

Columbia County Tax Commissioner
Motor Vehicle Division
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Columbia County Tax Commissioner

Imported Vehicles

To apply for a title for an imported vehicle, the following documents and fees must be submitted to the Columbia County Motor Vehicle Office. If the required documents cannot be obtained for a 1986 or newer year model vehicle, a title can only be obtained on the basis of a surety bond. Refer to the “Surety Bonds” section for additional information. However, if a vehicle was last registered in a foreign country, the title application supported by a surety bond must also be supported by the federal forms described under the heading “Federal Compliance”.

New Vehicle

A completed [Tag/Title Application, Form MV-1](#) – The application must be completed in detail – typed, electronically completed, or legibly hand-printed in blue or black ink in the current owner(s)’ full legal name(s) reflecting their current address. The owner(s) or an authorized representative of the owner(s) must sign the title application. The authorized document (Power of Attorney) must be submitted if the application is signed by a representative. The full, legal name(s) of the owner(s), Georgia identification card number(s) or driver’s license number(s) and the name(s) of the issuing state/country are required for the first certificate of title.

Transfer Document – The original, valid and properly assigned MSO must be submitted to show a complete chain of vehicle ownership. The MSO for passenger vehicles and motorcycles must be on a standard secure document. The Motor Vehicle Department accepts documents that have been stamped with a signature stamp by an agent/representative authorized by the dealership. All liens noted on any assignment must either be released or shown on the application.

If the vehicle was most recently registered in a foreign country, the valid, foreign registration certificate issued by the country where the vehicle was last registered in the current owner(s)’ name(s) must be submitted. For the vehicle to be titled as new, the foreign registration certificate must be issued in the current owner(s)’ name(s) as shown on the title application.

Since a Georgia title is required for 1986 and newer year model vehicles, the state of Georgia will not issue a title based on a registration certificate from a foreign country for 1985 and older year model vehicles. Georgia will issue a title based on the submission of a foreign registration certificate for 1963 and newer manufactured or mobile homes.

Any lien/security interest noted on any assignment or the foreign registration certificate must either be released or shown on the application.

Imported Vehicles

New Vehicle

[Form T-22B \(Serial Plate Verification Form\)](#) – If a foreign registration certificate is submitted, Form T-22B must be completed by a Georgia law enforcement officer after a visual inspection of the vehicle's serial plate.

Federal Compliance – **All** imported vehicles must go through U.S. Customs before entry into the United States. Proof that an *imported* vehicle conforms to U.S. EPA and DOT Standards and the Customs and Board Protection Form CBP-7501 must be submitted. When a motor vehicle, not a trailer or a vehicle imported from Puerto Rico, is imported into the United States, three (3) federal forms are required. The required forms are:

- U.S. DOT Form HS-7
- U.S. EPA Form 3520-1
- U.S. Customs & Border Protection Form CBP-7501

The form CBP-7501 must be stamped and signed by a U.S. Custom's representative. No one, not a resident, non-resident or the military are exempt from providing these forms. In lieu of the Form CBP-7501, you may submit a military Form DD 1252 or Form DD 1854. If you do not have these forms or you need additional information, please contact a U.S. Customs office, located throughout Georgia. The applicant must submit the original(s) and copies of these forms; the original(s) will be returned upon request.

Note: U.S. Customs documents are not required to be submitted when applying for a Georgia title and license plate for a vehicle sold through Overseas Military Sales Corporation (OMSC) when the following documents are submitted:

- A certificate of origin from Daimler Chrysler Corporation, Ford Motor Company, General Motors Corporation, Harley-Davidson Motor Company, Polaris Industries Inc., Volkswagen of America, Audi Division Volkswagen of America listing OMSC Ltd. Rte. De La Glane 107, Villars-Sur Glane, GE, Switzerland as the name of distributor, dealer, etc.
- A bill of sale from OMSC Ltd./Overseas Military Sales Corporation listing a U.S. franchised dealer's name and address as the delivery point and stating "Vehicle Certified U.S. FMVSS". This indicates that the vehicle was delivered directly from the manufacturer to the U.S. dealer (never leaving the U.S.) and that the vehicle conforms to U.S. Federal Motor Vehicle Safety Standards.

The above applies only to vehicles sold through the Overseas Military Sales Corporation (OMSC). The Certificate of Origin and the bill of sale must be presented and must contain all the information listed. Persons attempting to register or title vehicles with any other Certificate of Origin, Title, etc. bearing a foreign name and address must provide U.S. Customs clearance forms.

Imported Vehicles

New Vehicle

Fees – Pay all fees and taxes due with a check or money order payable to the Columbia County Tax Commissioner. The Columbia County Motor Vehicle Office also accepts cash and credit cards (VISA, MasterCard & Discover). There is a \$4 convenience fee charged when paying with a credit card. The title fee is \$18 if the title application was submitted within thirty (30) days of the date on the DOT certification. If a title is not applied for within thirty (30) days of the DOT certification, a title penalty fee of \$10 must be included in your payment.

Title Ad Valorem Tax – Effective March 1, 2013, any motor vehicle for which a title is issued shall be exempt from sales and use taxes and shall not be subject to the annual ad valorem tax. Any such motor vehicle shall be subject to a Title Ad Valorem Tax (TAVT) based upon the fair market value of the vehicle. The title ad valorem tax shall be paid to the Columbia County Tax Commissioner at the time of titling and registration.

