



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Digest Submission

2016

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

April 2016

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Lynnette T Riley
Commissioner

State of Georgia
Department of Revenue
Local Government Services Division
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Atlanta, Georgia 30349
Telephone (404) 724-7000
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Ellen Mills
Director

M E M O R A N D U M

TO: Tax Commissioner
Chairman, Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: 2016 Digest Submission Package

DATE: March 4, 2016

The time is here once again to begin preparing the tax digest for submission to the Revenue Commissioner by the due date of **September 1, 2016**, or by the approved extension deadline.

When submitting an extension request, please include an explanation of the circumstances that are delaying submission of the digest and the anticipated schedule for completion. We are also requesting that you include a letter from the board of assessors and other responsible parties to substantiate your request.

You may choose to mail or personally deliver your tax digest. If you choose to personally deliver the digest, please call or email our office ahead of time so we can ensure that DOR staff is available at a time convenient for you.

If you have any questions, do not hesitate to call our office at 404-724-7032. The digest submission files may be downloaded from our website at:

<http://dor.georgia.gov/county-tax-digest-submission-package-2016>



**Department of Revenue
Local Government Services Division
Informational Bulletin
NEW - 2016 Digest Submission Requirement**

March 15, 2016

The chairman of the board of assessors for each county must certify the number, overall value and percentage of total real property parcels under appeal to board of equalization, arbitration, hearing officer and superior court and the number of taxpayers' failure to appear at any hearing, for the prior tax year.

48-5-345. Receipt for digest and order authorizing use

(a) (1) Upon the determination by the commissioner that a county tax digest is in proper form, that the property therein that is under appeal is within the limits of Code Section 48-5-304, and that the digest is accompanied by all documents, statistics, and certifications required by the commissioner, including the number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer, and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year, the commissioner shall issue a receipt for the digest and enter an order authorizing the use of said digest for the collection of taxes. All statistics and certifications regarding real property appeals provided to the commissioner under this paragraph shall be made publicly available on the Department of Revenue website.

(2) Nothing in this subsection shall be construed to prevent the superior court from allowing the new digest to be used as the basis for the temporary collection of taxes under Code Section 48-5-310.

(b) Each year the commissioner shall determine if the overall assessment ratio for each county, as computed by the state auditor under paragraph (8) of subsection (b) of Code Section 48-5-274, deviates substantially from the proper assessment ratio as provided in Code Section 48-5-7, and if such deviation exists, the commissioner shall assess against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy, as prescribed in Code Section 48-5-8, would have produced if the digest had been at the proper assessment ratio and the amount the digest that is actually used for collection purposes will produce. The commissioner shall notify the county governing authority annually of the amount so assessed and this amount shall be due and payable not later than five days after all appeals have been exhausted or the time for appeal has expired or the final date for payment of taxes in the county, whichever comes latest, and shall bear interest at the rate specified in Code Section 48-2-40 from the due date.

(c) Beginning with tax digests on or after January 1, 2016, no county shall be subject to the assessment authorized by subparagraph (b) of this Code section.

FOR MORE INFORMATION
Contact the Local Government Services Division
at 404-724-7003,
Monday through Friday, excluding holidays.
from 8:00 a.m. to 4:30 p.m. EST,
For forms and other information, please visit our website (www.dor.ga.gov).



**Department of Revenue
Local Government Services Division
Informational Bulletin
NEW - 2016 IDA-EZ Certification**

April 18, 2016

Georgia Accounting Standards Board recently adopted Statement #77 to establish financial reporting standards for tax abatement agreements entered into by state and local governments. Governments must include in financial statements dated 12/31/2016 essential information about the nature and magnitude of the reduction in tax revenues through tax abatement programs.

Tax abatement is defined as...a reduction in tax revenues that results from an agreement wherein the government promises to forgo tax revenues to which they are otherwise entitled and the private entity promises to take a specific action after the agreement that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

Development authority leaseback agreements and enterprise zones appear to meet the criteria for GASB#77 reporting.

The Department has included a requirement for certification by the county assessors to include a listing of property owned by development authorities or property located within an enterprise zone to facilitate accurate reporting on the annual tax digest.

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Contact the Local Government Services Division
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Commissioner

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Ellen Mills
Director

MEMORANDUM

TO: Tax Commissioner and Chairman, Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: Net Digest Accuracy for Municipalities

DATE: March 4, 2016

Dear Tax Commissioners and Board of Assessors,

In the 2013 Legislative Session House Bill 463 was passed which changed the ad valorem tax methodology for International Registration Program (IRP) vehicles. Beginning with the 2014 tax year, these vehicles pay an Alternative Ad Valorem Tax (AAVT).

- The Alternative Ad Valorem Tax (AAVT) will be assessed and collected **only** at the DOR motor vehicle Headquarters at the same time the customer pays the annual IRP registration fees.
- The AAVT is determined by the value and rate assigned to each weight class.
- The AAVT will be distributed by DOR to the local governments on an annual basis “based upon the immediately preceding year’s ‘Tax Digest’ of each tax authority and the proportion that the amount of ad valorem taxes to be collected by a jurisdiction bears to the total amount of ad valorem taxes collected statewide.”
- The annual distribution will be made no later than April 1st of each year.

Since the distribution of IRP AAVT is dependent on the ‘Net Ad Valorem Tax Digest’ of each taxing authority in the state, DOR requires that exemptions (Freeport and Homestead) are accurately reflected on the 2016 consolidated summary reports for every ‘Municipality’ in each county regardless of whether the tax commissioner collects real and personal property taxes for those entities.

For 2016, please continue to report Municipal exemptions and accurately reflect net digest amounts.



State of Georgia

Lynnette T. Riley
Commissioner

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Local Government Services Division

Ellen Mills
Director

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November 9, 2015

M E M O R A N D U M

TO: Chairman, Board of Tax Assessors
Tax Commissioner

FROM: Ellen Mills, Director

SUBJECT: 2016 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §§ 48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2016 is **\$63,336**, which amount may be used when determining the eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2016.

