

This article presents general guidelines for Georgia nonprofit organizations as of the date written and should not be construed as legal advice. Always consult an attorney to address your particular situation.

Fall Is Property Tax Payment Season!

Does your nonprofit own real estate in Georgia? Are you paying your property taxes annually? Yes, even though your organization has a tax-exemption from the IRS, that does not mean it is exempt from paying property taxes in Georgia. All real property in Georgia in taxable, UNLESS it is specifically exempted. That means unless your nonprofit specifically applied for and was granted an exemption from property taxes for each parcel of real property it owns, then your organization owes property taxes.

What if you aren't receiving any property tax bills? Does that mean you don't need to pay those taxes? No, it does not. If you have a mortgage, your mortgage payments typically cover the tax bills, so the county is probably sending those bills to your mortgage company. Or sometimes the county has an incorrect address for the nonprofit, and that it where your bill is going.

Even if your nonprofit doesn't get a bill, these taxes still must be paid when due. Fortunately, most of this information can be found on a county websites. Check the Property Tax websites for each county where you own property to confirm whether you owe any back taxes. Some counties allow you to add an email address or text number to your account, so that is another way to ensure you get your bill.

Below are links to county websites, where you can type in either your property address or your organization's name to find out if you owe back taxes or current taxes on the property. If you do the search twice, once under the address and once under your organization name, you will get better search results.

Fulton County DeKalb County Gwinnett County Cobb County

What happens if you don't make property tax payments on time? Fees will start to accrue. A tax lien can be levied. And then your property could even be auctioned off. You should get notices in the mail at each of these steps, but sometimes the notice goes to an old address, or by the time you get it, you have very little time to act.

If you search for your properties and find that your nonprofit does owe taxes, check out <u>this</u> <u>article</u> or reach out to your PBPA attorney for more information on applying for property tax exemptions in Georgia.