

SEMINOLE COUNTY TAX COMMISSIONER'S OFFICE

Services and Information

VEHICLE TAG & TITLE INFORMATION

AD VALORM TAXES

Ad valorem tax is a value tax that is assessed annually and must be paid at the time of registration. Payment of ad valorem taxes is a prerequisite to receiving a tag or renewal decal. Ad valorem taxes are due each year on all vehicles including vehicles that are not operational, even if a tag or registration renewal is not being applied for. Taxes must be paid by the last day of your registration period to avoid a 10% penalty. Tax amounts vary according to the vehicle make and model and the tax district in which the owner resides. Ad valorem tax receipts are distributed to the state, county, schools, and cities. These levying authorities use this revenue to fund their general operations.

NEWLY ACQUIRED VEHICLES

Georgia residents with newly acquired vehicles must register within 30 days of vehicle purchase. New vehicle owners must apply for a title prior to or at the time of registration. The new owner must present a valid Georgia driver's license. If an owner is unable to appear in person, an original notarized [Power-of-Attorney](#) and a copy of the Georgia driver's license for that person must be presented at the time of registration. The [Power-of-Attorney](#) must include the year, make, model and vehicle identification number of the vehicle.

If a bank, credit union, or other lender has applied for the title, the application for title must be received and verified by the Georgia Department of Revenue - Motor Vehicle Division. This applies to vehicles purchased or leased. If you have leased a vehicle, you must provide the lease agreement at the time of registration.

If you have possession of the title and wish to make application, the back side of the original title must be completely filled out, recording the buyer name, the seller name, both signatures, the date of sale and current odometer reading. Do not use whiteout, or cross through an error on the back of a title. A notarized affidavit of correction will need to be completed which must accompany the title, and MV1 form if corrections to a title must be made. Please note both seller and buyer may be needed to complete an affidavit of correction, depending on the error.

If the vehicle is purchased from an automobile dealer, the dealer assignment section must be completed with registered dealers name, dealers master tag number and date of sale. Latest registration information of the vehicle will be required. Valid Georgia driver's license number, birth date, proof of insurance and emissions will also be required.

REGISTRATION BILL

The tag renewal and registration bill is a single part, laser printed, bar coded form designed to simplify the handling and processing of your registration. The registration bill will list ad valorem taxes and tag fees due on your vehicle. You are required to complete certain information and affix your signature on the registration form in order to receive a tag or renewal decal. The registration bills are mailed out 45 days prior to the vehicle owner(s) birthday (expiration date).

Registrations can only be accepted during the 30 day period preceding and ending on the vehicle owner(s) birthday.

We encourage registrations by mail to save time and money. Registration payments should be mailed early so as to allow time for return of your tag or renewal decal before your current tag expires on your birthday. When mailing your registration payment, please allow 10 days for processing and return of your tag or renewal decal. Registration payments must be postmarked no later than your birthday to avoid penalties. Late penalties are 10% of the ad valorem tax, plus 25% of the tag fee.

To ensure timely processing and avoid penalties, please carefully read the instructions that are included with the registration form and enter all the required information in the appropriate spaces. By completing ALL SECTIONS of the registration form, timely processing is assured and penalties avoided. Not receiving a registration bill does not relieve the registrant/taxpayer from the obligation to register and pay taxes during their birthday registration period. Vehicle registration and payment of taxes are the responsibility of the registrant/taxpayer.

REGISTRATION RENEWAL PERIOD

For Persons: Registrations expire on the vehicle owner/lessee birthday and must be renewed during the 30 day period preceding and ending on the owner/lessee birthday.

For Non-Persons: Registrations in the name of a business, corporation, or organization expire at the end of the business owner(s) designated registration month. Business registrations are staggered by month according to the first letter of the company name as shown on the registration application. Business owned vehicle registrations must be renewed during and no later than the end of the designated renewal month.

Renewal Schedule for Non-Persons:

Business Name	Renewal Month	Business Name	Renewal Month
A-B	January	M-N	July
C-D	February	O-P	August
E-F	March	Q-R	September
G-H	April	S-T	October
I-J	May	U-V-W	November

Disabled Persons' Parking Placards

Seminole County residents can now apply for a new or replacement placard at no cost.

Individuals: To obtain a Disabled Person's Parking Placard, complete a Disabled Persons License Plate Affidavit ([MV-9D form](#)) and take it to a licensed practitioner of the healing arts to complete. The completed notarized form must then be returned to any of the tag offices to receive your placard.