<https://www.socialsecurity.gov/news/press/factsheets/colafacts2016.html>

If you have any questions regarding this matter, please do not hesitate to contact our office.



State of Georgia

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Commissioner

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Local Government Services Division

Ellen Mills
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ANNOUNCEMENT

November 9, 2015

TO: Tax Commissioners
Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: 2016 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor child pursuant to O.C.G.A. § 48-5-48; and
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. § 48-5-52.1.

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between ***the greater of*** \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting adjusted amount as of the date of this announcement is **\$73,768** and such amount may be claimed for tax year 2016 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of servicemembers killed in action pursuant to O.C.G.A. § 48-5-52.1.

This information can be found at <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.



GEORGIA DEPARTMENT OF REVENUE

DIGEST SUBMISSION PACKAGE FOR YEAR 2016

All documents and certifications must be signed, dated and in proper form before the Commissioner is authorized to Issue an Order allowing the county to bill and collect taxes for 2016.

**These forms may be found on our website
<http://dor.georgia.gov/county-tax-digest-submission-package-2016>**

CHECKLIST FOR 2016 DIGEST SUBMISSION

1. Consolidation Sheets (PT10A) - The consolidation sheets are essential to the proper completion of the digest; therefore, a sheet for each of the taxing jurisdictions in your county must be submitted. All requested information must be complete. Failure to submit properly completed consolidation sheets may delay the Commissioner's letter and order authorizing the billing and collection of taxes.

- State – **State levy is zero...but state consolidations with accurate exemptions still required**
- County-Wide
- County-Wide School
- Independent School
- County Unincorporated
- County Incorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at an assessment level other than 40% if authorized by O.C.G.A. 48-5-7(d)
- Each County or City Tax Allocation District.

2016 Consolidation sheets for each municipality must include accurate CITY homestead and freeport exemption amounts. In the past city sheets that reflected county exemptions have been accepted, but now, in order to facilitate the provisions of HB463 regarding the distribution of tax on IRP vehicles, accurate city net digest values must be submitted.

2016 Consolidation sheets must reflect accurate classification and stratification of exempt and taxable property subject to Development Authority lease agreements. In the past development authority payment-in-lieu-of-tax (PILOT) agreements have been incorrectly reported on tax digests.

XML DATA FILE –A file layout for the required electronic XML data file for sending the county consolidation sheet data to DOR, may be found in the 2016 Digest submission Package online.

MAKE SURE TO CHECK FOR ACCURACY PRIOR TO SUBMITTING:

- County name & number; tax district name & number; and total parcel count.
- Total of P3, P4, and P5 Counts = SA Count.
 - The SF exemption amount will most often equal the percentage of exemption passed by the county, i.e., 20%, 40%, 60%, 80% or 100%, of the total IP and CP value, however, this rule would not apply if Freeport applications were filed after the return deadline reducing the exemption to the applicable percentage. In these cases, the county must provide a copy of the property record card showing the amount of inventory subject to Freeport and the date the application was filed.
- Motor vehicle value = total value of vehicles returned during 2015 using 2014 millage rate.
- Timber value = total 100% value of sales/harvests reported during 1st, 2nd, 3rd and 4th quarters of 2015.
- Mobile Home value = Mobile Home Digest value provided to the Tax Commissioner on January 5th 2016.
- Heavy Duty Equipment value = total value of equipment billed during 2015 using 2014 millage rate.

2. County Millage Rate Form (PT-35) and Levies - Submit 3 copies, signed by chairman of board of commissioners, and include a copy of the Resolutions of Levy from the County governing authority and School Board. Provide a memo stating the use of Insurance Premium Tax funds if such funds are not used to rollback the millage rate for unincorporated county.

- _____ **3. City Millage Rate Form (PT-38)** - If the city has provided the form to you at the time of digest submission
- _____ **4. Taxpayer Brochure** - One updated copy with changes brought about by legislative revisions since the previous year.
- _____ **5. Certification from Chairman regarding property owned by Development Authority**
- _____ **6. Certification from Chairman regarding property located within Enterprise Zones**
- _____ **7. Local Exemptions Form** - with all applicable information completed and copies of results of referendums approving such local exemption for both COUNTY and CITIES. Even if there were no changes since the last year, we are asking for a full reporting so as to update our files.
- _____ **8. Freeport Exemption Resolution** – Copies of the resolutions implementing the exemption amount for COUNTY and CITY. Looking for changes regarding % exemption, Fulfillment Centers, and Level 2.
- _____ **9. Current Use Assessments –**
- a. Conservation Use Assessment - Include all new or renewal covenants for which the first year of the new or renewal covenant began for tax year 2016, along with the number of acres, map and parcel number and the name of all persons having a beneficial interest in the property.
- b. Forest Land Conservation Use Assessment - Include all covenants along with the number of acres, map and parcel number.
- c. Current Use Registry in electronic format
- _____ **10. List of “Reason Codes”** - established by the board of assessors pursuant to the “Taxpayer Bill of Rights” for the purpose of providing a simple, non-technical explanation of the basis for the assessment change.
- _____ **11. Change of Assessments Lists** - Provided on CD or via electronic download and accompanied by:
- a. Memo signed by BTA chairman indicating (1) Number of REAL property notices mailed and date of mailing such notices; and (2) Number of PERSONAL property notices mailed and date of mailing.
- b. One copy of an assessment notice for real or personal property.
- _____ **12. Pending Appeals List** - must be signed by both board of commissioners and school superintendent.
- a. Public Utility
- b. Other Properties (total of all appeals, current and past years pending) *NOTICE: OCGA 48-5-304 has been amended so that the Revenue Commissioner is now prevented from issuing an order to bill and collect when value in dispute exceeds 5% of the total taxable digest. The pending appeals list requires that the Board of Assessors certify the Value and Number of properties in Dispute and that the County Governing Authority and County School Board acknowledge such information.*
- c. **NEW - A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers’ failure to appear at any hearing for 2015 tax year.**
- d. **NEW – A Certification signed by chairman of board indicating percentage of property appealed for current year. (# parcels under appeal = or > 3% total parcels) or (sum of assessed value under appeal = or > 3% gross tax digest)**

