

2025 ANNUAL REPORT

CATOOSA COUNTY, GA -

TAX COMMISSIONER'S OFFICE

SERVICE - INTEGRITY - TRUST

GARY W. AUTRY, TAX COMMISSIONER



OFFICE OF THE TAX COMMISSIONER

OUR MISSION

PROVIDE CATOOSA COUNTY
CITIZENS EXCELLENT
CUSTOMER SERVICE BY
HELPING THEM
UNDERSTAND AND MEET
THEIR RESPONSIBILITIES
WHILE APPLYING THE TAX
LAW WITH INTEGRITY.

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER

STATE OF THE OFFICE

As we close another year of service to the citizens of Catoosa County, and I begin my third term, I am pleased to share the State of the Office and highlight the progress, challenges, and continued commitment that define our work. The mission of the Tax Commissioner's Office remains clear: to provide fair, accurate, and efficient collection of property taxes and motor vehicle revenues that fund the essential services upon which our community depends.

During this past fiscal year, our office maintained one of the highest collection rates in the state. Modernization continues to be a key focus. We expanded our online payment system to make tax and tag transactions more convenient and secure. This year we saw a huge increase in payments made online, signaling a sign that residents are embracing digital services.

Customer service remains at the heart of everything we do. Our staff participated in ongoing training to stay current with state regulations, technology updates and customer care best practices. Feedback from citizens continues to guide improvements, and we remain committed to providing the highest level of service possible.

Looking ahead, the coming year will bring both opportunity and challenge. The steady growth of Catoosa County brings an expanding tax digest, new development, and greater demand for service.



Alison Davis, Chief Deputy Tax Commissioner



We will continue to invest in technology that increases efficiency, strengthens data security, and makes it easier for taxpayers to do business with us. Fiscal responsibility, transparency and accountability will continue to guide every decision we make.

I want to express my sincere gratitude to our hardworking staff, county officials and the citizens of Catoosa County for your cooperation and trust.

Together, we ensure that vital revenues are collected and managed responsibly — supporting the quality of life and strong community we all value. It is an honor to serve as your Tax Commissioner, and I look forward to another year of partnership, progress, and public service.



Sincerely,

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Gary W. Autry, Catoosa County Tax Commissioner





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OUR PURPOSE

The Tax Commissioner is an elected Constitutional Officer responsible for every phase of collecting property taxes, from processing property Homestead Exemption applications through preparation of the digest, billing, accounting, and disbursements.

Property taxes include those assessed on real estate, public utilities, motor vehicles and mobile homes. These collections are disbursed to school and local governing authorities. As a tag agent for the State of Georgia, the Tax Commissioner is also responsible for the collection of all fees, and penalties for motor vehicles applicable under the Georgia Code. The Tax Commissioner enforces all regulations mandated by the state.

The Catoosa County Tax Commissioner, an office established by the Georgia Constitution and elected for a four-year term, is the official responsible for receiving and processing applications for homestead exemptions; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions related to billing, collecting, disbursing, and accounting for ad valorem taxes collected in this county.

ACCOMPLISHMENTS

- Maintained a 98-99% collection rate on all Property Taxes; Real and Personal
- Continued ad campaign consisting of billboards, newspaper and TV for widespread awareness of homestead exemption deadline of April 1st.

CORE VALUES/GOALS

Accuracy

Provide information to county officials that is accurate so decisions can be made with confidence and in a timely manner.

Cooperation

Be able to work with other governmental organizations, county departments, elected officials, and citizens to identify how we can work together to meet our goals.

Customer Service

Treat internal and external customers with respect and assist them in a timely manner. Follow a process of continuous improvement in our operations in order to become more efficient, responsive and better serve the needs of the citizens.

Integrity

Conduct all operations in the application of tax laws in a manner that reflects honesty, compassion and the highest ethical standards.

Efficiency

Maximize impact of revenue received by our office to ensure the county continuous revenue to receive an excellent return on its investment. Review expenses to ensure funds are spent wisely and waste is minimized.

Trust

Citizens must have confidence in the Tax Commissioner's office "commitment to public service." We must allocate county funds properly and with them aim of improving our outcomes.



