

**THIRD DIVISION
DILLARD, P. J.,
GOBEIL and PIPKIN, JJ.**

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September 29, 2026

In the Court of Appeals of Georgia

A26A1522. YKK (U.S.A.), INC. v. MACON-BIBB COUNTY
BOARD OF TAX ASSESSORS.

DILLARD, Presiding Judge.

YKK (U.S.A.), Inc. appeals the trial court’s grant of summary judgment to the Macon-Bibb County Board of Tax Assessors in its appeal from the Board’s decision denying the manufacturer a full freeport tax exemption¹ because its *complete* application for the exemption was untimely.² More precisely, YKK argues (1) the court erred in strictly construing the Board’s imposition of a penalty—rather than a

¹ See generally OCGA § 48-5-48.1.

² For ease of reference, we refer to YKK (U.S.A.), Inc. as “YKK,” the Macon-Bibb County Board of Tax Assessors as “the Board,” the freeport tax exemption as the “freeport exemption” or “the exemption,” and the application for the exemption as the “freeport-exemption application” or “the application.”

tax exemption—against it as the taxpayer; (2) the court erred in ruling that an omitted signature on an otherwise complete freeport-exemption application was not a “clerical error” or immaterial; and (3) the Board could not impose a tax “penalty” on a timely filed freeport-exemption application.³ For the following reasons, we affirm.⁴

Viewing the evidence in the light most favorable to YKK (*i.e.*, the nonmoving party),⁵ the record shows⁶ that YKK operates an industrial facility in Bibb County, Georgia.⁷ On March 28, 2024, YKK mailed its personal property tax return and a freeport-exemption application to the County in a single envelope, and the packet was

³ While YKK enumerates three claims of error before its “statement of the case,” the argument section consists of a series of statements—not claims of error—followed by argument. We reframe these statements as claims of error based on the substance of YKK’s arguments.

⁴ Oral argument was held on June 9, 2026, and is archived on the Court of Appeals of the State of Georgia’s website. See Court of Appeals of the State of Georgia, Oral Argument, Case No. A26A1522 (June 9, 2026), available at <https://vimeo.com/1200808787?fl=tl&fe=ec>.

⁵ See, e.g., *Graham v. Hospice Savannah, Inc.*, 368 Ga. App. 91, 91 (889 SE2d 212) (2023).

⁶ The parties stipulated to certain undisputed facts for purposes of this appeal, and most of the factual background referenced in this opinion is gleaned from those stipulations.

⁷ For ease of reference, we refer to Bibb County as the “County.”

received by the County on April 4, 2024. The County accepted the tax return, but it did not accept the freeport-exemption application because it included an oath that was not signed by a YKK representative. The Board concedes that if the oath had been signed, the application would have been considered timely filed, and YKK would have been entitled to the *full* freeport-exemption.⁸

The same day the Board received the unsigned freeport-exemption application, Andrea Crutchfield—the Board’s chief appraiser—called and emailed Debbie Wilford—a YKK representative—to tell her the unsigned application needed an authorized signature to be accepted. Crutchfield did not receive a response, so on April 24, 2024, she called Wilford and left a voicemail explaining that YKK’s

⁸ Under OCGA § 48-5-18, “[e]ach tax commissioner and tax receiver shall open his or her books for the return of real or personal property ad valorem taxes on January 1 and shall *close those books on April 1* of each year.” (emphasis added). The deadline for YKK to submit its freeport-exemption application, then, was on April 1, 2024. See OCGA § 48-5-48.1(a) (“[A]n application [for the freeport exemption] shall be filed in the year in which exemption from taxation is sought no later than the date on which the tax receiver or tax commissioner of the county in which the property is located *closes the books for the return of taxes.*” (emphasis added)). And while the County did not receive YKK’s application until April 4, 2024, it appears undisputed that an application is timely so long as it is postmarked before April 1. YKK’s application was mailed on March 28, 2024.

application would not be considered “properly filed” until it was signed. Crutchfield also emailed Wilford again with the same warning.

