



Public Service Announcement

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Property Tax Notice of Assessment Information

GLYNN COUNTY Ga, Glynn County property owners might see a change in their yearly tax assessment notices from the Glynn County Board of Assessors. The value of property may have been adjusted up or down in accordance with a recent court ruling, *Coleman v. Glynn County*¹, in cases concerning the Scarlett-Williams Homestead Exemption. The Homestead Exemption essentially freezes the assessed value of a primary residential property at the value for the year before the homestead was applied. For example, if you applied in 2010, the homestead would freeze the taxable value of your property at the 2009 value.

Previously homeowners had been able to “re-lock” their frozen value. If the value of the homestead had decreased since becoming frozen, the homeowner could request that the lower valuation be locked in and used as the updated frozen Homestead Exemption amount. As a result of a recent ruling in these cases by the Court of Appeals of Georgia interpreting the meaning of “base year”, the option of re-locking at a lower value is no longer available, and your Scarlett-Williams Exemption amount must be based on the value of your property in the taxable year preceding the taxable year in which the Homestead Exemption was granted to you. This means that your total estimated tax may be different than in previous years because of the court-ordered change in the way the Homestead Exemption property value freeze is calculated.

If you have any questions about your Notice of Assessment contact the Glynn County Property Appraisal Office (912)-554-7093 or the Glynn County Tax Commissioner’s Office at 912-554-7000 or visit 1725 Reynolds Street, Brunswick.

¹ The Court of Appeals of Georgia decision can be found at *Coleman v. Glynn County*, 344 Ga. App. 545 (2018). Visit www.gaappeals.us/rules2 for more information.