

NOTICE TO HEARD COUNTY PROPERTY OWNERS

In past years, only property owners whose property was reassessed received assessment notices. Due to new legislation, **ALL** owners of taxable real property will receive a “**Notice of Assessment**” that will include a **tax estimate** along with the value of the property. The estimate is based on the previous year’s mill rate, which is subject to change before the actual tax bill goes out later in the year.

ANNUAL NOTICE OF ASSESSMENT -- FREQUENTLY ASKED QUESTIONS

What is an Annual Property Value Update?

It is an update of all property values in Heard County conducted under the direction of your local Board of Assessors. The Board of Assessors is a state-certified, five member board whose duties are to see that all property within the county is assessed (through its appraisal staff) at its fair market value; and, that fair market values between individual owners are fairly and justly equalized so that each owner shall pay only such taxpayer's proportionate share of taxes. The Tax Assessors Office is not involved in the collection of property taxes.

Why is it necessary to update values annually in Heard County?

State law requires that all property in Georgia be assessed at 40% of market value. The purpose of updating property values is to make sure that the assessed values reflect the changes that have occurred in property values since the last countywide reappraisal.

Who determines the value of my property?

State certified members of the Assessor's appraisal staff adjust property values annually based on previous year sales, cost and income data

What if there hasn't been a recent arm's-length sale of my property?

The next best evidence is the arm's-length sales of *reasonably* comparable properties. These are properties similar to yours in location, age, style, condition, and other features such as the number of bedrooms, bathrooms, and size of garage that affect market value.

What if I don't agree with my assessment?

- Call the Assessor's office and speak with an appraiser or an assessor. You may also make arrangements to meet with the appraisal staff to learn how your assessment was made, what factors were considered, and what type of records we have on your property.

The Tax Assessors Office has nothing to do with the total amount of taxes collected. The Assessors Office’s primary responsibility is to find the fair market value of your property. The amount of tax you pay is determined by a TAX RATE applied to your property’s 40% ASSESSED VALUE.