VEHICLE REGISTRATIONS

New Residents

For vehicles registered out of state, the following are required to obtain a Georgia title and registration:

- The current out of state title or current out of state registration (if there is a lienholder)
- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- Lienholder's name, address and account number if applicable
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

NOTE: New residents to Georgia are required to register their motor vehicle and pay TAVT within 30 days of moving to the state. If there is a lienholder recorded on the title, the Georgia title will be printed and mailed to the lienholder. If there is NO lienholder recorded on the title, the Georgia title will be printed and mailed to the registered owner.

Vehicles Purchased from a Dealership

In most cases when vehicles are purchased from a dealership, the dealer will submit the necessary documents to apply for the title. The title application must be processed prior to the registration being issued or at the same time as the registration.

If notification of title status has not been received within 25 days from the date of purchase, contact the dealer.

Once the title has been processed, the following are required to obtain a license plate:

 VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address

- VALID Georgia Insurance
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration

Vehicles Purchased from an Individual or Business

Vehicles purchased from an individual or business (other than a dealer) in a casual/private sale, are required to be titled and registered within <u>seven</u> <u>business days</u> from the purchase date.

When the seller has provided a title properly assigned to the new owner (s) the following are required to complete the title transfer:

- VALID Georgia driver's license or Georgia ID reflecting a Catoosa Co address
- VALID Georgia insurance
- An original notarized power of attorney and a copy of the driver's license/ID from any owner not present at the time of registration
- Copy of the bill of sale from the seller
- Original Certification of Title
- Other documentation may be required upon review of the paperwork

Note: All title transfers must be done in the purchaser's county of residence. Typically, lienholders will submit the necessary documents to apply for titles on financed vehicles.

2025 Online Payments

credit card and e-check payments online (10/1/24 to 9/30/25)

Count (transactions)

49,695

Total Amt Paid

\$5,479,059.37

TAX COMMISSIONER'S OFFICE:

KEEPING YOU SAFE

Watch for Scams

The number of people who fall victim to scams is increasing daily. Older adults are a prime target for scams as they face unique challenges that can be difficult

to navigate. They are often targeted by scammers who view them as particularly vulnerable to fraudulent and deceptive schemes.

The Georgia Department of Law—Consumer Protection Division has created a guide to empower older adults with the information and resources they need to make wise choices about their money, safety, assets and well-being while avoiding fraud and exploitation.

Look for this Guide available at the Tax Commissioners Office.
(Also available in Spanish)

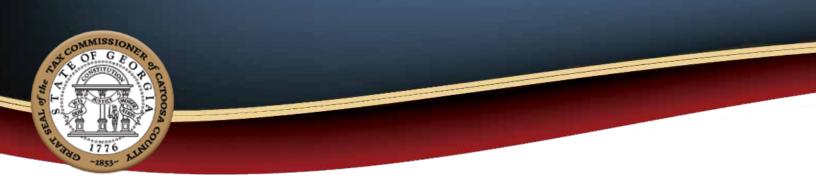
Filing Activity Notification System (FANS)

In Georgia, property owners can utilize the Filing Activity Notification System (FANS) to monitor their properties for any legal filings or changes. **FANS** is designed to offer individuals the ability to receive a notification when certain real estate and personal property records are filed with, indexed, and data is transmitted by Clerks of Superior Court throughout the state of Georgia.

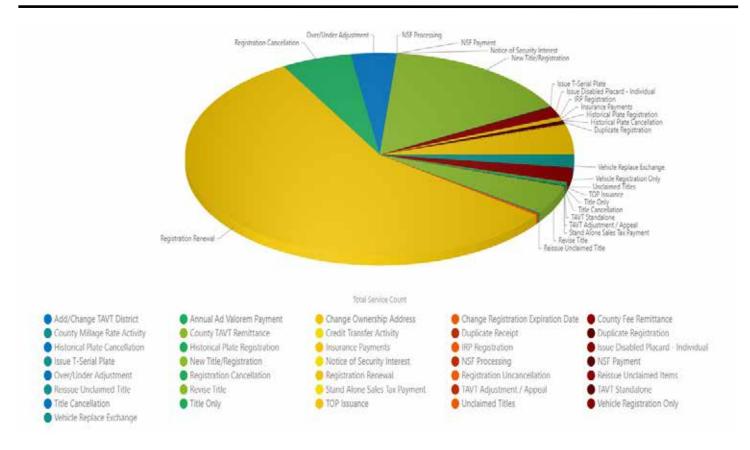


- FANS is a free opt-in service that alerts property
 owners via email or text when certain legal documents, such as deeds or liens, are filed in their name.
- Homeowners can register for alerts by visiting fans.gsccca.org and entering the name(s) and address(es) they
 wish to monitor.
- The system helps detect potential fraud or unauthorized filings, allowing property owners to take action quickly.

