



Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 12-Jun-23

Last date to file a written appeal: 27-Jul-23

***** This is not a tax bill - Do not send payment *****

County property records are available online at: qpublic.net/ga/effingham/

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G AND G LAND HOLDINGS LLC AND KIL
 LAND COMPANY LLC AND P51 PROPEF : LLC
 AND YELLOW PINE PROPERTIES LLC
 PO BOX 1628
 SPRINGFIELD GA 31329-1628



A The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <https://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 901 N. Pine St. Suite 106 Springfield, GA 31329 and which may be contacted by telephone at: (912) 754-2125. Your staff contacts are Neal Groover and Jennifer Keyes.

Additional information on the appeal process may be obtained at <https://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
31044	0477B002	311.04	01		NO-S0
Property Description	311.041 AC PAR B (OUT 477-15) PLT 29/14				
Property Address	0 LOGISTICS PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value	0	16,203,709	11,977,065	0	
40% Assessed Value	0	6,481,484	4,790,826	0	

B REASONS FOR ASSESSMENT NOTICE

C2 Parcel acreage changed.

C The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Millage	Estimated Tax
COUNTY M&O	0	0	4,790,826	0.006939	33,243.54
SCHOOL M&O	0	0	4,790,826	0.015810	75,742.96
INDUSTRIAL AUTHORITY	0	0	4,790,826	0.002000	9,581.65
HOSPITAL AUTHORITY	0	0	4,790,826	0.001580	7,569.51
FIRE FEE VACANT LAND	0	0	4,790,826	0.000000	31.10
FIXED ASSESSMENT	0	0	4,790,826	0.000000	0.00
PUBLIC WORKS ROADS	0	0	4,790,826	0.001250	5,988.53
RECREATION	0	0	4,790,826	0.000650	3,114.04
PARKS	0	0	4,790,826	0.000100	479.08

Total Estimated Tax 135,750.41

GENERAL INFORMATION:

2023

The County Board of Tax Assessors, appointed by the county governing authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The Board notifies taxpayers of their real property assessments annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

HOMESTEAD EXEMPTIONS

- Homestead can be filed year round. The applicant must have owned and lived on the property as of January 1 and the application must be filed by April 1 to receive an exemption for the current year.
- Applicant must not claim homestead on more than one property (in or out of county or state)
- Applicant must permanently live in the home application is being applied for
- Applicant must own the land and dwellings they are claiming homestead on
- ****WHAT TO BRING FOR HOMESTEAD****
- A valid driver's license matching the address of property being applied for of *ALL* persons listed on the deed & their spouse to show permanent proof of residency as of January 1**
- Age 62 or older & 65 or older exemption: The applicant **MUST** be age 62 or 65 or older as of January 1.
- A tax return for ALL persons living in the house hold when applying for the ages 62-64 (**S3**) exemption and the ages 65 and older (**S4**) Homestead exemption (see types and income requirements on cont.)
- The official Department of Veterans Affairs form showing the applicant is 100% disabled Military Veteran or is paid at the 100% rate through the VA, with the date it took effect for the (**S5**) Veteran Exemption
- If property has a mobile home applicant must show proof of ownership for the mobile home title and the land — *** the names must match.***

HOMESTEAD EXEMPTIONS (CONTINUED)

- Income Requirements: (where applicable)
 - ⇒ Receive less than ***\$87,048** in retirement, social security, and disability
 - ⇒ Other income must not exceed **\$10,000** after itemized or standard deductions have been applied (A copy of Federal Income Tax Return is required to determine eligibility)
- ◆ **REGULAR EXEMPTION: (S1)**
 - \$4,000 County Tax Exemption
 - \$2,000 School Tax Exemption
- ◆ **AGE 62 to 64 – MUST MEET INCOME REQUIREMENTS: (S3)**
 - \$4,000 County Tax Exemption
 - \$10,000 School Tax Exemption
- ◆ **AGE 65 AND OLDER – NO INCOME REQUIREMENTS: (SC)**
 - \$4,000 County Tax Exemption
 - \$12,000 School Tax Exemption
- ◆ **AGE 65 OR OLDER – MUST MEET INCOME REQUIREMENTS: (S4)**
 - \$6,000 County Tax Exemption
 - \$20,000 School Tax Exemption
 - \$100 Off Sanitation Trash Receipts (*where applicable*)
- ◆ **VETERAN EXEMPTION: (S5) & (SD)**
 - Requires VA determination of 100% Service Connected Disability. The un-remarried surviving spouse of a 100% Service Connected Disabled veteran, or a veteran killed in any war or armed conflict, or a peace officer or firefighter killed in the line of duty may qualify for this exemption.
- ***\$109,986**Tax Exemption

These values come from the Georgia Department of Revenue and change annually

ASSESSMENT A



INFORMATION

ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the Board of Assessors. The Board of Assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the Board of Assessors is automatically forwarded to the Board of Equalization. The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessments made by the board of tax assessors. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made. **Upon attending a BOE hearing the taxpayer is entitled to a 3 year freeze on their property valuation set at the hearing. This freeze will be for the tax year the appeal is filed and for two consecutive years after.**

ASSESSMENT APPEALS (CONTINUED)

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$500,000. or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the Board of Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Assessors must certify the appeal to the Appeal Administrator of Superior Court for arbitration. The arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

PREFERENTIAL and SPECIALIZED

ASSESSMENT PROGRAMS

The Agricultural Preferential Assessment program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40% of fair market. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

The Conservation Use Assessment (CUVA) program provides for an assessment based on a statutory 'use-value' as opposed to an assessment based on 'fair market value.' Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10-year covenant with the Board of Assessors and penalties may apply if the covenant is breached.

PREFERENTIAL and SPECIALIZED ASSESSMENT PROGRAMS (CONTINUED)

Forest Land Conservation Use Assessment (FLPA) provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. This 10-year covenant agreement between the taxpayer and local Board of Assessors is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

Rehabilitated and Landmark Historic Assessment includes property that qualify for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

Brownfield Property Assessment includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup the certain costs associated with the cleanup.

EFFINGHAM COUNTY BOARD OF TAX ASSESSORS

Mailing address: 901 N. Pine St. Suite 106
Springfield, GA 31329

Phone: 912-754-2125 Fax: 912-754-9506
E-Mail: taxassessor@effinghamcounty.org

Office Hours: Monday—Friday
8:30 AM—5:00 PM

Closed on Government Holidays

BOARD OF TAX ASSESSORS

Larry (Brad) Green, Chairman
Gussie Nease, Vice Chairman

Janis Beville

Lisa Mock Hurst

Scott Morgan

CHIEF APPRAISER

Neal Groover

(ngroover@effinghamcounty.org)

Tax Assessors website:

<https://www.effinghamcounty.org/471/Tax-Assessor>

For in-depth property information, to file for Homestead exemption, or to file an appeal during appeal time please visit:

qpublic.net/ga/effingham/

