

MOTOR VEHICLE POLICY

***Revised 2021**

1. Taxpayer must file an appeal with the White County Assessor's Office. For TAVT appeals, Taxpayer must provide a copy of the paid tag receipt with the DOR value. TAVT appeals must be made within 45 days of the tag purchase.
2. Annual ad valorem tax appeals must be filed within forty-five (45) days of the deadline date for the payment of the tax. (O.C.G.A 48-5C-1)
3. The Board shall use the following guides to establish a fair market value:
 - For a new motor vehicle: The retail selling price less any reduction for the trade-in value of another motor vehicle and any rebate.
 - For a used motor vehicle purchased from a new or used car dealer: The retail selling price of the motor vehicle less any reduction for the trade-in value of another motor vehicle and any rebate.
 - For a used motor vehicle purchased from a person other than a new or used car dealer:
 - With a qualified bill of sale: Must be within a 15% range of the Black Book valuation to be considered qualified. Value will be set at the bill of sale value.
 - With an unqualified bill of sale: Bill of sale appears legitimate, but does not meet the 15% range requirement. Value of vehicle will be set at the Black Book valuation or the bill of sale, whichever is greater. Exemptions shall be made to this rule for special situations, including but not limited to: excessive mileage, condition issues, existing damage, vehicles purchased via government or similar auctions and any other mitigating factors that may affect the fair market value of the vehicle.
 - No bill of sale: The value will be set at the Black Book Valuation.
 - Vehicles being titled for the sole purpose of being salvaged shall be valued at the bill of sale.
4. Appeals will be reviewed once monthly during BOA meetings. Appeal decisions will be mailed in writing to the taxpayer. The Tax Commissioner will be notified of the Board's decision by receiving a copy of the appeal form with the decision.
5. If the taxpayer is not satisfied with the decision of the Board of Assessors, he or she may within 30 days file an appeal in writing to the Board of Equalization.

Reasons to Appeal

DOR value is significantly higher than purchase value due to:

- High mileage
- Condition
- Salvaged title

Required Documents

- Bill of Sale
- Tag/Title receipt
- Any additional documents the BOA may request.