This service is designed to protect property owners from identity theft and unauthorized changes to their property records.



2024-2025 MOTOR VEHICLE TRANSACTIONS



SERVICE TYPE	TOTAL SERVICE COUNT	SERVICE TYPE	TOTAL SERVICE COUNT
Abandoned Vehicle Research		Notice of Security Interest	8
Add/Change TAVT District	59	Over/Under Adjustment	3,485
Annual Ad Valorem Payment	18	Registration Cancellation	5,299
Change Ownership Address	4,268	Registration Renewal	51,547
Change Registration Expiration Date	6	Registration Un-cancellation	308
County Fee Remittance	12	Reissue Unclaimed Items	3
County TAVT Remittance	60	Reissue Unclaimed Title	129
Credit Transfer Activity	44	Revise Title	4,150
Duplicate Receipt	9	TAVT Adjustment / Appeal	31
Duplicate Registration	511	TAVT Standalone	40
Historical Plate Cancellation	4	Title Cancellation	38
Historical Plate Registration	22	Title Only	454
Insurance Payments	552	TOP Issuance	43
IRP Registration	3	Unclaimed Titles	12
Issue Disabled Placard—Individual	1,600	Vehicle Registration Only	2,137
Issue T-Serial Plate	70	Vehicle Replace Exchange	1,833
New Title/Registration	14,222		
		TOTAL MOTOR VEHICLE TRANSACTIONS	90,992

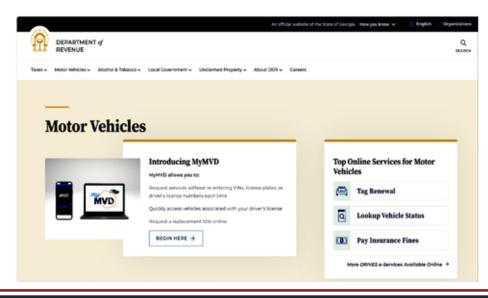
MOTOR VEHICLE COLLECTION & DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of \$17,035,669 in 2025 (Oct 1, 2024—Sept 30, 2025), which was disbursed to each of these entities as indicated.

Includes: TAVT, Ad Valorem and Sales Tax

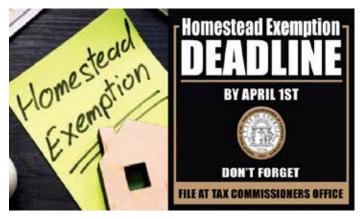


Georgia Department of Revenue: Did You Know?

In May of this year, the GDOR launched MyMVD. With a MyMVD account in e-Services, customers are able to access vehicles associated with their driver's license, with enhanced security features. This allows customers to easily view all of their registered vehicles at a glance and request services without the need to input their VIN, license plate number or driver's license number each time.



PROPERTY



2025 billboard and newspaper ad campaign to remind all citizens of the homestead exemption deadline of April 1st.

New Residents . . . Just Bought a Home?

First, congratulations on your purchase! Purchasing a new property is an exciting, rewarding and sometimes challenging endeavor. The Tax Commissioner's Office wants to make the transition into your new home as smooth as possible.

Checklist for New Property Owners

- Make sure the property taxes are paid in full by the due date. Even if taxes are prorated at closing, it is wise to ensure they have been paid.
- If you have an escrow account, make sure the mortgage company has paid the taxes.
- If this property is your primary residence, apply for a Homestead Exemption by April 1st. Applicants must own and occupy the property on January 1 of the tax year to receive the exemption.
- We do not send tax bills to mortgage companies.