_____ **13. Final Digest:**

- a. The 2016 **Taxable** Digest in alpha order and print Image format on CD or DVD or by electronic download
- b. The 2016 **Exempt** Digest in alpha order and print Image format on CD or DVD or by electronic download
- c. Copy the board of assessors appraisal file CD/DVD produced for the Georgia Department of Audits.

_____ **14. PT32.1A Worksheets; PT32.1 Computation of Millage Rollback forms; Advertisements & Press Releases**

The **'amended'** Worksheet PT-32.1A for each affected jurisdiction signed by Tax Commissioner.

The Rollback Computation PT-32.1 form for Incorporated & Unincorporated M&O and School M&O signed by all required officials.

NOTICE: OCGA 48-5-32.1 requires a specific format for 'Notice of Tax Increase' advertisements for Maintenance and Operation levies only. A PT32.1 is no longer required for special districts and bonds.

NOTICE: OCGA 48-5-32.1 require 'Notice of Tax Increase' advertisements for Maintenance and Operation to be published in a newspaper of general circulation and on the county or school official website. Therefore copies of such newspaper and website publications are required.

If the Proposed Current Year's Millage exceeds the Rollback Millage Rate as calculated on the PT-32.1 Form, the actual pages of the newspapers showing the advertisement for each of the three "Notice of Public Hearing" in the form required by O.C.G.A. §48-5-32.1.

If the Proposed Current Year's Millage exceeded the Rollback Millage Rate calculated on the PT-32.1 Form, the Press Release required by O.C.G.A. §48-5-32.1.

The actual page of the newspaper showing the Advertisement of "Current Tax Digest and 5 Year History of Levy" in the form required by O.C.G.A. §48-5-32

_____ **15. Miscellaneous documents:**

- a. Tax Official Certification - *COMPLETED BY BOARD OF ASSESSORS AND INCLUDES PARCEL COUNT.*
- b. Tax Allocation District Certification
- c. Tax Commissioner Bond
- d. FLPA Reimbursement Request (PT77)

2016 FLPA Grant Request (PT77) must include a digital copy of each recorded FLPA covenant.

COUNTY WIDE % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice of Notice of Tax Increase			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			
Web Site Notice of Five Year History			

UnINCORPORATED % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice of Notice of Tax Increase			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			
Web Site Notice of Five Year History			

INCORPORATED % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice of Notice of Tax Increase			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			
Web Site Notice of Five Year History			

_____ % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice of Notice of Tax Increase			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			
Web Site Notice of Five Year History			

SCHOOL % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice of Notice of Tax Increase			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			
Web Site Notice of Five Year History			

COUNTY NAME: _____ COUNTY NO: _____ TAX DISTRICT NAME: _____ TAX DISTRICT #: _____ TOTAL PARCEL COUNT: _____

RESIDENTIAL			
Code	Acres	40% Value	
R1			
R3			
R4			
R5			
R6			
R9			
RA			
RB			
RF			
RI			
RZ			

FOREST LAND CONSERVATION USE			
Code	Count	Acres	40% Value
J3			
J4			
J5			
J9			

EXEMPT PROPERTY		
Code	Count	40% Value
E0		
E1		
E2		
E3		
E4		
E5		
E6		
E7		
E8		
E9		
TOTAL		

FLPA FAIR MARKET ASSMT			
Code	Count	Acres	40% Value
F3			
F4			
F5			
F9			
TOTAL			

RESIDENTIAL TRANSITIONAL			
Code	Count	Acres	40% Value
T1			
T3			
T4			

ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value
W3			
W4			
W5			

HOMESTEAD & PROPERTY EXEMPTIONS			
Code	Count	M&O AMOUNT	BOND AMOUNT
S1			
SC			
S3			
S4			
S5			
SD			
SS			
SE			
SG			
S6			
S8			
S9			
SP			
SF			
ST			
SH			
SA			
SV			
SB			
SJ			
SW			
SN			
TOTAL			

COMMERCIAL			
Code	Count	Acres	40% Value
C1			
C3			
C4			
C5			
C9			
CA			
CB			
CF			
CI			
CP			
CZ			

HISTORIC			
Code	Count	Acres	40% Value
H1			
H3			

INDUSTRIAL			
Code	Count	Acres	40% Value
I1			
I3			
I4			
I5			
I9			
IA			
IB			
IF			
II			
IP			
IZ			

AGRICULTURAL			
Code	Count	Acres	40% Value
A1			
A3			
A4			
A5			
A6			
A9			
AA			
AB			
AF			
AI			
AZ			

PREFERENTIAL			
Code	Count	Acres	40% Value
P3			
P4			
P5			
P6			

CONSERVATION USE			
Code	Count	Acres	40% Value
V3			
V4			
V5			
V6			

PUBLIC UTILITY			
Code	Count	Acres	40% Value
U1			
U2			
U3			
U4			
U5			
U9			
UA			
UB			
UF			
UZ			

BROWNFIELD PROPERTY			
Code	Count	Acres	40% Value
B1			
B3			
B4			
B5			
B6			

SUMMARY			
PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
Residential			
Residential Transitional			
Historic			
Agricultural			
Preferential			
Conservation Use			
Brownfield Property			
Forest Land Cons. Use			
Environmentally Sensitive			
Commercial			
Industrial			
Public Utility			
Motor Vehicle			
Mobile Home			
Heavy Duty Equip.			
Timber - 100%			
Gross Digest Total			
Exemptions-Bond			
Net Bond Digest			
Gross Digest Total			
Exemptions-M&O			
Net M&O Digest			

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O BOND			

I, _____, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all tax returns received from the taxpayer (or assessed against defaulters) in said county of _____ for the year _____, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this ____ day of _____, 20____.

