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**Georgia Department of Revenue – Motor Vehicle Division  
Title Ad Valorem Tax  
Informational Bulletin  
TAVT Calculator Fair Market Value Discrepancy**

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**November 15, 2013**

The Department of Revenue is in the process of updating motor vehicle values in the Georgia Registration and Title Information System (“GRATIS”), a process which occurs annually. This is the same valuation data that is found in the Department’s online title ad valorem tax (“TAVT”) calculator. In some instances, the updating of values in GRATIS has caused the Fair Market Value (“FMV”) of a motor vehicle in the online TAVT calculator to change between the date the vehicle was sold and the date when the title work is being processed at the county tag office. This may create a discrepancy as the dealer may have collected TAVT on a value that is different than the value the county is seeing in GRATIS. The purpose of this bulletin is to discuss a solution for county tag offices to utilize when facing this problem.

To prevent an unfair result, the Department recognizes and approves the practice of a county tag office changing the FMV for purposes of collecting TAVT if the dealer can provide reliable and accurate documentation to prove that a different value existed on the date of purchase and that TAVT was collected based on that value. An example of such documentation could be a date-stamped screen shot from the online calculator showing the value that was available on the date of purchase. If the county tag office is satisfied as to the reliability and accuracy of such documentation, the Appeal service in GRATIS should be used to override the current value and the value from the date of purchase should be used to determine the amount of TAVT that is due.

**FOR MORE INFORMATION**

**For more information on this subject, contact the Motor Vehicle Division at 1-855-406-5221,  
from 8:00 am to 4:30 pm EST, Monday through Friday, excluding holidays.  
Persons with hearing or speech impairments may call our TDD number at 404-417-4302.**

**For forms and other information, visit our websites,  
(<http://dor.georgia.gov/motor-vehicles> and <https://onlinemvd.dor.ga.gov/Tab/welcome.aspx>).**