2026



CATOOSA COUNTY, GA

TAX COMMISSIONER'S OFFICE

GARY W. AUTRY, TAX COMMISSIONER

ANNUAL REPORT

SERVICE · INTEGRITY · TRUST

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

It is my privilege to present this annual report and reflect on the work of the Tax Commissioner's Office over the past year.

Our team remains committed to providing the citizens of our county with professional, efficient, and courteous service while carrying out the responsibilities entrusted to us. Each day, our team works to ensure that tax and motor vehicle services are handled accurately, fairly, and as efficiently as possible.

This past year brought continued opportunities to improve the way we serve our community.





The pictures above show the much needed remodel of our Fort Oglethorpe satellite office on Forrest Rd. We have focused on streamlining processes, utilizing technology more effectively, and making information and services more accessible to taxpayers. At the same time, we have remained mindful that behind every transaction is a person, family, business, or organization that deserves to be treated with respect and understanding.

The work of a Tax Commissioner's Office requires attention to detail, knowledge of constantly changing laws and regulations, and a commitment to serving the public. Our employees work behind the scenes and at the front counter every day to keep these essential services moving forward.

We also recognize the importance of being good stewards of public resources. Maintaining accurate records, collecting and accounting for revenues responsibly, and working closely with other county offices and government agencies are essential parts of our mission.

Looking ahead, we will continue to focus on modernization, efficiency, transparency, and responsive service. Most importantly, we will remain committed to earning the trust placed in this office by the citizens we serve.

I am grateful to our employees for their hard work and dedication and to our taxpayers for allowing us the opportunity to serve. Together, we will continue building an office that is accountable, accessible, and focused on excellence.



Sincerely,

Gary W. Autry

Gary W. Autry,
Catoosa County Tax Commissioner

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Thank You for 27 Years of Service





Congratulations Carmen Phillips

The Tax Commissioners office celebrated Carmen Phillips' retirement this year after 27 years of service as the Motor Vehicle Branch Manager, Ft. Oglethorpe.

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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

- Upgraded Ft. Oglethorpe satellite office
- 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 County 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 County 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 ***seven business days*** 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 County 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.

2026 Online Payments

Credit card and e-check payments made online (10/1/25 to 9/30/26)

Count (transactions) 53,355

Total Amt Paid $6,974,028

TAX COMMISSIONER'S OFFICE:

KEEPING YOU SAFE

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.



