

Policy Statement

MACON-BIBB COUNTY BOARD OF ASSESSORS

Properties Exempt from Taxation

As of January 1, all property as defined in O.C.G.A. § 48-5-41 shall be exempt from all ad valorem property taxes in this state. All property is taxable unless an exemption has been provided by law; taxation being the rule and exemption the exception.

Property exempted by O.C.G.A. Section 48-5-41 must not be used for private or corporate profit and income. The property exempted by the above code section does not apply to real estate or buildings which are rented, leased, or used for the purpose of securing an income. The use by the owner of property which allows the property to be considered exempt must be the primary use of the subject property. Any income must be used exclusively for religious, educational, and charitable purposes in order to maintain and operate the institutions.

The exemptions below that exempt colleges, nonprofit hospitals, incorporated academies, or other seminaries refer to those organizations that are open to the general public.

The following property has been exempted from taxation in this state:

- Property owned and used exclusively as the general state headquarters of a nonprofit corporation organized for the purpose of encouraging cooperation between parents and teachers to promote the education and welfare of children;
- All places of religious worship and burial; and all property owned by and operated exclusively as a church or other religious association that qualifies as an exempt religious organization under Section 501(c)(3) of the Internal Revenue Code of 1986;
- Property owned by religious groups that is used as single-family residences where no income is derived from the property;
- Institutions of purely public charity;
- Buildings erected and used as a college, an incorporated academy, or other seminary of learning; but only if these institutions are open to the general public;
- All funds and property held or used as endowment by colleges, nonprofit hospitals, incorporated academies, or other seminaries of learning when the funds or property are not invested in real estate;

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- All real and personal property of public libraries and any other literary associations;
- Books, philosophical apparatus, paintings, and statuary of any company or association that are kept in a public hall which are not held for profit or sale;
- Property which has been installed or constructed with the purpose of eliminating or reducing air or water pollution if certified by the Department of Natural Resources;
- Property of a nonprofit home for the aged and property of a nonprofit home for the mentally disabled as long as no income or profit is distributed to any private person when the home is qualified as an exempt organization under the United States Internal Revenue Code, section 501(c)(3), and O.C.G.A. Section 48-7-25;
- Property owned and used exclusively by a veterans organization which is chartered by the United States Congress which is exempted from federal income taxes;
- Property of nonprofit hospitals used in connection with their operation. This exemption does not include property owned by the nonprofit hospital which is held for investment purposes unrelated to providing medical care;
- Property owned and used exclusively as the headquarters, post home, or similar facility of a veterans organization that is chartered by the Congress of the United States and is exempt from federal income taxes;
- Property owned by a historical fraternal benefit association that is used exclusively for charitable, fraternal, and benevolent purposes; and
- When the land on which commercial fertilizers are to be used has been taxed, consumers of commercial fertilizers are not required to report fertilizers for taxation. (O.C.G.A. 48-5-43)

PROCEDURE FOR POLICY IMPLEMENTATION

1. To qualify for exemption of real property by reason of use and/or ownership, the property must be owned by the appropriate entity on January 1 of the applicable tax, the property must have been put to the primary use which affords the exemption to the

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property as of January 1 of the applicable tax year, and the property must qualify for exemption based on the types of properties exempted by state statute.

2. New requests for exemption will require and currently-held exempt status may annually require a form application provided by the Tax Assessors Office and completed by the property owner. For all applications received after the effective date of this policy, the owner's responses and information submitted on or with the form application will be sworn under oath as being true and correct at the time of submission. Staff will review completed applications or otherwise investigate to verify the ownership, use, and occupancy of property identified in the application. The application shall be available to taxpayers online, and hard copies are available in the Tax Assessors office as well.

3. Applications for exemption should be made by the owner or owner's agent no later than April 1 of the year in which the exemption is requested. Failure to make application by April 1 may delay consideration of the application and/or result in the generation of a tax bill by the Tax Commissioner for the parcel.

4. While owners' prompt attention and filing of applications for exemption is strongly encouraged, if an application for exemption demonstrates eligibility for exemption for the tax year in which it was filed, the Board of Assessors will consider and may apply the exemption to the subject property for up to three (3) years prior to the current tax year, if the owner demonstrates the subject property was so eligible for exemption during those years. In the event the Board determines eligibility of a property for exemption, but a tax bill or fi. fa has already been issued for one or more of the current or three previous tax years, the Assessor's Office will notify the Tax Commissioner of the exemption for the applicable tax years in order for the Tax Commissioner's Office to make any tax bill or fi.fa. adjustments it deems necessary.

5. The Board cannot consider applying an exempt status to a property more than three (3) years prior to the current tax year, even if the property may have been properly exempted had the owner made appropriate application to the Board. In such a case, the Assessors will apply the exemption to the current tax year and up to three (3) prior tax years for which the property was eligible for exemption; for any other years, owners' only recourse is to submit a request for refund to the Board of Commissioners of Bibb County or its successor.

EXCEPTIONS

None.

APPROVED by BOA: October 8, 2008; Revised Effective October 31, 2012