



The Board of Assessors consists of five board members.

The duties and responsibilities of the Office of Tax Assessor includes:

- Make appraisals of the fair market value of all taxable property in the county other than property returned directly to the Commissioners.
- Maintain all tax records and maps for the county in a current condition. This duty shall include, but not be limited to, the mapping, platting, cataloging, and indexing of all real and personal property in the county.
- Prepare annual assessments on all taxable property appraised in the county and submit the assessments for approval to the county board of tax assessors.
- Prepare annual appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors.
- Prepare and mail assessment notices after the county board of tax assessors has determined the final assessments.
- Attend hearings of the county board of equalization and provide information to the board regarding the valuation and assessments approved by the county board of tax assessors on those properties concerning which appeals have been made to the county board of equalization.
- Attend the standard approved training courses as directed by the Georgia Department of Revenue for all minimum county property appraisal staffs.
- Compile sales ratio data and furnish the data to the Revenue Commissioner as directed.
- Comply with the rules and regulations for staff duties established by the Georgia Department of Revenue.
- Inspect mobile homes located in the county to determine if the proper decal is attached to and displayed on the mobile home by the owner as provided by law. Notify the residents of those mobile homes to which a decal is not attached of the provisions of *Code Sections*

48-5-492 and 48-5-493; and furnish to the tax collector or tax commissioner a periodic list of those mobile homes to which a decal is not attached.

- The Tax Assessors Office also issues mobile home location and exit permits, timber harvest permits and building permits. We assist property owners in filing exemptions such as Homestead Exemption, Conservation Use and Forest Land Protection.

Office & Staff Directory

Name	TAX OFFICE	Email
Michael Moore Appraiser Assistant		mpmoore4131 [at] gmail.com

The Board of Tax Assessors is an independent body appointed by the Board of Commissioners.

- The Board of Tax Assessors is responsible for placing a fair and equalized value on all taxable property.
- The Board of Commissioners levies the millage rate.
- The Tax Commissioner is responsible for the billing and collection of taxes.

NAME	TITLE	Term in Office Ends
Jessie Fountain	Board of Assessors Chairman	01/01/24
Macon Beard	Board Member	01/01/26
Joyce Allen	Board Member	01/01/28
Nina Thompson	Board Member	01/01/29
Chad Harrison	Board Member	01/01/27

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