On April 5, 2024, YKK sent the County a copy of its application, requesting the full amount of the freeport-exemption; but for some reason, the application was not received until June 4, 2024. Even so, on April 30, 2024 (before the Board received the mailed application), Wilford went to the Board’s office and signed the oath in person. And concluding that the *complete* application (*i.e.*, with the signature) was untimely, the Board granted YKK only 66.67 percent of the exemption—which amounted to \$40,889.736.⁹ But again, the Board concedes that if the application had been timely filed, it would have applied the full freeport exemption—which would have reduced YKK’s tax liability by \$61,331,539.

YKK appealed the Board’s decision to the Macon-Bibb County Board of Equalization,¹⁰ and the BOE affirmed the Board’s decision. On February 11, 2025, YKK appealed the BOE’s decision to the Superior Court of Bibb County. There, the

⁹ As detailed below, under OCGA § 48-5-48.1(c)(2)(B), the percentage of the freeport exemption an applicant receives is reduced each month following the deadline until the untimely application is submitted.

¹⁰ For ease of reference, we refer to the Macon-Bibb County Board of Equalization as the “BOE.”

parties agreed to a set of stipulated facts and cross-moved for summary judgment. Following responsive pleadings and a hearing, the trial court granted summary judgment to the Board—upholding the decision to give YKK a reduced freeport-tax deduction because of its late application. This appeal follows.

Summary judgment is proper if “the pleadings, depositions, answers to interrogatories, and admissions on file, together with the affidavits, if any, show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law.”¹¹ Significantly, if the movant meets this burden, the nonmovant “cannot rest on its pleadings, but rather must point to specific evidence giving rise to a triable issue.”¹² And speculation which “merely raises a conjecture or possibility is not sufficient to create even an inference of fact for consideration on summary judgment.”¹³ Additionally, if summary judgment is granted, it “enjoys no

¹¹ *Graham*, 368 Ga. App. at 92. Accord OCGA § 9-11-56(c). See *Swanson v. Tackling*, 335 Ga. App. 810, 811 (783 SE2d 167) (2016) (explaining that summary judgment is appropriate when “the moving party can show that there is no genuine issue of material fact and that the movant is entitled to judgment as a matter of law” (punctuation omitted)).

¹² *Graham*, 368 Ga. App. at 92–93 (quotation marks omitted).

¹³ *Id.* at 93 (quotation marks omitted).

presumption of correctness on appeal, and this Court must satisfy itself that the requirements of OCGA § 9-11-56(c) have been met.”¹⁴ In conducting this *de novo* review, we are charged, then, with “viewing the evidence[,] and all reasonable conclusions and inferences drawn from the evidence, in the light most favorable to the nonmovant.”¹⁵ With these guiding principles in mind, we turn now to YKK’s claims of error.

1.YKK first argues the trial court erred in strictly construing a tax penalty—rather than a tax exemption—against it as the taxpayer. We disagree.

Unless exempted, Georgia law imposes an ad valorem tax on “all personal property.”¹⁶ But counties are allowed to exempt certain categories of property from ad valorem taxation—including “(1) inventory of goods in the process of manufacture or production; (2) inventory of finished goods in the hands of the original

¹⁴ Id. (quotation marks omitted).

¹⁵ Id. (quotation marks omitted).

¹⁶ *Muscogee County Bd. of Tax Assessors v. Pace Indus., Inc.*, 307 Ga. App. 532, 535 (705 SE2d 678) (2011). See *Fayette County Bd. of Tax Assessors v. Walmart Stores, Inc.*, 354 Ga. App. 584, 586 (841 SE2d 104) (2020) (“All nonexempt personal property located in the state of Georgia on January 1 of each year is subject to ad valorem taxation.”).

manufacturer; (3) inventory of finished goods held for shipment outside Georgia; and (4) stock and trade of a fulfillment center.”¹⁷ These are known as freeport exemptions.¹⁸ And under OCGA § 48-5-48.1(a), an entity seeking a freeport exemption is “required to file a written application and schedule of the property for which the exemption is sought.”¹⁹ Importantly,

[t]he failure to file timely such *completed* application shall constitute a *waiver* of the exemption until the first day of the month following the month such completed application is filed properly with the county tax assessor; provided, however, that unless such completed application is filed on or before June 1 of such year, the exemption shall be waived for that entire year.²⁰

¹⁷ *Walmart Stores*, 354 Ga. App. at 586 (footnotes omitted). See OCGA § 48-5-48.2.

