

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION
CHAPTER 560-11-15
ILLEGAL DIGEST ENTRY REVIEW**

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560-11-15-.01 Definitions

- (1) “Commissioner” means the Commissioner of the Georgia Department of Revenue and shall include any person delegated authority by the Commissioner to administer the provisions of this Chapter and O.C.G.A. § 48-5-342.
- (2) “Digest” means the total listing of taxable assessments on the annual tax roll of a given county that has been certified by the tax receiver or county tax commissioner to the Department of Revenue for the purpose of gaining authorization for billing and collecting ad valorem tax.
- (3) “Illegal Digest Entry” means a real property parcel or other interest in real property that is identified by the Commissioner as appearing illegally on a certified digest because such property is not subject to taxation under Chapter 5 of Title 48. The term shall not apply to disputes concerning value or exemptions utilized to calculate taxable value.
- (4) “Same Property” means a real property parcel or other interest in real property, utilizing substantially the same address or county provided description, which was previously determined to be an Illegal Digest Entry.

AUTHORITY: O.C.G.A. § 48-5-342

560-11-15-.02 Commissioner's Determination of Property Illegally Appearing on a County Digest

- (1) The Commissioner may, upon his or her own initiative, determine whether any property is illegally appearing on a Digest.
- (2) The Commissioner may, upon a written complaint filed with the Department by a taxpayer, determine whether a property is illegally appearing on a Digest. Complaints as to valuation or exempt status of a particular parcel or other interest in real property shall not be considered under this Chapter.
- (3) Upon making a determination of illegality, the Commissioner shall strike any Illegal Digest Entry from the Digest and return the Digest to the county tax commissioner and county board of tax assessors for removal of the Illegal Digest Entry and resubmission of the Digest to the Commissioner.
- (4) A determination letter shall be issued by the Commissioner to the county board of tax assessors and a copy of such letter will be furnished to the taxpayer.

AUTHORITY: O.C.G.A. § 48-5-342

560-11-15-.03 Appeal of Commissioner's Determination

- (1) The county board of tax assessors may appeal the Commissioner's decision to remove property from the Digest by filing an appeal pursuant to this Chapter.
- (2) The appeal shall be in writing, signed by the chairman of the county board of tax assessors, and filed with the office of the Commissioner by the county board of tax assessors within 45 days of the date of mailing of the Commissioner's letter of determination.
- (3) A copy of the appeal filed with the Commissioner shall be mailed to the taxpayer by the county board of tax assessors.

AUTHORITY: O.C.G.A. § 48-5-342

560-11-15-.04 Nature of the Appeal; Hearing Procedure; Evidence

- (1) The county board of tax assessors shall have the right to an appeal hearing before the Commissioner and shall have the right to be represented by legal counsel and to present evidence.

- (2) Documents or other written evidence to be presented at the appeal hearing must be provided to the Commissioner not less than seven (7) days prior to the time of the hearing. The weight and sufficiency of such evidence shall be determined within the sole discretion of the Commissioner.

AUTHORITY: O.C.G.A. § 48-5-342

560-11-15-.05 Ruling; Decision

Upon decision pursuant to an appeal, the Commissioner shall issue a final decision to the county board of tax assessors as to whether the property in question is illegally appearing on the Digest and shall mail a copy to the taxpayer. The decision of the Commissioner shall order the removal or inclusion of the item on the Digest.

AUTHORITY: O.C.G.A. § 48-5-342

560-11-15-.06 Recurring Illegal Digest Entries for Same Property; Revocation of Qualified Status; Reinstatement

- (1) If the Same Property is found by the Commissioner on a Digest within five (5) years of removal under this Chapter, the Commissioner will make a determination on whether the property is an Illegal Digest Entry.
- (2) Where the Commissioner finds such property illegally appearing on the county Digest within five (5) years of removal under this Chapter, the Commissioner shall provide notice in writing to the county board of tax assessors of such finding of illegality. The county board of tax assessors may file an appeal pursuant to this Chapter to the Commissioner's notice no later than 45 days of the date of mailing by the Commissioner of such notice. A copy of such appeal filed with the Commissioner shall be mailed to the taxpayer.
- (3) Where the finding of Illegal Digest Entry is upheld after hearing, or upon failure of the county board of tax assessors to file an appeal, the Commissioner will issue a final decision and serve such final decision on the Department of Community Affairs for appropriate action pursuant to O.C.G.A. § 48-5-342. The Commissioner shall return the Digest to the county for removal of the property and for Digest resubmission. Upon resubmission of the corrected Digest by the county and approval by the Commissioner, the

Department will notify the Department of Community Affairs of such corrective action pursuant to O.C.G.A. § 48-5-342.

- (4) Where the finding of Illegality of Digest Entry is overturned after hearing, the Commissioner will promptly approve the Digest as originally submitted and will issue a final decision in accordance therewith.

AUTHORITY: O.C.G.A. § 48-5-342