Receiver of Returns



<http://www.dor.ga.gov>

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2016 MILLAGE ADJUSTMENT

Shown below are the 2015 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2016 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2016 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

- Applicable services include:
- a. Police protection, except such protection provided by the county sheriff;
 - b. Fire protection;
 - c. Curbside or on-site residential or commercial garbage & solid waste collection;
 - d. Curbs, sidewalks and street lights;
 - e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service. Please contact the Local Government Service's Division at 404-724-7032 if you have any questions.

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	702,021.33	2,705,190.26	Cook	455,243.20	1,404,043.55
Atkinson	256,015.25	288,367.83	Coweta	4,529,759.03	12,733,440.53
Bacon	400,135.36	740,418.58	Crawford	610,017.49	429,722.97
Baker	146,796.77	164,889.07	Crisp	614,373.63	1,836,773.32
Baldwin	1,440,938.66	3,866,915.22	Dade	752,195.70	1,684,211.77
Banks	780,326.94	2,523,164.96	Dawson	1,044,267.22	5,896,654.68
Barrow	2,309,910.49	5,859,214.72	Decatur	745,320.34	2,240,959.49
Bartow	3,600,850.87	13,352,082.71	Dekalb	26,449,871.14	
Ben Hill	449,365.03	1,045,221.37	Dodge	709,106.62	968,656.16
Berrien	590,808.47	916,077.54	Dooly	301,413.61	713,327.81
Bibb		29,956,710.67	Dougherty	899,097.44	6,200,480.47
Bleckley	414,830.78	550,309.34	Douglas	5,028,878.56	16,727,685.70
Brantley	883,142.41	846,435.81	Early	268,873.75	657,427.45
Brooks	600,308.01	741,735.49	Echols	211,719.05	106,705.46
Bryan	984,383.37	3,095,261.89	Effingham	2,042,243.86	5,594,438.43
Bulloch County	2,078,615.03		Elbert	772,874.26	1,201,786.20
Bulloch School		10,442,914.02	Emanuel	618,519.84	1,139,475.89
Burke	815,595.95	4,373,715.11	Evans	399,925.43	\$693,337.13
Butts	922,925.02	2,492,664.93	Fannin	1,104,570.94	3,523,648.08
Calhoun	84,603.65	219,665.37	Fayette	2,545,457.12	10,586,215.86
Camden	841,365.42	3,294,054.51	Floyd	3,086,353.63	7,250,394.53
Candler	347,021.91	608,735.37	Forsyth	8,926,052.13	29,227,145.07
Carroll	3,618,432.90	9,286,833.35	Franklin	824,150.79	2,000,317.55
Catoosa	2,694,930.56	6,891,692.21	Fulton	4,586,703.79	35,663,526.90
Charlton	372,896.35	644,912.93	Gilmer	1,370,610.57	2,884,313.15
Chatham	4,576,574.45	15,323,648.96	Glascocock	115,254.10	83,301.75
Chattahoochee/Cusseta		830,843.33	Glynn	3,371,707.25	14,522,242.31
Chattooga County	978,662.66		Gordon	1,972,703.02	5,630,273.10
Chattooga School		1,610,039.07	Grady	782,741.18	1,485,885.27
Cherokee	8,166,298.78		Greene	531,396.98	2,601,568.86
Clarke/Athens		21,976,511.00	Gwinnett	31,885,392.99	
Clay	103,287.83	110,752.39	Habersham	1,613,190.01	
Clayton	10,722,724.98	33,190,116.84	Habersham School		5,594,009.70
Clinch	193,717.16	289,468.67	Hall	6,814,792.26	21,912,156.53
Cobb	26,709,770.19		Hancock	419,921.70	283,289.20
Coffee	1,385,515.93	3,335,099.93	Haralson	934,261.49	1,592,437.15
Colquitt County	1,477,362.32		Harris	1,455,896.50	1,808,039.03
Colquitt School		5,270,496.40	Hart	1,028,049.77	2,013,422.50
Columbia	5,779,237.33	16,926,502.42	Heard	525,098.94	3,038,122.18