¹⁸ See *Walmart Stores*, 354 Ga. App. at 586; OCGA § 48-5-48.2.

¹⁹ *Pace Indus.*, 307 Ga. App. at 535. See OCGA § 48-5-48.1(a) (“[A]ny person, firm, or corporation seeking a level 1 freeport exemption from ad valorem taxation of certain tangible personal property inventory ... shall file a written application and summary of property with the county board of tax assessors on forms furnished by such board. Such application shall be filed in the year in which exemption from taxation is sought no later than the date on which the tax receiver or tax commissioner of the county in which the property is located closes the books for the return of taxes.”).

²⁰ OCGA § 48-5-48.1(c)(2)(B).

Here, it is undisputed that YKK filed a timely *unsigned* freeport-exemption application, but the signed version was not submitted until about a month later. And because the Board found that YKK’s complete application—including the signature—was untimely, it prorated the exemption to reflect that YKK waived it until the first month after being filed (*i.e.*, May 1, 2024). On appeal, YKK claims the Board imposed a tax *penalty* in doing so and that the trial court erred in construing such a statutory tax penalty against it as the taxpayer.

More precisely, YKK contends the trial court applied a presumption in favor of the Board because it noted that “any law granting a tax *exemption* ‘must be construed *strictly in favor of the taxing authority*, and all doubts must be resolved against the taxpayer.’”²¹ Indeed, no exemption will be allowed “unless the exemption is clearly and distinctly intended by the legislature [as evinced by the relevant statutory

²¹ (Emphasis added). See *Walmart Stores*, 354 Ga. App. at 586 (“[L]aws granting an exemption from taxation must be construed strictly in favor of the taxing authority, and all doubts must be resolved against the taxpayer.” (quotation marks omitted)); *Bd. of Assessors of Jefferson County v. McCoy Grain Exch., Inc.*, 234 Ga. App. 98, 100 (505 SE2d 832) (1998) (“It is well established that laws granting exemption from taxation must be construed strictly in favor of the taxing authority.”).

text].”²² And without question, OCGA § 48-5-48.1 is a statute expressly granting a tax exemption, not one imposing tax penalties.²³

In interpreting any statute, we necessarily begin our analysis with “familiar and binding canons of construction.”²⁴ And in considering a statute’s meaning, our charge is to “presume that the General Assembly meant what it said and said what it meant.”²⁵ So, we must afford the statutory text its “plain and ordinary meaning,”²⁶

²² *Walmart Stores*, 354 Ga. App. at 586. Accord *McCoy Grain Exch.*, 234 Ga. App. at 100.

²³ See OCGA § 48-5-48.1(a) (“Any person, firm, or corporation seeking a level 1 *freeport exemption* from ad valorem taxation of certain tangible personal property inventory when such *exemption* has been authorized by the governing authority of any county or municipality after approval of the electors of such county or municipality pursuant to the authority of the Constitution of Georgia or Code Section 48-5-48.2 shall file a written application.” (emphasis added)).

²⁴ *Holcomb v. Long*, 329 Ga. App. 515, 517(1) (765 SE2d 687) (2014).

²⁵ *Deal v. Coleman*, 294 Ga. 170, 172(1)(a) (751 SE2d 337) (2013) (citation and punctuation omitted). Accord *Arby’s Restaurant Group, Inc. v. McRae*, 292 Ga. 243, 245(1) (734 SE2d 55) (2012); *Martinez v. State*, 325 Ga. App. 267, 273 (750 SE2d 504) (2013).