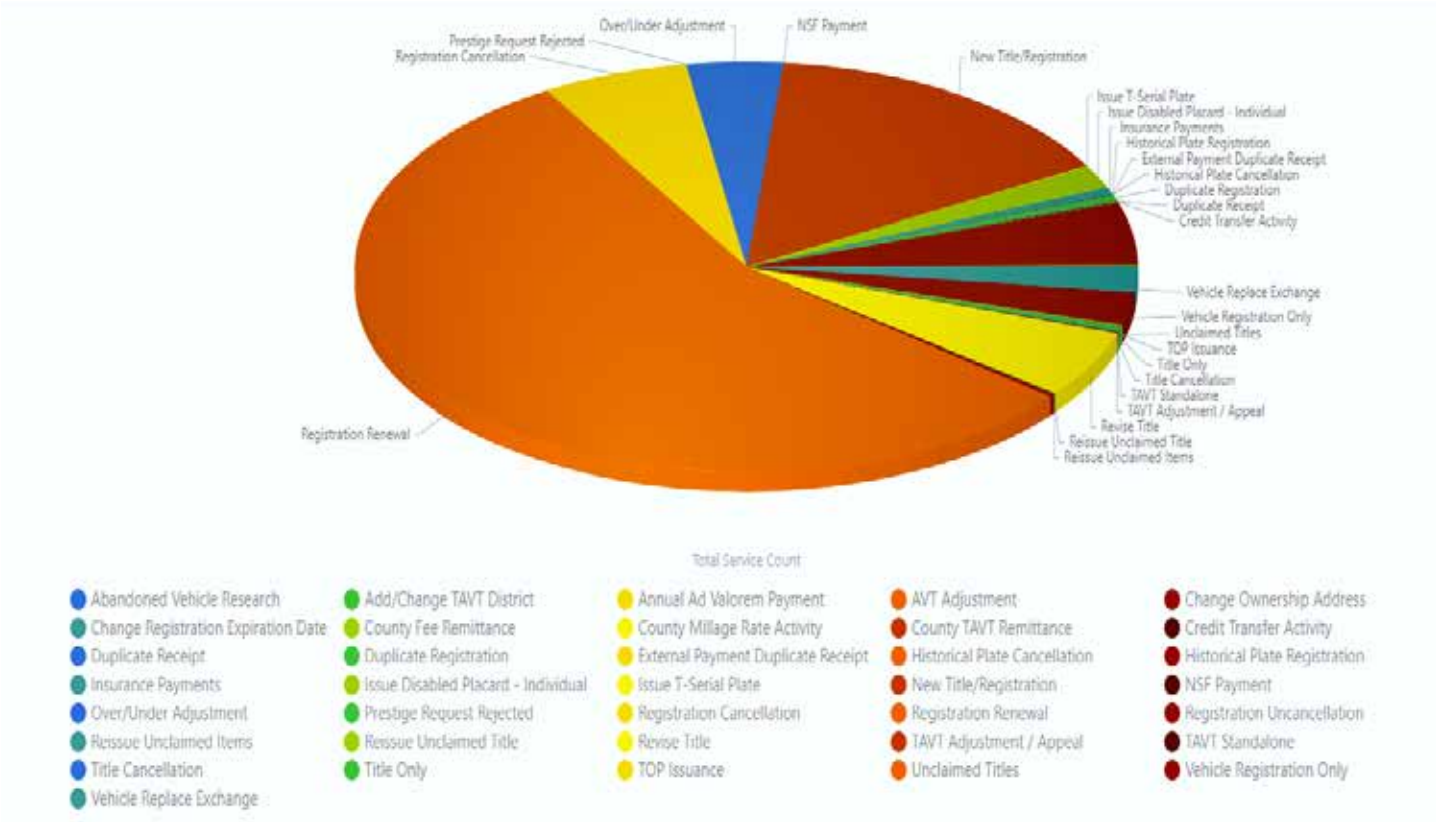
Watch for Scams

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)