 If the property taxes are in an escrow account, the information will be made available to your mortgage

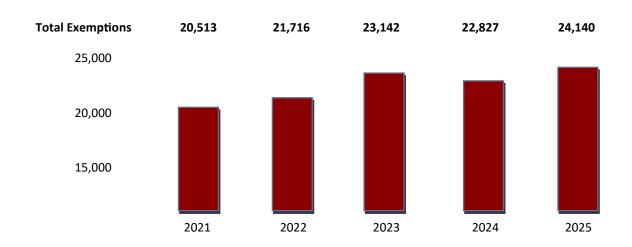
company; however, it is ultimately the responsibility of the property owner to ensure taxes are paid.

Just Sold a Home?

Here are a few things to remember:

- By law, whomever owns a property on January 1 of each year is responsible for that year's property tax.
- If the property is sold later in the year, it is possible for the January 1 owner to transfer the liability for the payment of property taxes to the new owner.
 This can be done through a purchase agreement or other form of contract and is usually handled at the closing.
- The Tax Commissioner does not prorate taxes between buyer and seller. This should be handled at the closing as well.
- The Tax Commissioner is required to send a bill to the property owner as of January 1 of that year.
- If the taxes for the year in which the property was sold go unpaid, a tax lien is issued against the property. The tax lien will also be filed in the name of the January 1 owner unless they provide proof of the sale of the property and proof of the transfer of the tax liability (closing papers or contract) within 90 days of the tax payment due date.
- The document required as proof of transfer of tax liability is generally called an "Acknowledgement and Receipt of Settlement Statement." This document may state that the taxes were prorated based on the estimated amounts prior to the release or receipt of the actual tax bill.

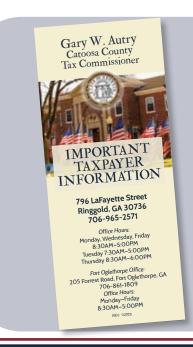
HOMESTEAD EXEMPTIONS



ABOUT THE GRAPH

* Chart represents total number of exemptions.

Homestead exemptions are available to Catoosa County residents depending upon your eligibility. The Catoosa County Tax Commissioner's office assists residents with determining which exemption will give them the best benefit. Application must be made in order to receive an exemption. While applications are accepted year round, the deadline for filing homestead exemption for the current tax year is April 1st.



The Tax Commissioner annually mails new homeowners a booklet that contains important tax information about the following:

- Local and state homestead exemptions.
- Preferential and conservation exemptions
- Information about other types of property.
- Important deadline dates to remember.
- How to get information about the property value appeals process.



UNDERSTANDING YOUR TAX BILL

mple MATOOSA COUNTY Georgia 2025 Property Tax Statement

Gary W. Autry, Tax Commissioner

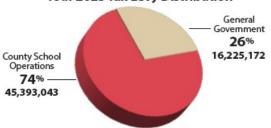
796 LaFayette Street **County Administration Building** Ringgold, Georgia 30736

Phone: 706-965-2571 | Fax: 706-935-3211

PROPERTY OWNER(S)	1 MAP CODE		LOCATION			BILL#		2 DISTRICT		
	00000-0	00000-000-000 123 Ma		ain Street 2025		2025-0	2025-00001		01	
Smith, John	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	3	DATE	BILLING DATE		PAYMENT GOOD TH ROUGH	EXEMPTIONS 4
	483,318	50,000	0.37	533,318	1	2/20/2025			12/20/2025	FSW, S1

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
COUNTY TAX 5	533,318	213,327	5,168	208,159	7.9380	1,652.37		966.07
COUNTY SALES TAX ROLLBACK	533,318	213,327	5,168	208,159	-3.2970		686.30	
SCHOOL TAX	533,318	213,327	5,168	208,159	14.3460	2,986.25		2,986.25
TOTAL					18.987	4,638.62	686.30	3,952.32

Your 2025 Tax Levy Distribution



THE PIE GRAPH SHOWS HOW THE AVERAGE TAX DOLLAR IS DISTRIBUTED AMONG THE VARIOUS GOVERNMENT AGENCIES. (PERCENTAGES MAY VARY DEPENDING ON EXEMPTIONS)