²⁶ *Deal*, 294 Ga. at 172 (1) (a) (punctuation omitted). See *State v. Able*, 321 Ga. App. 632, 636 (742 SE2d 149) (2013) (“A judge is charged with interpreting the law in accordance with the original and/or plain meaning of the text at issue (and all that the text fairly implies)[.]”); *Singletary v. State*, 310 Ga. App. 570, 572 (713 SE2d 698) (2011) (“In construing these statutes, we apply the fundamental rules of statutory construction that require us to construe the statutes according to their terms, [and]

consider the text contextually,²⁷ read the text “in its most natural and reasonable way, as an ordinary speaker of the English language would,”²⁸ and seek to “avoid a construction that makes some language mere surplusage.”²⁹ And when the language of a statute is “plain and susceptible of only one natural and reasonable construction, courts must construe the statute accordingly.”³⁰ Lastly, where the language of a

to give words their plain and ordinary meaning”) (punctuation and citation omitted).

²⁷ See *Arizona v. Inter Tribal Council of Az. Inc.*, 570 U.S. 1, 10(II)(B) (133 SCt 2247, 186 LE2d 239) (2013) (Scalia, J.) (“Words that can have more than one meaning are given content, however, by their surroundings.” (citation and punctuation omitted)); *Deal*, 294 Ga. at 172(1)(a) (“[W]e must view the statutory text in the context in which it appears[.]”); *Hendry v. Hendry*, 292 Ga. 1, 3(1) (734 SE2d 46) (2012) (same); *In the Interest of L. T.*, 325 Ga. App. 590, 592 (754 SE2d 380) (2014) (same); see also *Scherr v. Marriott Intern., Inc.*, 703 F3d 1069, 1077 (7th Cir. 2013) (Manion, J.) (“In statutory construction cases, we begin with the language of the statute itself and the specific context in which that language is used.”) (punctuation and citation omitted); OCGA § 1-3-1(b) (“In all interpretations of statutes, the ordinary signification shall be applied to all words”).

²⁸ *Deal*, 294 Ga. at 172-73(1)(a); see *Martinez*, 325 Ga. App. at 273 (same).

²⁹ *Ga. Transmission Corp. v. Worley*, 312 Ga. App. 855, 856 (720 SE2d 305) (2011); see *In the Interest of L. T.*, 325 Ga. App. 590, 592 (754 SE2d 380) (2014) (same).

³⁰ *Martinez v. State*, 325 Ga. App. 267, 273 (750 SE2d 504) (2013) (quotation marks omitted).

statute is plain and unambiguous, “judicial construction is not only unnecessary but *forbidden*.”³¹

Here, YKK concedes the freeport-exemption statute is not ambiguous, but it still argues the trial court erred in construing the statute in favor of the Board *because* it is not ambiguous. But while the trial court noted that tax-exemption statutes are construed in favor of the taxing authority *when* ambiguous, it did not find the freeport-exemption statute ambiguous or construe it in favor for or against either party. Instead, the court simply rejected YKK’s arguments that (1) the unsigned oath was “not a required part of the [f]reeport[-][e]xemption application”; (2) the lack of a signature on the application was a clerical error or “immaterial”; and (3) the signature on its personal property tax return “makes up for the missing signature on the [f]reeport[-][e]xemption application.” So, YKK’s contention that the court construed OCGA § 48-5-48.1 in favor of the Board is belied by the order below. Simply put, YKK’s argument “bear[s] no relation to the order being appealed.”³² And if a trial

³¹ *Hough v. State*, 279 Ga. 711, 716(2)(a) (620 SE2d 380) (2005) (quotation marks omitted) (emphasis added); see *Fid. & Deposit Co. of Maryland v. Lafarge Bldg. Materials, Inc.*, 312 Ga. App. 821, 823 (720 SE2d 288) (2011).

³² *Pneumo Abex, LLC v. Long*, 357 Ga. App. 17, 29(2) (849 SE2d 746) (2020).

court has not ruled on an issue, “we will not address it.”³³ Indeed, without such a ruling, there is “nothing for this Court to review upon appeal.”³⁴

2. YKK next argues the trial court erred in finding that the inadvertently omitted signature did not constitute an immaterial error, an immaterial omission, or a clerical error. Again, we disagree.

