money order referencing your map and parcel number to: PO Box 990, Holly Springs, GA 30142.

Online- www.hollyspringsepay.com

Contact information

City of Holly Springs Customer Service 770-345-5536