

Motor Vehicle Appraisal / Appeal Process Summary

1. How is a motor vehicle appraised for tax purposes in Georgia?

For most vehicles, the values are set out in a manual prepared by the State Revenue Commissioner. Property Appraisal staff are required to use those values. The values shown in the motor vehicle valuation manual are determined using an average of fair market value and wholesale value. These values are utilized for taxation purposes and should not be used in appraising a vehicle for sale or purchase. The values are determined using a variety of market guides available to the public.

When reviewing an appeal of a motor vehicle value, the appraiser will recommend a fair market value in accordance with O.C.G.A. 48-5C-1. Except in instances where no value for the vehicle is found in the motor vehicle valuation manual, the purchase price of the vehicle does not determine the fair market value for tax purposes.

2. What legal authority guides the process?

O.C.G.A. §48-5C-1, pursuant to amendments recently signed into law in House Bill 266, provides for the following valuation process and definition of "Fair Market Value":

- For new motor vehicles: Use the greater of the retail selling price (or in the case of a lease, the agreed upon value) or the value listed in the Department of Revenue assessment manual. The higher number that is used should then be reduced by the trade-in value, as well as reduced by any rebate or cash discounts provided by the selling dealer at the time of the sale. Retail selling price (or in the case of a lease, the agreed upon value) includes charges for delivery, freight, document fees, and other such fees and is meant to mirror the taxable base that was formerly used for sales tax.
- For used motor vehicles: No significant change has been made to the law; therefore the Fair Market Value is the value listed in the Department of Revenue assessment manual minus trade in for dealer sales. If not listed in the assessment manual, the assessor will use the greater of the value from the bill of sale or the "clean retail" value from the National Automobile Dealers Association guide, January 1 edition, minus trade-in value for dealer sales.
- Both new and used car dealer sales receive a reduction for trade-in value.

3. What are the avenues of appeal in case of a disagreement about the value?

a. Board of Equalization

Appealing to the Board of Equalization (BOE) is of no cost to the taxpayer. Each BOE is a three-member panel made up of DeKalb County property owners. Each board member has attended at least 40 hours of training in property tax laws and appraisal. The BOE is independent from the Board of Assessors and the Property Appraisal Department.

If you select this option you will be scheduled for a hearing before the BOE. At the hearing, the board will listen to presentations from the property owner and the county appraiser. The board will then render an independent decision as to the value of the property and notify both parties in writing. Either party may appeal to Superior Court within 30 days of the BOE decision. Fees are required if you appeal to Superior Court.

b. Affidavit of Illegality

Appealing the value of a vehicle through an "affidavit of illegality" is based on a taxpayer claim that the vehicle should not be taxed in Georgia, most likely because it is taxed elsewhere. It requires a bond in the amount of

the tax plus any penalties and interest and shall be paid to the Tax Commissioner's office. The Tax Commissioner will forward the case to the Superior Court where it will be tried in front of a jury.

4. Does the law establish particular reasons for appealing your value?

State law says an appeal can be filed for three reasons. You must state which applies:

- **Value:** You believe the state has incorrectly assessed your property.
- **Taxability:** You believe the property in question should not be taxable.
- **Denial of Exemption:** You believe you were denied an exemption you previously applied for.

5. How does one get started? What are the procedures?

A printable, PDF form is available for appealing your vehicle valuation. The appeal form is not mandatory. You may also write a letter stating you wish to appeal.

All vehicles in Georgia are valued as of January 1 of each year. This means if you purchase property June 13, the valuation date the state uses is January 1 of that year. The valuation should consider mileage, condition and any other relevant factors.

6. What documents must I include with my appeal of a vehicle value?

Things needed for the ad valorem appeal (**AVT**)

- Appeal Form ([CLICK HERE](#)) or Letter stating your intent
- Copy of paid Tag Registration from the Tax Commissioner
- Mileage as of Jan 1
- Statement of the condition of motor vehicle and photos if possible

7. What if I disagree with the value the state has placed on my vehicle which is the value for the Ad Valorem Tax Fee?

Things needed for the title ad valorem tax fee appeal (**TAVT**)

- Appeal Form ([CLICK HERE](#)) or Letter stating your intent
- Copy of paid Tag Registration from the Tax Commissioner
- Bill of Sale
- Mileage as of sale date
- Statement of the condition of motor vehicle and photos if possible

8. What are the deadlines to be met in these processes?

- The TAVT deadline is 45 days from the due date of the tax. This can yield two dates depending on where you purchased the vehicle.
- If you purchased your vehicle after March 1, 2013, you have seven (7) days to register and title your property.
- If you moved to Georgia and need to register your property, you have thirty (30) days from the date you moved to title and register your property.
- The 45 day period starts at either one of these deadlines.

- The AVT has a much simpler deadline for the due date of the tax. Your Registration Renewal Notice serves as notice of value and is typically mailed 6 weeks before the tax due date. The tax due date is the deadline for the appeal.
- **State law determines deadlines. They are not flexible at the discretion of the Assessor's office or Tax Commissioner's Office.**

9. How will a motor vehicle be valued when it is appealed?

The appraiser will value the vehicle using the average of the wholesale price (or trade in value) and the retail price, then make the appropriate adjustments according to state statutes for mileage, condition, rebuilt title, etc.

10. Need additional information?

Contact the Property Appraisal Department at (404) 371-0841.

Contact Personal Property Appraiser Cory Calloway at (404) 371-2488 or cmcalloway@dekalbcountyga.gov