OCGA § 48-5-48.1(c)(2)(B) requires a taxpayer to submit a *completed* freeport-exemption application by April 1 of the tax year in which it seeks to obtain the exemption—which in this case was 2024.³⁵ It is undisputed that YKK would have been entitled to the full exemption if it had filed a timely, completed application—which would have necessarily included the signed oath. But here, the signature line on YKK’s application was left blank until April 30, 2024. And

³³ Id. (punctuation omitted). See *The State v. Jennings*, 362 Ga. App. 790, 796(1)(c) (869 SE2d 183) (2022) (explaining that we are “a court of review, not of first view” (quotation marks omitted)); *Ga. Dep’t of Nat. Res. v. Coweta County*, 261 Ga. 484, 485 (405 SE2d 470) (1991) (“Issues which have not been ruled on by the trial court may not be raised on appeal.”).

³⁴ *Pneumo Abex*, 357 Ga. App. at 29(2) (quotation marks omitted). See *Fross v. Norfolk S. Ry. Co.*, 361 Ga. App. 235, 243(1)(a) (863 SE2d 714) (2021) (“In the absence of any ruling by the trial court on this issue, there is nothing for this Court to review.” (punctuation omitted)).

³⁵ See *supra* note 8.

significantly, the freeport-exemption statute provides for a prorated reduction in the percentage of the exemption a taxpayer receives based on how late the application is filed. Indeed, OCGA § 48-5-48.1(c)(2)(B) provides:

The failure to file timely such completed application shall constitute *a waiver of the exemption until the first day of the month following the month such completed application is filed properly with the county tax assessor*; provided, however, that unless such completed application is filed on or before June 1 of such year, the exemption shall be waived for that entire year.³⁶

So, the trial court found that because Wilford — the YKK representative — did not sign its application until April 30, 2024, YKK waived the portion of the full exemption through May 1, 2024.

And relevant here, OCGA § 48-5-48.1(c)(1) provides that

[f]or purposes of this subsection, the term “file properly” shall mean and include the timely filing of the completed application for which exemption is sought on or before the due date specified in subsection (a) of this Code section. *Any clerical error, including, but not limited to, a typographical error, scrivener’s error, or any unintentional immaterial error*

³⁶ (Emphasis added).

or omission in the application shall not be construed as a failure to file properly.³⁷

Additionally, the unsigned oath on the freeport-exemption application provides:

I do solemnly swear[] that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property listed as shown[] is the true market value thereof, and I further swear, or affirm that I returned, for the purposes of being taxed thereon, every species of inventory that I own in my right, or have control of, either as agent, executor, administrator, or otherwise, and in making this application for the purposes of being taxed thereon, I have not attempted, either by transferring my property to another or by another means, to evade the laws governing taxation in this state. I do further swear, or affirm, that in making this application, I have done so by estimating the true worth and value of every species of inventory contained therein.

Below the oath (and above the signature line), the application states “Oath of Person Making Application for Exemption.”

YKK argues the missing signature under the foregoing oath on their initial, timely exemption application was an unintentional and immaterial error or omission, and so it was “file[d] properly” within the meaning of OCGA § 48-5-48.1(c)(1). YKK

³⁷ (Emphasis added).

also contends the trial court erred in “construing” the phrase “clerical error” narrowly against it as the taxpayer. But again, there is nothing in the court’s order suggesting it considered any portion of OCGA § 48-5-48.1 ambiguous or construed any part of the statute for or against either party. Instead, the court found that “a close look at the oath” establishes a signature under the oath is not immaterial. Specifically, the court concluded that a taxpayer *swearing to the accuracy* of the application is not immaterial, as “[s]omeone with authority to speak for the applicant must attest that the [a]pplication is being made in good faith and does not use inflated or deflated values.” The oath also establishes that the applicant is not attempting to evade this state’s tax laws. Under these circumstances, we agree that the omission of a signature on the oath included on the freeport-exemption application is not immaterial or a mere clerical error.