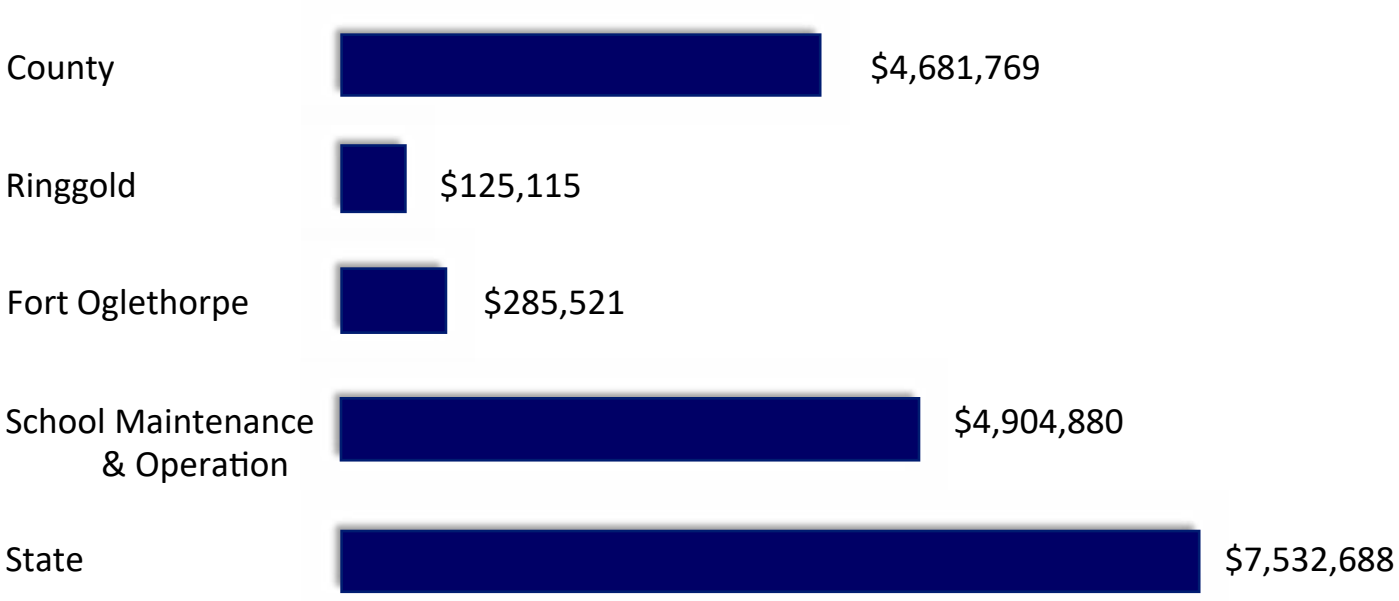
2025-2026 MOTOR VEHICLE TRANSACTIONS



SERVICE TYPE	TOTAL SERVICE COUNT
Abandoned Vehicle Research	3
Add/Change TAVT District	92
Annual Ad Valorem Payment	19
Change Ownership Address	4,524
Change Registration Expiration Date	17
County Fee Remittance	12
County TAVT Remittance	57
Credit Transfer Activity	34
Duplicate Receipt	10
Duplicate Registration	495
Historical Plate Cancellation	6
Historical Plate Registration	32
Insurance Payments	559
IRP Registration	4
Issue Disabled Placard—Individual	1,688
Issue T-Serial Plate	61
New Title/Registration	14,160

SERVICE TYPE	TOTAL SERVICE COUNT
NSF Payment	1
Over/Under Adjustment	3,713
Registration Cancellation	5,621
Registration Renewal	51,611
Registration Un-cancellation	263
Reissue Unclaimed Items	4
Reissue Unclaimed Title	96
Revise Title	4,884
TAVT Adjustment / Appeal	39
TAVT Standalone	39
Title Cancellation	36
Title Only	439
TOP Issuance	44
Unclaimed Titles	13
Vehicle Registration Only	2,426
Vehicle Replace Exchange	1,824
TOTAL MOTOR VEHICLE TRANSACTIONS	**92,826**

MOTOR VEHICLE COLLECTION & DISTRIBUTION



ABOUT THE GRAPH

Catoosa County distributed a total of $17,529,973 in 2026 (Oct 1, 2025—Sept 30, 2026), which was disbursed to each of these entities as indicated.

Includes: TAVT, Ad Valorem and Sales Tax

New Standard-Issue License Plate for 2026



Developed to recognize this historic national milestone, the America 250 plate features a design created by Georgia middle school students as part of a statewide civics education initiative undertaken in partnership with the Georgia Department of Education.

The new standard-issue license plate is available to commemorate the 250th anniversary of the Revolutionary War. This new plate will remain available for issuance through 2030.

PROPERTY



2026 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

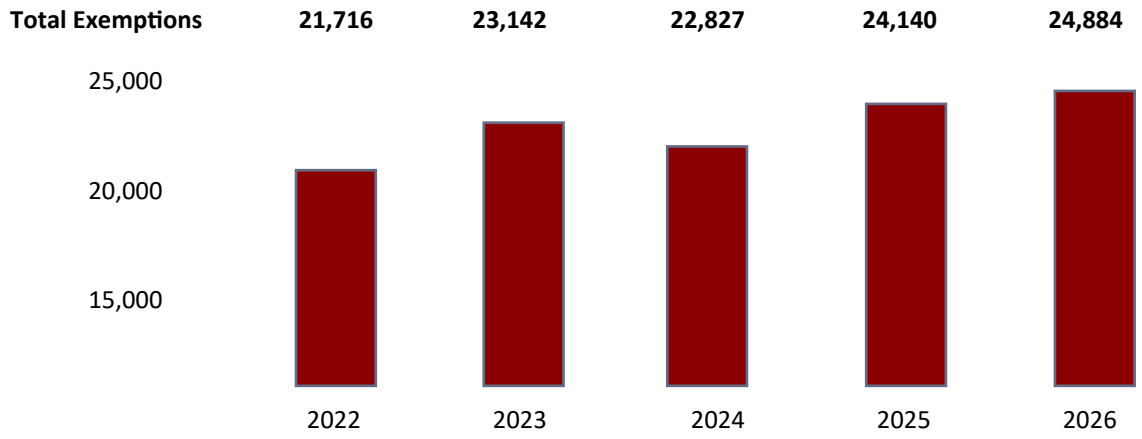
- Make sure the property taxes are paid in full by the due date. Even if taxes are prorated at closing, it is wise to ensure they have been paid.
- If you have an escrow account, make sure the mortgage company has paid the taxes.
- If this property is your primary residence, apply for a Homestead Exemption 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 "Acknowledgment 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.