Collection of Property Tax

The process for taxing real property begins with the purchase of property. Once a sale is finalized, a deed is recorded at the Clerk of Superior Court's Office in Donalsonville, Georgia. The Tax Assessor's office then assigns a value to the property and an assessment notice is mailed to each individual property owner of the following year. The property owner then has a 45 day period to appeal the assigned value.

Once the appeal process period has ended, a tax digest is compiled. The tax digest is an official listing of all property owners in the county, the assessed value of the property they own, and the taxes levied on the property. This is the central document of the tax office. It is a complete listing of property owners, property locations, exemptions, assessments and taxes due. Once completed, the digest is submitted to the State Department of Revenue for approval by the Director of the Property Tax Division. After approval is received by the Seminole County Tax Commissioner, bills are prepared and mailed out. The taxpayer then has a period equal to at least 60 days to pay this annual tax bill. If bills are not paid by due date, 1% interest incurs each month on the amount due. After 90 days, a 10% penalty is added along with the filing of a tax lien (Fi Fa) against the property. If the tax bills remain unpaid after becoming 90 days delinquent, the Delinquent Tax Office may begin tax sale proceedings.

Registration of Mobile Homes

There are two categories of mobile homes, personal and real. A personal property mobile home is a mobile home that is taxed alone without the property. A real property mobile home is taxed with the land, and may qualify for a homestead exemption. The following are items needed when registering either type of mobile home.

PERSONAL PROPERTY MOBILE HOMES

- Purchase Agreement, MSO, or Title - Which includes a complete description and serial number of the mobile home unit(s).
- Permit - This document is obtained through the Planning and Zoning Office at the Seminole County Courthouse in Donalsonville, GA.

- Name of Property Owner
- Tax receipt for current year or shipping invoice if mobile home is newly manufactured.

REAL PROPERTY MOBILE HOMES

- Purchase Agreement, MSO, or Title- Which includes a complete description and serial number of the mobile home unit(s).
- Permit - This document is obtained through the Planning and Zoning Office at the Seminole County Courthouse in Donalsonville, GA.
- Warranty Deed - A copy of the Warranty Deed and/or Plat Record.
- Tax receipt for current year or shipping invoice if mobile home is newly manufactured

Delinquent Taxes

Your efforts as taxpayers help enable us to make this statement. Our staff is dedicated to collecting all taxes and ensuring the smooth and orderly operation of your county government. Sharing responsibilities of improving our community weighs heavily on the taxes you pay and in turn, are disbursed back to you in many different ways.

The purpose of the Delinquent Tax Division is to enforce the laws regarding taxes and collect from individuals that fail or refuse to pay. Most of the time delinquent tax matters can be satisfied with a simple letter or phone call, although from time to time, we must collect the delinquent taxes through a Levy and Tax Sale. Sheriff's Tax Sales are open to the public and function as a means of collecting delinquent taxes. The format of the sale is an auction type setting starting with a bid of the amount of taxes owed. Tax Sales are held on the first Tuesday of the month. In addition to this website, tax sale information can be found in the Thursday Edition of The Donalsonville News, Legal ad section. Tax Sales are conducted on the courthouse steps in Donalsonville, Georgia. Our office will coordinate a tax sale once a year.

Heavy Duty Equipment

Heavy duty equipment purchased from a dealer by an individual or business is subject to ad valorem tax in the year of purchase. Within 30 days of the end of the month in which the purchase was made, a return must be completed and submitted to the Tax Commissioner.

Timber Tax

Single Lump Sum Sale of Timber

A lump sum sale is one where the total price paid for the timber is paid all at once, normally up front. The purchaser of the timber must remit the taxes and the PT-283T form to the Tax Commissioner within 5 business days of purchase.

Quarterly Summary of Timber Sold by Unit Price

A unit price sale is one where the purchaser pays the seller for the timber as it is cut based on

volumes of wood harvested. Since these transactions occur at various intervals during the term of the contract, the law does not require a PT-283T report be filed each time payments are made, rather a quarterly report of timber harvested during the quarter is all that is necessary. Purchaser of the timber must complete, sign and submit two copies to seller and one copy to Board of Assessors within 45 days after end of quarter. Seller must sign and submit one of the copies to Tax Assessors within 60 days after end of the quarter. Seller will be billed by the Tax Commissioner for taxes due.

Quarterly Summary of Timber Harvested by Owner

Standing timber that is harvested by the owner of the underlying land must be reported as Owner Harvests. Owner must complete and submit one copy to Board of Tax Assessors within 45 days after the end of the quarter. Owner will be billed by the Tax Commissioner for taxes due.

Recording Intangible Tax

The Seminole County Tax Office is responsible for the collection of recording intangible tax. Then it is forwarded on to the Seminole County Clerk of Superior Courts Office for recording.