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	7,515,029.15	21,001,824.04	Quitman		162,427.50
Houston County	2,663,125.46		Rabun County	626,812.25	
Houston School		22,267,705.56	Rabun School		3,238,172.87
Irwin	322,039.69	388,405.14	Randolph	145,012.33	223,360.89
Jackson	1,908,568.00	5,623,028.06	Richmond/Augusta		30,604,892.68
Jasper	576,742.85	546,531.76	Rockdale	3,674,905.31	
Jeff Davis	555,906.84	1,098,735.86	Schley	167,842.72	161,593.34
Jefferson	483,846.79	961,269.22	Screven	576,427.95	862,153.17
Jenkins	273,964.66	473,919.39	Seminole	302,778.19	605,542.49
Johnson	293,646.03	361,784.14	Spalding	2,104,227.06	5,249,688.34
Jones	1,333,399.66	1,617,915.37	Stephens	899,884.70	2,117,348.46
Lamar	569,500.11	865,614.42	Stewart	180,543.76	109,423.80
Lanier	352,165.30	264,349.79	Sumter	740,124.46	1,884,458.48
Laurens	1,448,496.31	4,544,034.51	Talbot	268,401.40	277,043.87
Lee	1,303,011.63	2,676,857.95	Taliaferro	54,740.45	59,300.49
Liberty	1,116,852.11	2,943,069.22	Tattnell	882,355.16	1,192,451.60
Lincoln	337,469.88	512,601.44	Taylor	306,557.01	489,552.66
Long	669,009.11	326,590.00	Telfair	306,032.17	420,077.34
Lowndes	2,569,809.53	12,057,548.73	Terrell	215,812.78	498,548.51
Lumpkin	1,297,605.81	2,414,374.37	Thomas	1,156,582.24	3,820,199.12
Macon	420,131.63	523,414.11	Tift	1,146,347.92	5,292,277.52
Madison	1,314,243.13	1,289,267.23	Toombs	650,062.51	1,935,373.75
Marion	343,190.60	253,689.67	Towns County	456,187.90	1,366,836.82
McDuffie	763,794.59	2,163,924.69	Towns Schools		1,706,504.92
McIntosh	649,432.71	923,136.05	Treutlen	198,020.82	216,890.30
Meriwether	758,231.32	930,625.19	Troup	1,677,692.42	4,827,313.18
Miller	217,124.87	329,127.83	Turner	203,584.09	516,271.34
Mitchell County	688,795.45		Twiggs	405,173.79	479,115.71
Mitchell School		1,823,152.02	Union	1,086,621.53	3,045,563.57
Monroe	1,177,838.12	3,058,933.60	Upson	924,971.88	1,687,716.87
Montgomery	258,691.92	271,050.58	Walker	2,759,642.90	3,589,724.10
Morgan	659,824.47	2,527,514.04	Walton	2,955,196.99	6,369,139.88
Murray	1,806,329.85	3,242,050.27	Ware	1,137,005.83	3,541,982.17
Muscogee/Columbus		68,937,803.52	Warren	184,742.45	257,387.68
Newton	4,312,371.74	8,175,605.04	Washington	564,251.74	1,337,106.43
Oconee	1,480,353.89	5,743,905.82	Wayne	976,983.18	1,867,585.46
Oglethorpe	696,143.16	597,136.01	Webster		154,890.87
Paulding	6,663,849.28	12,808,330.90	Wheeler	201,484.74	213,650.63
Peach	679,190.94	1,986,168.40	White	1,216,413.60	2,198,621.66
Pickens	1,313,298.42	2,853,149.42	Whitfield	3,477,199.39	10,582,938.01
Pierce	742,066.35	1,125,976.46	Wilcox	227,096.76	194,870.85
Pike	809,192.94	728,378.68	Wilkes	299,891.59	628,311.14
Polk	1,371,082.92	2,376,405.60	Wilkinson	247,460.42	520,722.59
Pulaski	329,492.37	434,544.29	Worth	723,749.56	974,600.11
Putnam	773,189.16	1,431,647.53	Totals	293,924,248.19	726,662,825.09

<http://dor.georgia.gov>

March 4, 2016

TO: City Clerk / Manager

FROM: Ellen Mills, Director

SUBJECT: 2016 City and Independent School Millage Rate Certification (Form PT-38)

City Millage Rate Form-

- Enclosed find the annual 'City & Independent School Millage Rate Certification' form PT-38.
- **Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds received by your entity for the previous calendar year must be used to roll back the applicable 2016 municipal millage rate.**
- ***Please fax a written request to (404) 724-7011 if you need the total amount of sales tax your municipality received in calendar year 2014. Should you have further questions, please contact Cindy Dunlap or Jonathan Ussery at (404) 724-7040.***
- Once your 2016 city millage rate has been adopted for your City and/or Independent School System, please complete the enclosed form with all the requested information. You may mail or fax this form to us using the information found at the top of the PT-38.
- **It is mandatory that this form be completed and returned to our office even if the 'net' and 'gross' millage rates are zero.**

This form and instruction may be found on our website at:

<http://www.dor.ga.gov>

Should you have any questions, please contact Local Government Services at (404) 724-7003.

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2016

<http://www.dor.ga.gov>



Complete this form once the levy is determined, and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404) 724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Service Division with the millage rates for the distribution of Railroad Equipment Tax and the Homeowner Tax Relief Grant.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003 Fax: (404) 724-7011

CITY NAME	ADDRESS	CITY, STATE, ZIP	
FEI #	CITY CLERK	PHONE NO.	FAX
OFFICE DAYS / HOURS	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.		

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

CITY		INDEPENDENT SCHOOL	
Exemption Amount	Qualifications	Exemption Amount	Qualifications

If City and School assessment is other than 40%, enter percentage millage is based on _____%. Please list below the millage rate in terms of mills.
EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate						0.000
Independent School System						0.000
Special Districts						0.000
						0.000
						0.000

**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.

Name of County(s) in which your city is located:

--	--	--

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2016

Date

Mayor or City Clerk

PREFERENTIAL and SPECIALIZED ASSESSMENT PROGRAMS

The **Agricultural Preferential Assessment** program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40% of fair market. The property owner must enter a 10-year covenant with the board of assessors and penalties may apply if the covenant is breached.

The **Conservation Use Assessment** program provides for an assessment based on a statutory 'use-value' as opposed to an assessment based on 'fair market value.' Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10-year covenant with the board of assessors and penalties may apply if the covenant is breached.

Forest Land Conservation Use Assessment provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. This 15-year covenant agreement between the taxpayer and local board of assessors is limited to forest land tracts consisting of more than 200 acres. Penalties may apply if the covenant is breached.

Rehabilitated and Landmark Historic Assessment includes property that qualify for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

Brownfield Property Assessment includes property which qualifies for participation in the State's Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup the certain costs associated with the cleanup.

EXEMPT PROPERTY

Computer Software may be exempt when it is installed on computer hardware as an operating system.

Farm Products may be exempt when still in the hands of the producer and **Farm Equipment** used in the direct cultivation of the soil may exempt from ad valorem taxation when owned by certain persons. This includes farm equipment held under a lease purchase agreement.