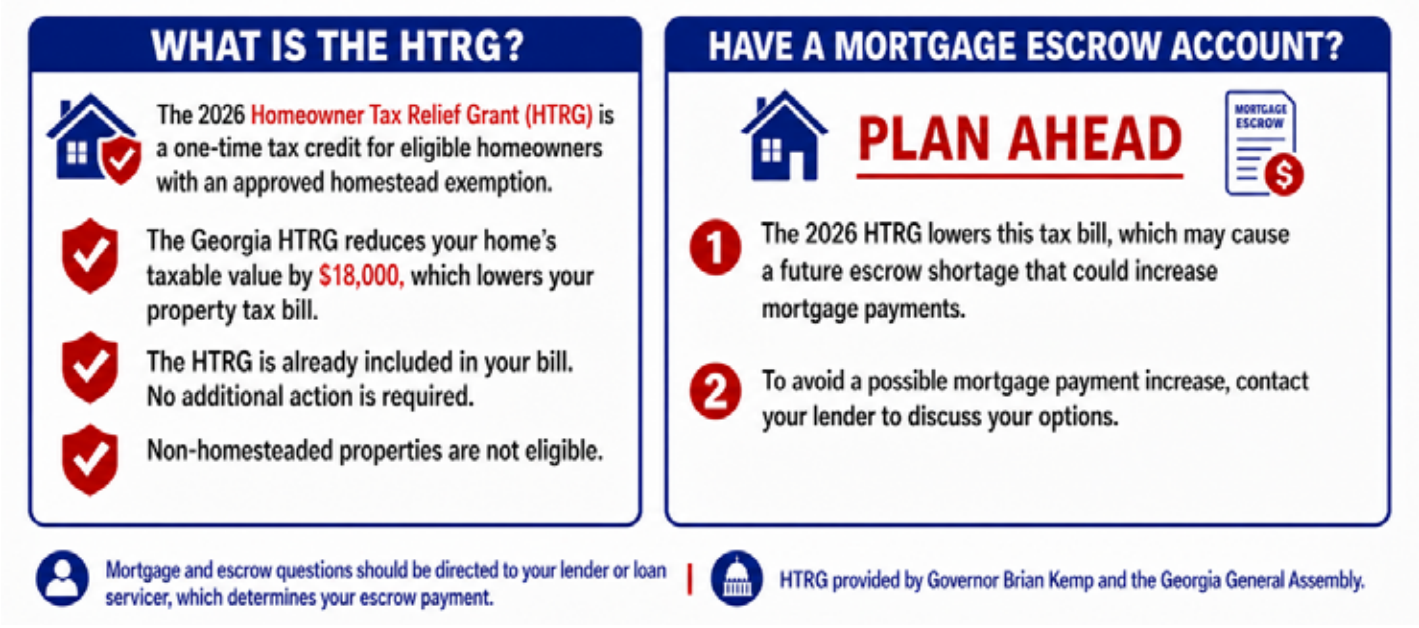
HOMESTEAD EXEMPTIONS



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.



UNDERSTANDING YOUR TAX BILL

Sample

2026 Property Tax Statement

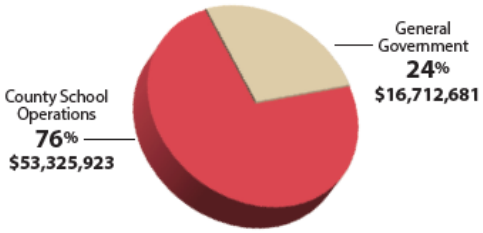
Catoosa County Georgia

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		
Smith, John	00000-000-000		123 Main Street		2026-00001	01		
	BUILDING VALUE	LAND VALUE	ACRES	FAIR MARKET VALUE	3 DUE DATE	BILLING DATE	PAYMENT GOOD THROUGH	4 EXEMPTIONS
	285,192	35,000	0.35	320,192	12/20/2026		12/20/2026	FSW, HTRG, S1

	FAIR MARKET VALUE	40% ASSESSED VALUE	LESS EXEMPTIONS	TAXABLE VALUE	MILLAGE RATE	GROSS TAX	LESS CREDITS	NET TAX
5 COUNTY TAX	320,192	128,077	19,121	108,956	7.6080	828.94	339.62	489.32
6 COUNTY SALES TAX ROLLBACK	320,192	128,077	19,121	108,956	-3.1170			
7 SCHOOL TAX	320,192	128,077	19,121	108,956	15.7500	1,716.06		1,716.06
9 HTRG	320,192							-364.34
TOTAL					20.2410	2,545.00	339.62	1,841.04

Your 2026 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 Online

2026 Current Tax	1,841.04
Penalty	
Interest	
Other Fees	
Previous Payments	
8 Delinquent Tax*	
Total Due	1,841.04

** Please note that delinquent tax due reflects total owed at the time of billing and the amount will change monthly due to interest charges. Please read the important information regarding delinquent tax on the back of this bill.*

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

1 **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.

