

NOTICE TO COBB PROPERTY OWNERS

Property owners may file a Taxpayer's Return of Real Property each year with the Tax Assessors Office between January 1 and April 1 and state the value he/she believes to be the Fair Market Value as of January 1 of that year. Please attach any information which supports the stated opinion of value as of January 1, 2010. The Return must be filed in person or by mail (no facsimiles or emails). If mailed, the Return must be postmarked by the US Postal Service on or before April 1, 2010. A 2010 Return form is available at www.cobbassessor.org or in our office at the address below. **THIS RETURN IS NOT AN APPEAL!**

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 on that notice, you will have 45 days from the date of the notice in which to file a written appeal with the Board of Tax Assessors. You will be notified if the Tax Assessors agree with your returned value. The Tax Assessors Office has no authority to extend these deadlines.

See additional information about property tax Returns below:

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 solely for the purpose of assisting Cobb County property owners.

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

The **Board of Commissioners, Boards of Education, City Councils**, etc. set tax rates for their respective jurisdiction. The billing and collection of county taxes and county school taxes are the responsibilities of the **Tax Commissioner**. Cities bill and collect their own property tax.

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**.

The Georgia Law provides property owners the opportunity to furnish relevant information about their property via the **Real Property Tax Return**. **These Returns must be filed with the Tax Assessors' Office between Jan. 1 and April 1 each year.**

A Taxpayer's Return of Real Property must be filed if:

- you purchased property during 2009;
- you made any changes during 2009 that would affect the value of your property such as building or demolishing a house, remodeling, adding pools and decks, etc.;
- you wish to split or combine parcels; **and/or**
- you wish for the Tax Assessors to review the assessed 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.

Applications for Homestead, School Tax and Disability Exemption must be filed by **April 1** with the **Tax Commissioner's Office**. Questions concerning these matters should be directed to the **Tax Commissioner's Office** at (770) **528-8600** or visit the website at www.cobbtax.org.

You may file Real Property Returns at the Tax Assessors Office at 736 Whitlock Avenue, Marietta, GA. You may also mail the Return to the P. O. Box shown below.

In addition to the **Taxpayer's Return of Real Property**, the following Reporting Forms must be submitted to the **Board of Tax Assessors' Office** between **Jan. 1** and **April 1, 2010** for the identification of all such assets:

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

If you are a manufacturer or distributor with inventory held in Cobb County, you may be eligible for Freeport Exemption. To determine if you qualify and to obtain an exemption application, please contact the **Personal Property Division** of the **Board of Tax Assessors** 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 may be filed at the Tax Assessors' Office located at 736 Whitlock Avenue, Marietta, GA or mailed to the P.O. Box shown below.

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

- Property Tax Exemption;
- Preferential Agriculture Assessment;
- Conservation Use.

Forms are available on the Tax Assessors' Website
www.cobbassessor.org

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% penalty.



**COBB COUNTY
BOARD OF TAX ASSESSORS**

P. O. Box 649
Marietta, GA 30061-0649
(770) 528-3100

www.cobbassessor.org
www.cobbcounty.org

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This is not intended to be a complete listing of laws and/or deadlines dealing with property tax. Interested parties should consult with the Official Code of Georgia for actual legal language regarding this subject.