Except when considering a technical term or term of art in a particular industry, Georgia courts “often begin by considering how a word has been defined in dictionaries to determine its plain and ordinary meaning.”³⁸ According to the Oxford

³⁸ *Catoosa County v. Rome News Media*, 349 Ga. App. 123, 128 (825 SE2d 507) (2019). See, e.g., *Miller v. Ga. Ports Auth.*, 266 Ga. 586, 586–89 (470 SE2d 426) (1996) (relying on a dictionary definition of the word “agency” to determine whether the

English Dictionary, the term “clerical error” means “[a]n error made in the *writing or copying* of a document, the compilation of *administrative* information, the use of an administrative system, etc.”³⁹ And Black’s Law Dictionary defines a “clerical error” as

[a]n error resulting from a *minor mistake or inadvertence*, esp. in *writing or copying* something on the record, and not from judicial reasoning or determination.⁴⁰

Georgia Ports Authority qualified as a “department or agency” of the state for purposes of sovereign immunity); *Monumedia II, LLC v. Dep’t of Trans.*, 343 Ga. App. 49, 53(1) n.11 (806 SE2d 215) (2017) (relying on a dictionary to determine the plain meaning of the word “outdoor”); *Mornay v. Nat’l Union Fire Ins. Co. of Pittsburgh, Pa.*, 331 Ga. App. 112, 115(3) (769 SE2d 807) (2015) (looking to the meaning of the word “capable” as defined by dictionaries, when it was not defined by the relevant statute); *Jackson v. State*, 309 Ga. App. 24, 26(1)(a) n.7 & n.8 (709 SE2d 44) (2011) (relying on dictionary definitions of the word “obtain” in the hijacking statute because the statute does not define the word and it is not a term of art or technical term).

³⁹ Oxford English Dictionary 1646 (3rd. ed. 2012) (emphasis added), https://www.oed.com/dictionary/clerical-error_n?tab=meaning_and_use (last visited Sept. 28, 2026).

⁴⁰ Black’s Law Dictionary 563 (7th Ed. 2024) (emphasis added).

Notably, some examples of clerical errors listed in Black’s Law Dictionary are: omitting an appendix from a document, typing an incorrect number, mistranscribing a word, and failure to log a call.⁴¹ There is no similar error here.

We decline to hold, then, that the failure to sign an *oath* confirming the accuracy and substance of the freeport-exemption application is similar to a “technical” error or an error made in the writing or copying of the document. An oath attesting that a taxpayer is not submitting a freeport-exemption application in an attempt to *defraud the state* is no small matter. It goes to the very integrity and legitimacy of the process. So, a taxpayer testifying *under oath* that it is not filing the application in an attempt to evade state laws is not merely a clerical or technical error.

YKK also claims that because the oath on its tax return—which was submitted along with the freeport-exemption application—was signed, the absence of a signature on the application’s oath is “immaterial.” YKK is mistaken. While the oath on YKK’s tax return is similar to the one on the exemption application, the application is a *separate* document generated and required by the Georgia Department of Revenue. Moreover, the substance of the forms—both of which must be submitted with a signed

⁴¹ See *id.*

oath—are not identical. Indeed, while the tax return required YKK to provide the general amount of the property entitled to the exemption (*i.e.*, \$61,331,539), the exemption application required more detail about the property.⁴² As a result, we cannot consider the lack of a signature on the freeport-exemption application to be immaterial merely because it was submitted with a tax return that included a signed oath.⁴³

YKK also maintains that a completed freeport-exemption application does not require a signature. This argument is a nonstarter and foreclosed by precedent. OCGA

⁴² The freeport-exemption application required YKK to provide details about the inventory that was not exempt, as well as specific information regarding its exempted property. So, even though the oaths are similar, the application required YKK to attest to the accuracy of more detailed information.