2 **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.**

3 **Due Date** The last date that payment of tax bills can be made without the possibility of interest or penalty being applied.

4 **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

5 **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.

6 **County Sales Tax Rollback** Taxpayer savings based on prior year Local Option Sales Tax proceeds.

7 **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.

8 **Delinquent Amount** The amount of unpaid taxes and fees outstanding from previous years (if applicable) and were subject to interest and penalty.

9 **HTRG Credit** The amount of reduction as a result of Homeowner Tax Relief enacted by the Governor and the General Assembly of the State of Georgia.

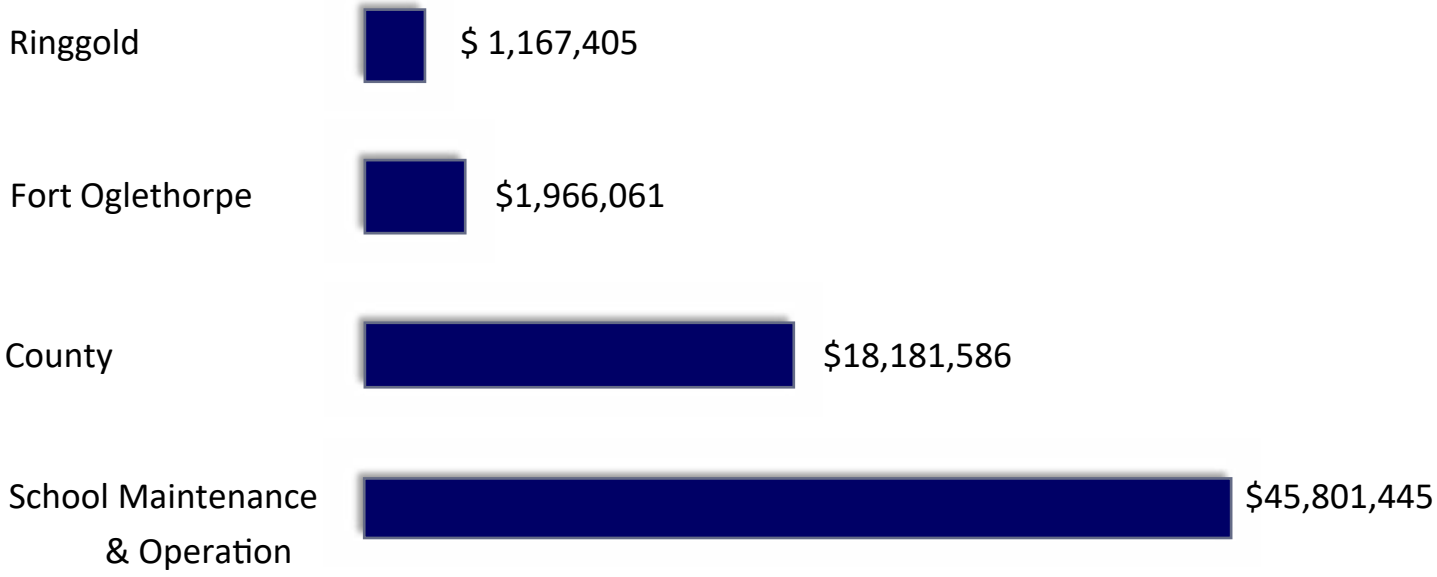
HOMESTEAD EXEMPTION CODES

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



ABOUT THE GRAPH

Catoosa County distributed a total of **$67,116,497** in 2026 (Oct 1, 2025—Sept 30, 2026), which was disbursed to each of these entities as indicated.



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.

PROPERTY TAX DIGEST

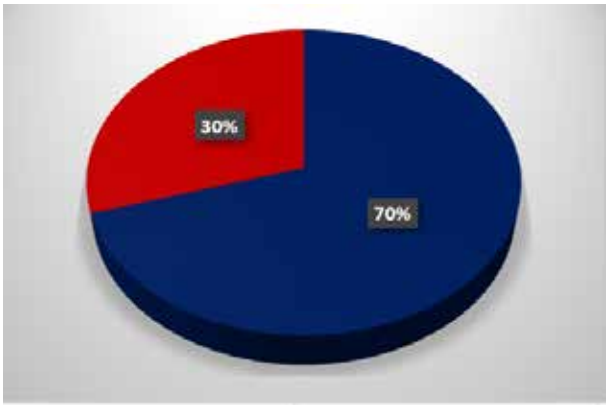
The Catoosa County Tax Digest is presented annually to the Georgia Department of Revenue for approval prior to the creation of tax bills. The Property Tax Digest is the sum of all of the assessed values, after exemptions, of properties to be taxes within the County.

