

## **Tax Commissioner Reminds Vehicle Owners About Opting In to TAVT**

June 4, 2013

The Office of Darla Eden, Hall County Tax Commissioner, is reminding citizens that they are eligible to opt in to the state and local title ad valorem tax (TAVT) that took effect March 1, 2013 if they purchased a vehicle between Jan. 1, 2012 and Feb. 28, 2013.

Owners of vehicles purchased between January 1, 2012 and February 28, 2013 are eligible to opt in to the new TAVT system that will eliminate the annual vehicle ad valorem tax, often called the "birthday tax."

These vehicle owners are not required to opt in to the new program and may continue to renew their vehicle registration by paying annual ad valorem tax and any applicable tag fees each year on or before their birthday. However, if a vehicle owner is interested in transferring to the new system, they must opt in before February 28, 2014.

The following is a list of possible scenarios that qualify a resident to opt in to the new program:

1. Vehicles purchased from a Georgia dealer: Citizens that purchased a vehicle from a Georgia dealer between January 1, 2012 and February 28, 2013 have the choice to opt in to the new program. Vehicle owners will need to bring in their bill of sale. The TAVT calculation is based on several factors, including purchase price of the vehicle from the bill of sale, credit for trade in, rebates, sales tax paid at the time of purchase and any ad valorem tax paid between January 1, 2012 and February 28, 2013 by the new owner.
2. Vehicles purchased from an individual: Citizens that purchased a vehicle from an individual between January 1, 2012 and February 28, 2013 will have the choice to opt in to the new program. Vehicle owners will get credit for all ad valorem tax paid between January 1, 2012 and February 28, 2013. The title ad valorem tax of 6.5 percent in 2013 is based on the value of the vehicle, which is determined by the Department of Revenue Motor Vehicle Division.
3. Vehicles purchased from a business or an out-of-state dealer: Citizens that purchased a vehicle from a business or an out-of-state dealer between January 1, 2012 and February 28, 2013 and paid Georgia sales tax have the choice to opt in to the new program. Vehicle owners will get credit for Georgia sales tax paid as well as any ad valorem tax paid between January 1, 2012 and February 28, 2013.

Once a vehicle owner has made the choice to opt in, they will not pay ad valorem tax on their birthday as long as they own the vehicle. Owners will still be required to pay an annual tag renewal fee each year on or before their birthday. You have until February 28, 2014 to opt in.

As a reminder to citizens, the Hall County Tax Commissioner's Office has relocated from its former location in the Joint Administration Building in downtown Gainesville to the first floor of the Hall County Government Center, located at 2875 Browns Bridge Road, Gainesville. If you have further questions, please call 770-531-6950.