Scan This QR Code With Your Smart Device To Pay Your Tax Onlin



2025 Current Tax	3,952.32
Penalty	
Interest	
Other Fees	
Previous Payments	
Delinquent Tax* 8	
Total Due	3,952.32

se note that delinquent tax due reflects total owed at the time of billing and the amount will change nly due to Interest charges. Please read the important information regarding delinquent tax on the back

Please see additional information on back regarding delinquent tax and exemption code descriptions

- Map Code The property/parcel identification number assigned to a property for tax and valuation purposes by the Tax Assessor's Office. These numbers are actually a short legal description and are specific to the property to which it is assigned.
- District The section of the county in which you live for taxing purposes (District 01—County, District 02—City of Ringgold, District 03—City of Fort Oglethorpe). Local ordinances dictate applicable fees and millage rates within the districts. Voting districts do not mirror the taxing district you are in.
- Due Date The last date that payment of tax bills can be made without the possibility of interest or penalty being applied.
- Exemptions Relief from a certain amount or portion of tax liability granted to a property owner upon approval of an application. Exemption amount is reflected in the "less exemptions" column of the bill. FSW— Floating Statewide Exemption
- County Tax (County Maintenance and Operation) Portion of the county mill rate used to pay for the operations of the County's General Fund. Administration, Finance, Judicial, Public Works, Recreation, Public Safety and Law Enforcement functions are funded by these collections.
- County Sales Tax Rollback Taxpayer savings based on prior year Local Option Sales Tax proceeds.
- School Tax (School Maintenance and Operation) A portion of the tax bill's mill rate dedicated to School System General Fund expenditures, operations, maintenance, and repairs of school buildings and for salaries, wages, and benefits for teachers and administrative staff, etc.
- Delinquent Amount The amount of unpaid taxes and fees outstanding from previous years (if applicable) and were subject to interest and penalty.

HOMESTEAD EXEMPTION CODES

EXEMPTION AMOUNTS AND CODES

Code	,	Age	Exemption Amount
S1	Standard State Exemption		Any age; Primary residence; \$2,000 deduction from the 40% assessed value.
S3		62	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S4		65	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem.
S5	Veterans Disabled		100% (service connected or unemployable) - documentation from VA required.
SS	Surviving Spouse		Of 100% Disabled Veteran (service connected) - Dependency Indemnity Compensation (DIC) letter required.
L10		62	Still working. Earned income over \$10,000 (doesn't include SS & Retirement)
L12	School Tax Exemption	75	Earned income \$10,000 or less (not including SS or Retirement); not working . \$4,000 exemption from all county ad valorem and exemption from all ad valorem taxes for educational purposes (school taxes).
L16		Under 62	Local Disability (SS \$20,000 or less) - paperwork required.
L23		62	Total household income less than \$20,000
L24		65	Total household income less than \$20,000
L54		65	Federal Adjusted Gross income of \$30,000 or less. This is an additional \$40,000 exemption from all ad valorem taxes for educational purposes (school taxes) This exemption expires each year and must be re-applied for 3 consecutive years with PROOF of income from each prior year.

The City of Fort Oglethorpe also has homestead exemptions that may apply to city taxes. The applications are filed along with county applications. Regular homestead exemption has the same requirements and exemption amount as the state exemption. At age 60 there is no income limit for the city tax exemption of \$40,000. At age 70 there is no income limit for the total city tax exemption. For those homeowners on SS disability, the city taxes may be totally exempted.



PROPERTY REVENUE DISTRIBUTION



County \$18,149,938

School Maintenance & Operation

\$45,148,248

ABOUT THE GRAPH

Catoosa County distributed a total of **\$66,128,223** in 2025 (Oct 1, 2024—Sept 30, 2025), which was disbursed to each of these entities as indicated.

Unclaimed Property

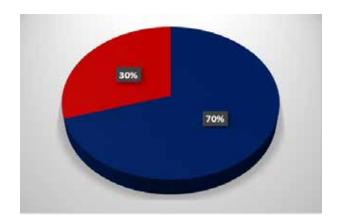
People who have lived in Georgia may have property being protected by the state, including uncashed checks, security deposits, overpayments, and more. If the owner doesn't take action for the property within a set amount of time, the holder of the property is required to turn it over to the state. The state maintains an UCP database where you can search for and claim your property. It is *completely free* to search the database and to claim your property.