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.

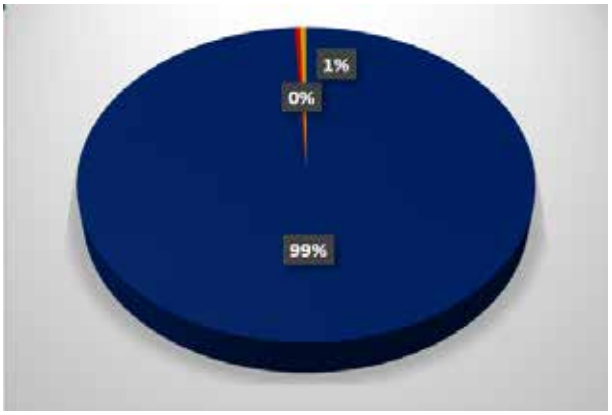
The governing body of each taxing authority annually establishes the millage rate, which is the determining factor in the calculation of taxes.

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.

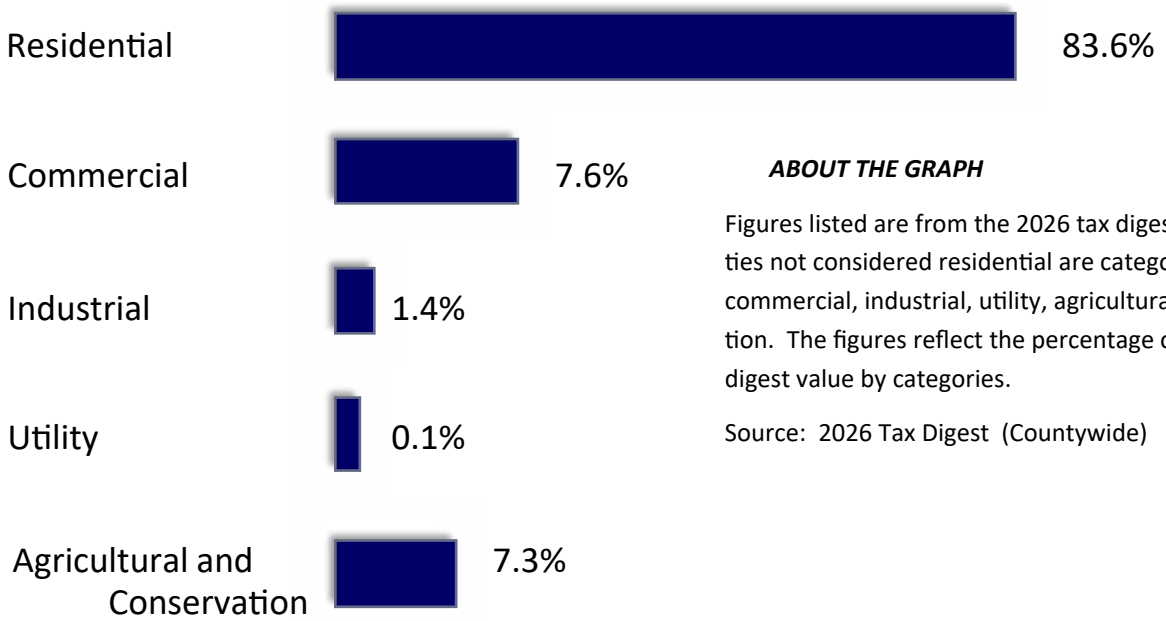


Unincorporated	2,931,126,756
Incorporated	1,234,237,284
Gross Digest Value	4,165,364,040



Real Estate & Personal Property	4,130,873,144
Mobile Home / Heavy Duty Equip	17,853,576
Motor Vehicle	16,637,320
Gross Digest Value	4,165,364,040

PARCEL CATEGORIES



ABOUT THE GRAPH

Figures listed are from the 2026 tax digest year. Properties not considered residential are categorized as either commercial, industrial, utility, agricultural, or conservation. The figures reflect the percentage of the total digest value by categories.