Household goods are exempt when not held for sale and when used within the home.

Personal Property valued less than \$7500 is exempt when the total taxable value of all personal property in the county owned by the taxpayer, as determined by the board of tax assessors, does not exceed \$7500. (Calculation does not include the value of mobile homes, motor vehicles or trailers)

Level 1 Freeport Inventory includes certain raw materials, goods in process and finished goods held by the manufacturer or distributor. Each county or city governing authority may set, by resolution, the percentage of exemption after approval of the qualified categories of inventory by voters. Property owners seeking this exemption must apply annually.

Level 2 Freeport Inventory includes finished goods constituting the inventory of a business which would not otherwise qualify for a Level 1 Freeport. Each county or city governing authority may set, by resolution, the percentage of exemption after approval by voters. Property owners seeking this exemption must apply annually.

The following property types may be exempt from ad valorem taxation when specific qualifications are met:

- Public Property
- Places of Religious Worship
- Single Family Residences owned by Religious Groups
- Purely Public Charity
- Non-Profit Hospital
- Colleges, Academy, Seminary of Learning
- Personal Property held as Endowment for College
- Public Library
- Books, Paintings, Statuary Kept in a Public Hall
- Air and Water Pollution Control Equipment
- Non-Profit Home for the Aged
- Non-Profit Home for the Mentally Handicapped
- Headquarters or Post Home for Veteran Organization
- Certain Historical Fraternal Benefit Association

ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the board of assessors. The board of assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the board of assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$750,000. or certain wireless property with an aggregate value greater than \$750,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the board of assessors. The taxpayer must submit a certified appraisal of the subject property which the board of assessors may accept or reject. If the taxpayers appraisal is rejected the board of assessors must certify the appeal to the county clerk of superior court for arbitration. The arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.



IMPORTANT TAX INFORMATION

XXXXXXXXXX
Tax Commissioner
XXXXXX County
XXXX, Ga. XXXXX

Phone (xxx) xxx-xxxx
FAX (xxx) xxx-xxx

The duties and responsibilities of this office are many and varied, but our main function is to serve you, the citizens of our community. This brochure has been furnished to help answer some of your questions regarding county taxes.

Please feel free to contact this office if you have any questions on the information addressed in this brochure, or any problems receiving efficient and personal service from our office.

XXXXXXXXXX
Tax Commissioner

XXXXXXXX COUNTY

GENERAL INFORMATION: 2015

Ad valorem tax, more commonly known as property tax, is a large source of revenue for local governments in Georgia. The basis for ad valorem taxation is either the current use value or in most cases the fair market value, which is established as of January 1 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$1.00 for each \$1,000 of assessed value, or .001).

Entities involved in ad valorem taxation:

The **County Tax Commissioner**, an office established by the Constitution and elected in all counties except one, is the official responsible for receiving tax returns filed by taxpayers or designating the board of tax assessors to receive them; receiving and processing applications for homestead exemption; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collecting, disbursing and accounting for ad valorem taxes collected on behalf of the county, county school and State of Georgia.

The **County Board of Tax Assessors**, appointed by the county governing authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The board notifies taxpayers of their real property assessments annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessments made by the board of tax assessors. The appeal process available to taxpayers also includes **Hearing Officers** and **Arbitration** in lieu of an appeal to the board of equalization .

The **Board of County Commissioners or County Governing Authority** (or the sole Commissioner in some counties), an elected body, who establish the budget for county government operations each year, and then adopt the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

The **County Board of Education** establishes the annual budget for school purposes and they then recommend their mill rate, which, with very few exceptions, must be levied for the school board by the county governing authority.

The **State Revenue Commissioner** exercises general oversight of the entire ad valorem tax process which includes annual audits of tax assessors and tax commissioners and the approval of county tax digests.

TAX RETURNS

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1 of the tax year. In all counties, the time for filing returns is January 1 through April 1st. Returns are filed with either the Tax Commissioner or the Tax Assessor. The tax return is a descriptive listing of the property owned by the taxpayer which includes the taxpayer's declaration of the value of the property.

Once the initial tax return is filed, the law provides for an automatic renewal of that return each succeeding year at the value finally determined for the preceding year and the taxpayer is required to file a new return only as additional property is acquired, improvements are made to existing property, or other changes occur. A new return, filed during the return period, may also be made by the taxpayer to declare a different value from the existing value where the taxpayer is dissatisfied with the current value placed on the property by the board of tax assessors.

HOMESTEAD EXEMPTIONS

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to property owned by the taxpayer and claimed as his or her legal residence.

Applications for Homestead Exemption: An applicant seeking a homestead exemption shall file a written application with the County Tax Commissioner at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including April 1, for which the exemption is sought. Homestead applications received after that date may be applied to the *next* year's tax bill. Once granted, the homestead exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different exemption.

Local Homestead Exemptions: Under authority of the State Constitution several different types of homestead exemptions are provided. In addition, local governments are authorized to provide for increased exemption amounts and several have done so. The tax commissioner in your county can answer questions regarding the standard state exemptions as well as any local exemptions that are in place.

Surviving Spouse Homestead Provision: An un-remarried surviving spouse may continue to receive the homestead exemption at the base value established for the deceased spouse, upon application and qualification. *This exemption only applies to those counties that passed a local base year floating exemption.*

The Standard Homestead Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 which is deducted from the 40% assessed value of the homestead property. The exemption applies to the maintenance and operation portion of the mill rate levy of the county and the county school system and the State mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

The Standard Elderly School Tax Homestead Exemption is an increased homestead exemption for homeowners 62 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption applies to school tax including taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property.

The Standard Elderly General Homestead Exemption is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is in an amount up to \$4,000 deducted from the 40% assessed value of the homestead property applies to county, school and state tax and it does apply to taxes levied to retire bonded indebtedness.