You can search the database and submit a claim at

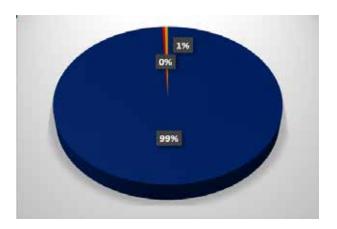
https://gaclaims.unclaimedproperty.com.



PROPERTY TAX DIGEST



■ Unincorporated 2,741,967,378
 ■ Incorporated 1,159,349,330
 Gross Digest Value 3,901,316,708



Real Estate & Personal
Property 3,867,383,453

Mobile Home / Heavy
Duty Equip 15,787,935

Motor Vehicle 18,145,320

Gross Digest Value 3,901,316,708

The Catoosa County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The Property Tax Digest is the sum of all of the assessed values, after exemptions, of properties to be taxes within the County.

The Board of Tax Assessors is the agency charged with the responsibility of establishing the fair market value of property for ad valorem taxation purposes. This Board determines property values based on recent sales and market conditions.

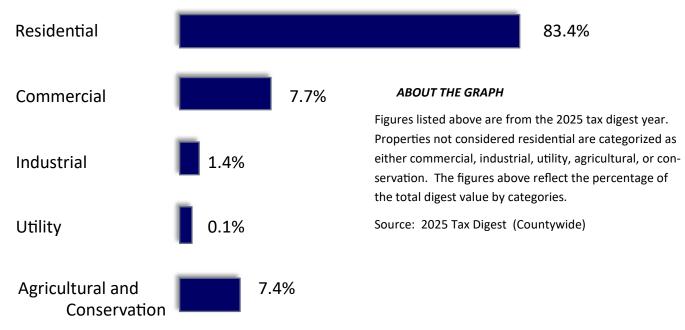
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

It is the responsibility of the Tax Commissioner to calculate tax bills based on the values set by the Assessor's Office and the millage rate established by the governing body.

Notices of current assessment are mailed to all property owners each spring. If a property owner has a disagreement with a property assessment, an appeal may be filed up to 45 days from the notice date.



PARCEL CATEGORIES



Tax Commissioner Award

Stacie Bailey, Property Tax Supervisor

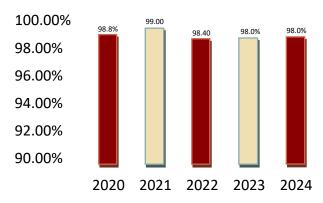
For going above and beyond the call of duty, doing more than others expect. This is what excellence is all about. It comes from striving, maintaining the highest standards, looking after the smallest detail, and going the extra mile. Excellence means doing your very best, in everything, in every way.



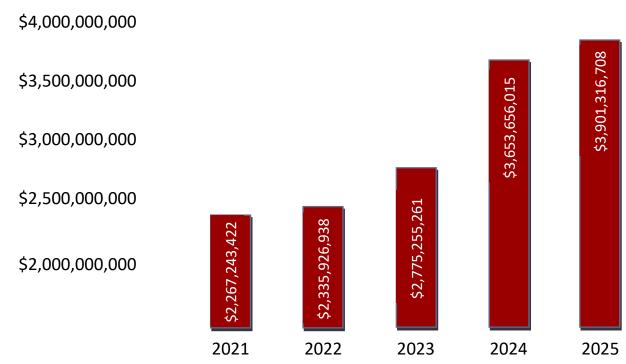
PROPERTY TAX COLLECTION RATE

Over the past five years, collection rates have consistently exceeded 98%. Tax collections will continue to increase in subsequent months.

Graph shows amount collected as of September 30, 2025.



NET ASSESSED PROPERTY VALUES



ABOUT THE GRAPH

This five year history reflects 40 percent net assessed values of property (real, personal, motor vehicle, etc.) less exemptions. The purpose is to show the trend of net values.

SOURCE: Catoosa County Tax Assessor

DID YOU KNOW?

The millage rate is set annually by the board of county commissioners, or other governing authority of the taxing jurisdiction, and by the Board of Education, NOT the tax commissioner.

