

# NOTICE TO COBB PROPERTY OWNERS

The following information is furnished by the Cobb County Board of Tax Assessors and is not intended to be a statement of law. It is provided for information purposes only.

The Board of Tax Assessors, an independent body appointed by the Board of Commissioners, is responsible for placing a fair market value on all taxable property in the county.

The Board of Commissioners, Boards of Education, City Councils, etc. set tax rates for their respective jurisdiction. The billing and collection of taxes is the responsibility of the Tax Commissioner.

Jan. 1 of each year is the assessment date in Georgia. Accordingly, all property must be valued for ad valorem taxes based on its condition and use as of Jan. 1.

Applications for Homestead, School Tax and Disability Exemption, etc. must be filed by **April 1\*** with the Tax Commissioner's Office. Visit the Tax Commissioner's website at [www.cobbtax.org](http://www.cobbtax.org) for more information.

The Georgia Public Revenue Code provides property owners the opportunity to furnish relevant information about their property via the Taxpayer's Return of Real Property. Returns must be filed with the Tax Assessors' Office between Jan. 1 and April 1\* each year.

Returns must be filed if you:

- purchased property during 2008;
- made any changes during 2008 that would affect the value of your property such as building or demolishing a house, remodeling, adding pools and decks, etc.;
- wish to split or combine parcels; and/or
- wish for the Tax Assessors to review the taxable value of your property.

If you acquired property by transfer during the previous year and no subdivision or improvements to the property have been made during the year of transfer, you are not required to file a property tax return if a properly completed PT-61 Real Estate Transfer Tax Form was filed with the Clerk of Superior Court and the tax is paid.

Taxpayer's Return of Real Property must be filed with the Tax Assessors Office at 736 Whitlock Avenue, Marietta, GA.

The following Reporting Forms must be submitted to the Tax Assessors' Office between Jan. 1 and April 1, 2009\* for the identification of all such assets:

- Business Personal Property;
- Boats and/or Motors;
- Airplanes; and/or
- Agricultural/Farm Personal Property.

Manufacturers or distributors with inventory held in Cobb County, may be eligible for Freeport Exemption. To determine if you qualify and to obtain an exemption application, please visit our website or

Property owners may file a Taxpayer's Return of Real Property each year with the Tax Assessors Office between Jan. 1 and **April 1\*** and state the value he/she believes to be the Fair Market Value as of Jan. 1 of that year. A form is available at [www.cobbassessor.org](http://www.cobbassessor.org) or in our office at 736 Whitlock Avenue, Marietta. Attach any information you feel is supportive of your opinion of value. The Return must be filed in person or by mail (no facsimiles or emails). If the assessors disagree with your returned value, you will be sent a Change of Assessment Notice. If you do not agree with the proposed value, you will have 45 days from the date of the notice in which to file a written appeal with the Board of Tax Assessors.

contact the Personal Property Division at 770-528-3120.

In accordance with State law, Freeport applications must be timely filed including completed schedules. Applications must be filed by **April 1\*** to be considered for full exemption. Applications received after April 1\* and by June 1 may be eligible for exemption at a significantly reduced percentage. Failure to file the application with supporting schedules by June 1 shall constitute a waiver of the entire exemption for the year.

Personal Property Reporting Forms and Applications for Freeport Exemption must be filed at the Tax Assessors' Office located at 736 Whitlock Avenue, Marietta, GA.

The Board of Tax Assessors is also responsible for handling the following applications:

- Property Tax Exemption (Church, Charity, etc);
- Preferential Agriculture Assessment;
- Conservation Use, etc.

\* Metered mail will not be accepted as proof of timely filing. Only returns and applications with United States Postal Service postmarks of April 1 or prior, or hand-delivered documents that are stamped "received" by Tax Assessors' Office staff, will be considered as timely filed. Properties not timely returned are subject to a 10 percent penalty.

COBB COUNTY BOARD OF TAX ASSESSORS  
Mailing: P.O. Box 649, Marietta, GA 30061-0649  
Physical: 736 Whitlock Ave., Marietta GA 30064

770-528-3100

[www.CobbAssessor.org](http://www.CobbAssessor.org)  
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*Cobb County...Expect the Best!*

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