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Tax Assessor

Memorandum

To: Staff

From: Emitte George, Chief Appraiser

Date: October 3, 2022

RE: Late Returns

The Clayton County Board of Tax Assessors Policy regarding “late returns” are as follows:

The Board of Tax Assessors will not consider any changes in value on returns received after the mail date of the current year tax bills. This policy shall apply to current and prior year returns.

The Board of Tax Assessors however will review all returns where an obvious error has occurred and respond appropriately. Accordingly, the policy includes business owners filing late returns due to a vehicle tag hold.