Property tax bills are mailed out by October 20 of each year. Taxes are to be paid by December 20 of the same year. Partial payments on taxes are accepted, but after the due date there is an interest fee each month.

Rising Star Award

Heather Hunter, Customer Service Motor Vehicle/Property Tax

In recognition of an emerging leader, someone who demonstrates accelerated understanding or skill in their area of expertise. Your hard work and dedication are vital to the success of our office.





IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

- Motor vehicle registration expires at midnight on the <u>(first) title owner's birthday</u>
- Business or enterprise registrations expire at midnight on the <u>last day of the month</u> shown on the license plate or the decal.
- Leased vehicles are registered by the <u>lessee's</u> <u>birthday</u>

PROPERTY TAX DATES

- January 1—April 1: Property tax returns accepted (in the Tax Assessor's office). Applications for Freeport and special land exemptions accepted (in the Tax Assessor's office)
- April 1— Deadline for filing homestead exemption for the current tax year (applications are accepted year round).
- April 1—Personal Property Mobile Home taxes due.
- May 15—Assessment notices mailed by the Tax Assessor's Office.
- September 15—Tax Bills mailed to property owners. (Bills are NOT mailed to mortgage companies)
- **December 20**—Deadline for property tax payment.

CATOOSA COUNTY TAX OFFICE CLOSED ON THE FOLLOWING HOLIDAYS 2026:

• New Year's Day January 1, 2026

• Martin Luther King Jr. Day January 19, 2026

• Good Friday Apr 3, 2026

• Memorial Day May 25, 2026

• Independence Day July 3, 2026

• Labor Day September 7, 2026

• Veterans Day November 11, 2026

• Thanksgiving noon November 25, 2026

• Thanksgiving Day November 26, 2026

• Day after Thanksgiving November 27, 2026

• Christmas Eve noon December 23, 2026

• Christmas Eve December 24, 2026

• Christmas Day December 25, 2026

• New Years Eve noon December 31, 2026

In an effort to ensure transparency and accuracy in reporting of the monies in this report, it should be noted that there may be slight variations in numbers due to a live accounting system with DRIVES and variations in timeframe of collection and actual distribution.



Main Office: County Administration Building

796 LaFayette Street Monday, Wednesday, Friday 8:30 am—5:00 pm

Ringgold, GA 30736 Tuesday 7:30 am—5:00 pm (706) 965-2571 Thursday 8:30 am—6:00 pm



Fort Oglethorpe

Constitution Hall

205 Forrest Road Fort Oglethorpe GA 30742 (706) 861-1809 Monday—Friday 8:30 am—5:00 pm



DID YOU KNOW... What Property and Motor Vehicle services are available online?

- Pay property taxes
- Print tax bill
- Apply for Homestead Exemption
- Renew your vehicle registration
- Pay insurance fines
- Cancel your registration
- Change your address





Now Available on our website!

Watch instructional step-by-step videos.

As always visit www.catoosataxes.com for up-to-date tax office news and announcements, to pay your property taxes, for additional information about homestead exemptions and for any questions you may have about the tax commissioners office and what we do.



"WE DON'T KNOW THEM ALL, BUT WE OWE THEM ALL"

WITH RESPECT HONOR AND GRATITUDE THANK YOU VETERANS

Festival of Flags

Ringgold, GA

For two weeks every May and November, the City of Ringgold raises over 2,000 flags and crosses to honor fallen soldiers who've called Catoosa County home. This bi-annual celebration is known as the Festival of Flags. Some variation of this event has been happening in Ringgold since the 1970's. Residents and visitors alike can view the patriotic spectacle by driving or walking through the Downtown area. Volunteers organize this event and rely on the community coming together to make it possible.

		NO	ΓES



OFFICE OF THE TAX COMMISSIONER

OUR VISION

TO STRIVE EVERY DAY TO BE ONE OF THE PREMIER TAX COMMISSIONER'S OFFICES IN GEORGIA

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER



CATOOSA COUNTY TAX COMMISSIONER

796 LAFAYETTE STREET RINGGOLD, GA 30736

PH: (706) 965-2571 • FAX: (706) 965-5532

WWW.CATOOSATAXES.COM