Homestead Exemption for Senior Citizens is in an amount equal to the actual levy for state ad valorem tax purposes on the residence and no more than 10 contiguous acres of land for qualified applicants age 65 and older.

The Disabled Veterans Homestead Exemption is available to certain disabled veterans or un-remarried spouses or minor children in an amount equal to \$60,000 plus an economic indicator provided by the Department of Veterans Affairs. Such exemption amount is deducted from the 40% assessed value of the homestead property and applies to all ad valorem tax levies. However, it is restricted to certain types of very serious disabilities and specific proof of disability, either from the Veterans Administration or from a private physician, is required.

The Surviving Spouse of Member of Armed Forces killed in Action Exemption is available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in or who died as a result of any war or armed conflict engaged in by the United States. The surviving spouse must furnish appropriate documentation from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse of a peace officer or firefighter who was killed in the line of duty. The surviving spouse is exempt from the full value of the homestead with respect to all ad valorem.

The Floating or Varying Homestead Exemption is an exemption which is available to homeowners 62 or older with gross household incomes of \$30,000 or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased.

Property Tax Deferral Program provides for a method for qualified property owners 62 and older with gross household income of \$15,000 or less to defer but not exempt the payment of ad valorem taxes on a part or all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time that the deferred taxes plus interest reach a level equal to 85% of the property's fair market value.

Approval or Denial of Homestead: With respect to all of the homestead exemptions, the board of tax assessors makes the determination as to eligibility; however, if the application is denied the taxpayer must be notified and an appeal procedure then is available for the taxpayer.

2016 Economic Development Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Leasehold Interest Value
1	Appling	REAL	19	002 01019A	C	1-Uninc	Appling Co Industrial Dev Auth	4,286,500	428,650
1	Appling	REAL	26	002 02008	I	1-Uninc	Appling Co Industrial Dev Auth	121,100	NA
1	Appling	REAL	28	002 02010	I	1-Uninc	Appling Co Industrial Dev Auth	1,234,600	617,300
1	Appling	REAL	29	002 02011	I	1-Uninc	Appling Co Industrial Dev Auth	123,400	12,340
1	Appling	REAL	30	002 02013	I	1-Uninc	Appling Co Industrial Dev Auth	1,650,000	330,000
1	Appling	Personal	01-1259		I	1-Uninc	Appling Co Industrial Dev Auth	1,300,000	NA
1	Appling	Personal	15-9984		I	1-Uninc	Appling Co Industrial Dev Auth	1,190,000	357,000
1	Appling	Personal	04-1154		I	1-Uninc	Appling Co Industrial Dev Auth	1,245,000	498,000
1	Appling	Personal	13-6788		I	1-Uninc	Appling Co Industrial Dev Auth	1,375,000	137,500
1	Appling	REAL	43	002 03014	I	3-City1	Appling Co Industrial Dev Auth	1,100,000	NA
1	Appling	REAL	44	002 03015	I	3-City1	Appling Co Industrial Dev Auth	1,133,000	NA
1	Appling	REAL	46	002 04001	C	3-City1	Appling Co Industrial Dev Auth	5,290,000	NA
1	Appling	REAL	47	002 04010	C	3-City1	Appling Co Industrial Dev Auth	8,700,000	5,220,000
1	Appling	REAL	68	002 06006	I	3-City1	Appling Co Industrial Dev Auth	700,000	350,000
1	Appling	Personal	01-1260		I	3-City1	Appling Co Industrial Dev Auth	15,400,000	4,620,000
1	Appling	Personal	14-2232		I	3-City1	Appling Co Industrial Dev Auth	700,000	NA
1	Appling	Personal	14-2233		I	3-City1	Appling Co Industrial Dev Auth	800,000	80,000
1	Appling	REAL	94	002 09003	I	4-City2	Appling Co Industrial Dev Auth	1,000,000	100,000

I hereby certify that this is a complete listing of Development Authority owned property as of Jan 1, 2016 and the values stated represent the 2016 assessment of such property made by the Spalding County Board of Assessors and included on the 2016 tax digest.

Chairman County Board of Assessors

Date

2016 Enterprize Zone Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Exmp %	Taxable Value
1	Appling	REAL	19	002 01019A	C	1-Uninc	HUDSON PROPERTIES LLC	4,286,500	20	857,300
1	Appling	REAL	26	002 02008	I	1-Uninc	HUDSON PROPERTIES LLC	121,100	80	96,880
1	Appling	REAL	28	002 02010	I	1-Uninc	HUDSON PROPERTIES LLC	1,234,600	60	740,760
1	Appling	REAL	29	002 02011	I	1-Uninc	HUDSON PROPERTIES LLC	123,400	20	24,680
1	Appling	REAL	30	002 02013	I	1-Uninc	MARKET HOMES LLC	1,650,000	20	330,000
1	Appling	REAL	31	001 2159	I	1-Uninc	MARKET HOMES LLC	1,300,000	80	1,040,000
1	Appling	REAL	32	015 9984	I	1-Uninc	MARKET HOMES LLC	1,190,000	40	476,000
1	Appling	REAL	33	004 1154	I	1-Uninc	HUDSON PROPERTIES LLC	1,245,000	40	498,000
1	Appling	REAL	34	013 6788	I	1-Uninc	HUDSON PROPERTIES LLC	1,375,000	20	275,000
1	Appling	REAL	43	002 03014	I	3-City1	HUDSON PROPERTIES LLC	1,100,000	20	220,000
1	Appling	REAL	44	002 03015	I	3-City1	HUDSON PROPERTIES LLC	1,133,000	80	906,400
1	Appling	REAL	46	002 04001	C	3-City1	MARKET LLC	5,290,000	80	4,232,000
1	Appling	REAL	47	002 04010	C	3-City1	MARKET LLC	8,700,000	60	5,220,000
1	Appling	REAL	68	002 06006	I	3-City1	MARKET LLC	700,000	60	420,000
1	Appling	REAL	69	001 1260	I	3-City1	MARKET LLC	15,400,000	40	6,160,000
1	Appling	REAL	70	014 2232	I	3-City1	MARKET LLC	700,000	40	280,000
1	Appling	REAL	71	014 2233	I	3-City1	MARKET LLC	800,000	20	160,000
1	Appling	REAL	94	002 09003	I	4-City2	MARKET LLC	1,000,000	20	200,000