⁴³ The only case YKK cites for its contention that the lack of a signature on its freeport-exemption affidavit is immaterial is *Georgian Art Lighting Designs, Inc. v. Gwinnett County Bd. of Tax Assessors*, 211 Ga. App. 510 (439 SE2d 687) (1993) (“*Georgian Art*”), which is distinguishable. In *Georgian Art*, we found that the taxpayer’s application for the freeport exemption was properly filed despite inaccuracies on a *tax return*. See *id.* at 511. If anything, *Georgian Art* undermines YKK’s argument that its tax return and exemption application were a *single* filing such that the signature on the return rendered the missing one on the exemption immaterial. See *id.* (rejecting the taxing authority’s suggestion that “we construe the statute broadly to mean that an application for the freeport exemption is not properly filed unless the application and *accompanying schedules* accurately and without error reflect the value of property for which the exemption is sought.” (emphasis added)).

§ 48-5-48.1 is clear that the taxpayer must file a *completed* freeport-exemption application by the deadline.⁴⁴ And it is undisputed that the application the Board uses is generated by the Georgia Department of Revenue. YKK’s sole argument seems to be that because the statute regarding another tax exemption (*i.e.*, the homestead exemption) expressly requires a taxpayer to sign an oath, the oath on the freeport-exemption application does not require a signature. But we have already held that a freeport-exemption application is not properly filed if they include “mistakes such as wrong information and *lack of a signature*.”⁴⁵

In sum, we reject YKK’s arguments that its omission of a signature on the freeport-application oath was a clerical error, immaterial, or not required. The trial

⁴⁴ See OCGA § 48-5-48.1(c)(1) (“For purposes of this subsection, the term ‘file properly’ shall mean and include the timely filing of the *completed* application for which exemption is sought on or before the due date specified in subsection (a) of this Code section.” (emphasis added)); OCGA § 48-5-48.1(c)(2)(B) (“The failure to file timely such *completed* application shall constitute a waiver of the exemption until the first day of the month following the month such completed application is filed properly with the county tax assessor” (emphasis added)).

⁴⁵ *Comm. for Better Gov’t v. Black*, 216 Ga. App. 173, 175(2) (453 SE2d 772) (1995) (emphasis supplied). In its reply brief, YKK suggests *Black* is not relevant because the General Assembly has amended the freeport-exemption statute since it was issued. But YKK has not pointed to any change to the *language* of the statute suggesting that a signature on the freeport-exemption form is no longer necessary.

court did not err, then, in finding that the application was not properly filed by the April 1, 2024 deadline.

3. Lastly, YKK claims the Board could not impose a “penalty” on a timely filed freeport application. This claim also lacks merit.

To begin with, the trial court did not rule on whether the Board could not prorate YKK’s freeport exemption. And again, generally, we do not address arguments not ruled on by the trial court.⁴⁶ But regardless, this argument is based solely on semantics in an attempt to reframe the requirements of OCGA § 48-5-48.1(c)(2)(B) as a tax penalty. Also, the signature of a YKK representative on the freeport application’s oath was *required* for it to be completed and properly filed. Once again, neither party suggests OCGA § 48-5-48.1(c)(2)(B) is ambiguous. And rightly so. The statute explicitly *requires* a prorated reduction in the freeport exemption when the complete application is untimely filed. And as noted above, when the language of a statute is plain and susceptible of “only one natural and reasonable construction, courts must construe the statute accordingly.”⁴⁷ Indeed, in such cases, “judicial

⁴⁶ See *supra* note 33 & accompanying text.

⁴⁷ *Martinez*, 325 Ga. App. at 273 (punctuation omitted).

construction is not only unnecessary but forbidden.”⁴⁸ Here, not only was the Board authorized to enforce the unambiguous provisions of OCGA § 48-5-48.1, it was required to do so.

For these reasons, we affirm the trial court’s grant of summary judgment to the Board.

Judgment affirmed. Gobeil and Pipkin, JJ., concur.

⁴⁸ *Hough*, 279 Ga. at 716(2)(a) (quotation marks omitted).