For vehicles sold by a dealer, a penalty of 5% of the TAVT liability will be assessed for any application that is not submitted to the Tax Commissioner's Office within thirty (30) days from the date of purchase. An additional 5% is assessed every subsequent month that the application for title and/or TAVT is late.

Georgia Sales and Use Tax (if applicable) – When applying for a title and license plate for a vehicle that is exempt from Title Ad Valorem Tax and was purchased from an out-of-state/country dealer or business, Georgia sales and use tax must be paid at the time of application; proof submitted that the sales and use tax has already been paid or proof submitted that the applicant is exempt from this tax. A Georgia title and license plate will not be issued until any Georgia sales and use tax due is paid.

In Columbia County, sales and use tax due may be paid to the Georgia Department of Revenue Office (DOR) located at 610 Ronald Reagan Drive, Bldg. G-1 in Evans, GA 30809. You may contact the DOR office at (706) 651-7600 with any questions.

Used Vehicle

In order to apply for a title for a used vehicle, the following documents should be submitted to the Columbia County Motor Vehicle Office:

A completed [Tag/Title Application, Form MV-1](#) – The application must be completed in detail – typed, electronically completed, or legibly hand-printed in blue or black ink in the current owner(s)' full legal name(s) reflecting their current address. The owner(s) or an authorized representative of the owner(s) must sign the title application. The authorized document (Power of Attorney) must be submitted if the application is signed by a representative. The full, legal name(s) of the owner(s), Georgia identification card number(s) or driver's license number(s) and the name(s) of the issuing state/country are required for the first certificate of title.

Imported Vehicles

Used Vehicle

Transfer Document – The original foreign registration certificate issued by the country where the vehicle was last registered must be submitted. Any lien/security interest recorded on any foreign registration certificate or supporting document must either be released or shown on the application.

Since a Georgia title is required for 1986 and newer year model vehicles, the state of Georgia will not issue a title based on a registration certificate from a foreign country for 1985 and older year model vehicles. Georgia will issue a title based on the submission of a foreign registration certificate for 1963 and newer manufactured or mobile homes.

Bill(s) of Sale – Bill(s) of sale from the registered owner on the foreign registration through the current owner(s) recorded on the title application must be submitted to show a complete and correct chain of vehicle ownership. Invoices are not acceptable. The bill(s) of sale must be signed by the seller(s) and must contain a complete description of the vehicle, year model, vehicle make and identification number (VIN).

Form T-22B (Serial Plate Verification Form) – If a foreign registration certificate is submitted, Form T-22B must be completed by a Georgia law enforcement officer after a visual inspection of the vehicle's serial plate.

Federal Compliance – **All** imported vehicles must go through U.S. Customs before entry into the United States. If a foreign registration certificate is submitted to title any vehicle imported into the United States, other than a trailer or a vehicle imported from Puerto Rico, proof that an **imported** vehicle conforms to U.S. EPA and DOT Standards and the Customs and Board Protection Form CBP-7501 must be submitted. The required forms are:

- U.S. DOT Form HS-7
- U.S. EPA Form 3520-1
- U.S. Customs & Border Protection Form CBP-7501

These forms verify compliance with federal safety standards, federal environmental standards and ownership, respectively. These federal forms are not required for vehicles brought into the United States from Puerto Rico. Vehicles that are 25 years old and older are exempt from the DOT safety requirements; vehicles that are 21 years old and older are exempt from the EPA requirements. The CBP-7501 Form must be stamped and signed by a U.S. Customs' representative. A letter from the converter who performed the work on the vehicle is not acceptable. In lieu of the CBP-7501 form, you may submit a military Form DD1252 or Form DD1854. If you do not have these forms or you need additional information, please contact a U.S. Customs office, located throughout Georgia. The applicant must submit the original(s) and copies of these forms; the original(s) will be returned upon request.

Imported Vehicles

Used Vehicle

Fees/Taxes – The title fee is \$18 if the title application is submitted within thirty (30) days of the date of the DOT certification. If a title is not applied for within thirty (30) days of the DOT certification, a title penalty fee of \$10 must be included in your payment.

Title Ad Valorem Tax - Effective March 1, 2013, any motor vehicle for which a title is issued shall be exempt from sales and use taxes and shall not be subject to the annual ad valorem tax. Any such motor vehicle shall be subject to a Title Ad Valorem Tax (TAVT) based upon the fair market value of the vehicle. The title ad valorem tax shall be paid to the Columbia County Tax Commissioner at the time of titling and registration.

An owner has thirty (30) days from the date of the DOT certification to apply for a title to avoid being charged a 10% Title Ad Valorem Tax penalty fee, with an additional 1% penalty every thirty (30) days thereafter.

Georgia Sales and Use Tax (if applicable) – When applying for a title and license plate for a vehicle that is exempt from Title Ad Valorem Tax and was purchased from an out-of-state/country dealer or business, Georgia sales and use tax must be paid at the time of application; proof submitted that the sales and use tax has already been paid **or** proof submitted that the applicant is exempt from this tax. A Georgia title and license plate will not be issued until any Georgia sales and use tax due is paid.

In Columbia County, sales and use tax due may be paid to the Georgia Department of Revenue Office (DOR) located at 610 Ronald Reagan Drive, Bldg. G-1 in Evans, GA 30809. You may contact the DOR office at (706) 651-7600 with any questions.