



Pulaski County Property Assessment & Taxpayer Information

Pulaski County Board of Tax Assessors

Understanding Your Property Value

The Pulaski County Board of Tax Assessors is responsible for determining the **fair market value** of all taxable property in Pulaski County as of **January 1 each year**.

Fair Market Value is defined as:

The amount a knowledgeable buyer would pay and a willing seller would accept in an open and competitive market.

This standard is established under **O.C.G.A. § 48-5-2(3)**.

Our office uses **recent sales, market trends, and property characteristics** to ensure values are **fair, equitable, and uniform** across the county.

Why Property Values Change

Property values may change from year to year based on the real estate market. In addition:




The **Georgia Department of Revenue requires counties to review and update property values at least once every three years** to ensure compliance with state laws and uniform assessment standards.

This process helps maintain:

- Fairness across all properties
- Accuracy based on current market conditions
- Compliance with state audit requirements

(Authority: **O.C.G.A. § 48-5-299** and Georgia DOR regulations)

Important: We Do NOT Set Your Taxes

-  **Tax Assessors** → Determine property value
-  Do NOT set tax rates (millage)
-  Do NOT collect taxes

Tax rates are set by:

- Pulaski County Board of Commissioners
- Pulaski County Board of Education
- Municipalities (if applicable)

(O.C.G.A. § 48-5-32)

How Property Taxes Are Calculated

All property in Georgia is assessed at **40% of fair market value**
(O.C.G.A. § 48-5-7)

Example:

- Market Value: \$200,000
- Assessed Value: \$80,000
- Millage Rate: 25 mills

Tax = \$80,000 × 0.025 = \$2,000

How We Determine Your Property Value

Pulaski County follows guidelines from the Georgia Department of Revenue to estimate your property's value. We use three main methods:

Sales Comparison Approach (Most Common)

We compare your property to **similar properties that have recently sold** in your area.

- We look at homes like yours (size, age, location, features)
- We adjust for differences (such as condition or upgrades)
- This is the **main method used for most residential property**

In simple terms: *“What are similar properties selling for right now?”*

Cost Approach

We estimate what it would cost to **build your property today**, then subtract for age and wear.

- Includes cost of construction
- Accounts for depreciation (aging, condition)

In simple terms: *“What would it cost to rebuild it today, minus wear and tear plus land value?”*

Income Approach (Commercial Property)

Used mainly for businesses, rental, or income-producing property.

- Based on how much income the property can generate
- Factors in rent, expenses, and market conditions

In simple terms: *“How much money could this property make?”*

Why We Use Different Methods

Not all properties are the same, so we use the method that best reflects the **real market value** of your property.

(O.C.G.A. § 48-5-299)

Annual Timeline

- Jan 1 → Value established
 - Spring → Notices mailed
 - 45 Days → Appeal deadline (O.C.G.A. § 48-5-311)
 - Fall → Tax bills issued
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Your Right to Appeal

You have **45 days** from the date of your Notice of Assessment to appeal your assessment.

Grounds:

- Value
- Uniformity
- Taxability
- Denial of exemption

(O.C.G.A. § 48-5-311)

How to File an Appeal

1. Complete appeal form
 2. Submit within 45 days
 3. Include supporting documentation
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Helpful Evidence

- Comparable sales
 - Photos of property condition
 - Appraisals
 - Repair estimates
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After You Appeal

- Informal review
 - Board of Equalization hearing
 - Hearing officer/arbitration (if applicable)
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Exemptions

- Homestead
- Senior
- Disabled Veteran

Deadline: April 1
(O.C.G.A. § 48-5-40)

FAQs

Why did my value increase?

Values reflect **market conditions** and may also be adjusted as part of the **required three-year review cycle** mandated by the Georgia Department of Revenue.

Will appealing lower my taxes?

Appeals affect value only. Taxes depend on the **millage rate set by other authorities**.

Our Commitment

Pulaski County is committed to:

- Fair and uniform assessments
 - Transparency
 - Excellent customer service
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Contact Us

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