Source: 2026 Tax Digest (Countywide)

Tax Commissioner Award

Sherri Duncan
Customer Service, Motor Vehicle/Property Tax

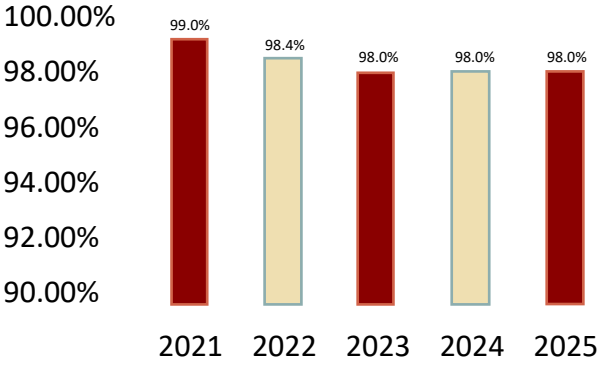
For going far beyond the call of duty, doing more than others expect. This is what excellence is all about. It comes from striving, maintaining the highest standards, looking after the smallest detail, and going the extra mile. Excellence means doing your very best, in everything, in every way.



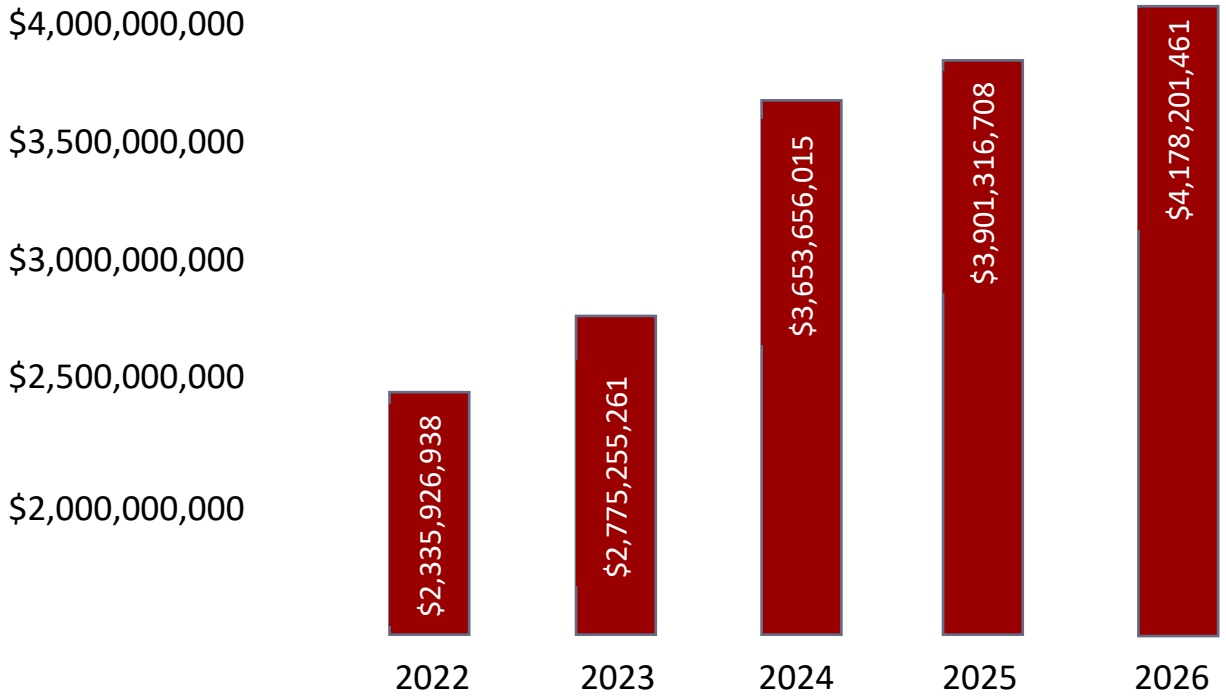
PROPERTY TAX COLLECTION RATE

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, 2026.



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



Years of Service Awards

Tonya Patterson, 5 years

Lisa Headrick, 15 years

Chasity Cahoon, 5 years

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.

IMPORTANT DATES

MOTOR VEHICLE REGISTRATION DATES

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

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 2026-2027:

- **New Year's Day** January 1, 2027
- **Martin Luther King Jr. Day** January 18, 2027
- **Good Friday** Mar 26, 2027
- **Memorial Day** May 31, 2027
- **Independence Day** July 5, 2027
- **Labor Day** September 6, 2027
- **Veterans Day** November 11, 2027
- **Thanksgiving** noon November 24, 2027
- **Thanksgiving Day** November 25, 2027
- **Day after Thanksgiving** November 26, 2027
- **Christmas Eve** noon December 22, 2027
- **Christmas Eve** December 23, 2027
- **Christmas Day** December 24, 2027
- **New Years Eve** noon December 31, 2027

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
Ringgold, GA 30736
(706) 965-2571

Monday, Wednesday, Friday 8:30 am—5:00 pm
Tuesday 7:30 am—5:00 pm
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.

