

**PROPERTY TAX RETURNS** Property tax returns must be filed with the county tax office between January 1 and April 1 of each year. Any taxpayer of any county who returned or paid taxes in the county for the preceding tax year and who fails to return his property for taxation for the current tax year shall be deemed to have returned for taxation the same property as was returned in the preceding tax year at the same valuation as the property was finally determined to be subject to taxation in the preceding year.

**HOMESTEAD EXEMPTIONS** State law provides for various homestead exemptions that must be offered in each county, however some counties have implemented local legislation increasing homestead exemption amounts within their jurisdictions.

An application for homestead may be made with the county tax commissioner at any time during the year subsequent to the property becoming the primary residence, up to April 1st of the first year for which the exemption is sought. Failure to apply is considered a waiver of the exemption.

The following local homestead exemptions are offered in this county:

Code	Exemption Type	County General	County Bond	School General	School Bond	State	Age	Other	Net Income	Ga. Law
L1	Regular Homestead	15,000 (3)		15,000		2,000 (4)				HB1556, 1988
L3	Low Income	15,000 (3)		15,000	10,000	2,000 (4)	62		<10,000	
S5	Disabled Veteran	50,000 (3)	50,000	50,000	50,000	50,000 (4)		(1)		
L6	Senior Citizen or Permanently Disabled	15,000 (3)		35,000	35,000	2,000 (4)	65	(2)		HB1479, 1992 HB1044, 1993
L7	Senior Citizen Double State Homestead Low Income	15,000 (3)	4,000	35,000	35,000	4,000 (4)	65		<10,000	HB1479, 1992 HB1044, 1993

(1) Ga. Code 48-5-48

(2) Doctor certification for disability

(3) Since 2004 Rockdale has utilized a HOST sales tax to fund an additional county exemption. The amount varies each year and applies to the primary home and a maximum of 5 acres (in 2009 the exemption was 80%).

(4) State homestead exemption for citizens over 65 years old is 100% for house and up to 10 acres.

**FREEPORT EXEMPTIONS** Voters in the county may elect to exempt commercial and industrial inventory.

Application for freeport exemption should be made with the board of tax assessors within the same time period that returns are due in the county. Applications filed after that time can receive a partial exemption for that year up to June 1.

**AD VALOREM TAX PAYMENTS** County and county school ad valorem taxes are collected by the county tax commissioner. The official due date for ad valorem tax payment is December 20th of each year. Any local governing authority may adopt a resolution changing the official due date for tax payment to December 1st or November 15th or may implement installment billing with multiple due dates. Each taxpayer shall be afforded 60 days from date of postmark of the tax bill to make full payment of taxes due before the interest accrues. In addition to interest, delinquent taxes may accrue penalties on unpaid balances.

**VALUATION APPEALS** The county board of tax assessors must send an annual notice of assessment which gives the taxpayer information on filing an appeal on real property (such as land and buildings affixed to the land). If the county board of tax assessors disagrees with the taxpayer's return on personal property (such as airplanes, boats or business equipment and inventory), the board must send a notice of assessment which gives the taxpayer information on filing an appeal. If the taxpayer wishes to appeal the fair market value on the notice of assessment, the appeal must be sent to the board of tax assessors and postmarked no later than 45 days from the mailing date of the notice of assessment.

**AD VALOREM TAX REFUNDS** A taxpayer may make a written request for refund of taxes which are determined to have been erroneously or illegally assessed and collected. Refund claims must be initiated within three years from date of payment. However, in the case of an appealed assessment, any refund must be automatically processed by the tax authorities immediately upon determination of the final taxable value.

**MOTOR VEHICLE REGISTRATION** Vehicle owners must renew their registration and pay the ad valorem tax every year with the Tax Commissioner during the 30 day period which ends on their birthday. If the vehicle is owned by more than one person, then the birthday of the person's name that appears first on the title is used to determine the registration period. Newly acquired vehicles must be registered within 30 days.

Motor vehicles purchased on or after March 1, 2013, and titled in this State are exempt from sales and use tax and annual ad valorem tax. The taxes are replaced by a one-time tax that is imposed on the fair market value of the vehicle called the Title Ad Valorem Tax Fee (TAVT).

Rockdale County is on the 12-month staggered registration system. Vehicle tags are sold at 969 Pine Street, Conyers, Ga. 30012. Hours are:

Monday - Tuesday, 8:00 a.m. - 4:30 p.m.

Wednesday, 9:30 a.m. - 6:00 p.m.

Thursday - Friday, 8:00 a.m. - 4:30 p.m.

**MOBILE HOME LOCATION PERMITS** Taxpayers locating a mobile home must apply to the Tax Commissioner for a location permit within 30 days of permanent placement of the home in the county and then annually thereafter between January 1 and April 1. Mobile homes that are temporarily located in the county and are owned by a business that is not located in the county should notify the Board of Tax Assessors of their presence to avoid being cited for failure to apply for the location permit.

**MOBILE HOME RETURNS** Owners of mobile homes that are located in the county on January 1 must return the mobile home for taxation to the Tax Commissioner on or before April 1 of each year at the same time they apply for the location permit.



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## County Property Tax Facts Rockdale

*By viewing the web pages at the Local Government Services Division's website, taxpayers should obtain a general understanding of the property tax laws of Georgia that apply statewide. This page contains local information about a specific county. While every attempt has been made to include everything a taxpayer needs to know, mistakes are possible and taxpayers should contact their local tax officials for verification and clarification of the information found on this page.*

### LOCAL TAX OFFICIALS

#### Tax Commissioner

Tisa Smart Washington  
969 Pine Street  
P.O. Drawer 1497  
Conyers, Ga. 30012  
(678)278-9833  
Fax: (678)278-9833  
Email: [tisa.washington@rockdalecountyga.gov](mailto:tisa.washington@rockdalecountyga.gov)  
Website: <http://www.rockdaletaxoffice.org/>  
Tax Bills: <http://www.rockdaletaxoffice.org/taxes>

#### Chairman of the Board of Tax Assessors

E. Lamar Simms  
P.O. Drawer 562  
Conyers, Ga. 30012  
(770)278-7676  
Fax: (770)278-8906  
Email: [lamar.sims@rockdalecounty.org](mailto:lamar.sims@rockdalecounty.org)  
Website: <http://www.rockdalecountyga.gov/about/company-history/county-departments...>  
Property Records: <http://www.qpublic.net/ga/rockdale/>

#### Chief Appraiser

Same as tax assessor.

#### Chairman of the Board of Commissioners

Oz Nesbitt Sr  
P.O. Box 289  
Conyers, Ga. 30012-0289  
(770)278-7001  
Fax: (770)483-4376