NOTES

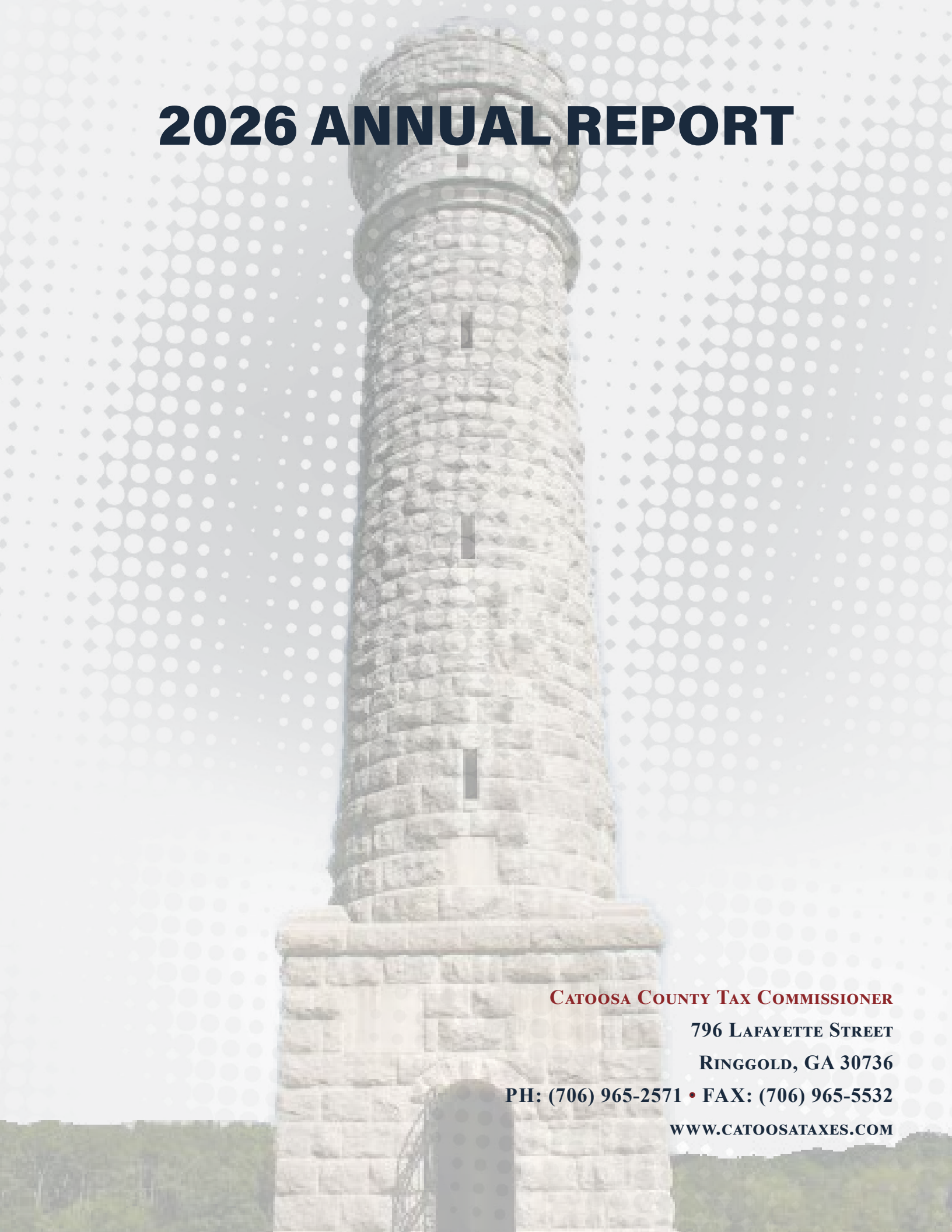
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TO STRIVE EVERY DAY TO BE ONE OF THE PREMIER TAX COMMISSIONER'S OFFICES IN GEORGIA

GARY W AUTRY CATOOSA COUNTY TAX COMMISSIONER

2026 ANNUAL REPORT



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