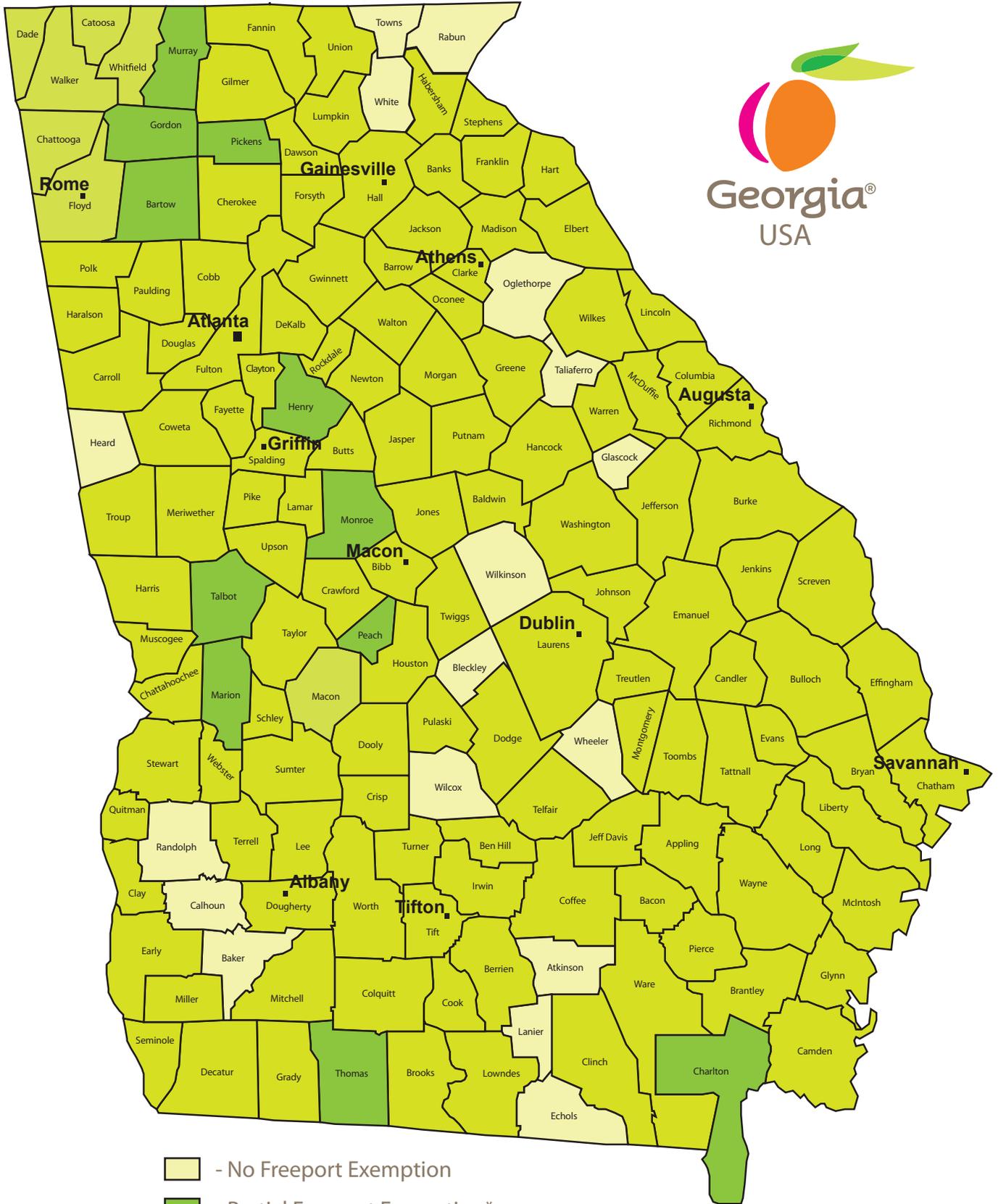
I hereby certify that this is a complete listing of property included in Enterprize Zones as of Jan 1, 2016 and the values stated represent the 2016 assessment of such property made by the Spalding County Board of Assessors and included on the 2016 tax digest.

Chairman County Board of Assessors

Date

Georgia Department of Economic Development

Freeport Exemptions Map



- No Freeport Exemption
- Partial Freeport Exemption*
- Full Freeport Exemption

*Partial exemptions may include: 100% exemptions on certain classes of goods or partial exemptions on all classes.

Information Provided by the Georgia Department of Revenue. Please contact your county Tax Assessor for further information.

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2016

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant

coname digyr parcel_no totalacres covacres lastname firstname middle address1 address2 address3 city state zip mo1 mo2 mo3 mo4 mo5 mo6 ccy flcy

10.

2

NOTICE OF ASSESSMENT REASONS			
Reason Description	Reason Code	Property Type	COA TYPE
2015 ABOS REAPPRAISE NEW VALUE GUIDE	AR	Personal	Real
3 YEAR FIELD REVIEW COMPLETE 14-15-16	1C	Personal	Real
ABOS Appraisal compared to Return Value	18	Personal	Real
ABSORPTION RATE APPLIED	AR	Real	Real
ABSORPTION RATE REMOVED	AB	Real	Real
ACCOUNT AUDIT 2012 2013 2014 PERSONAL PROPERTY	3A	Personal	Real
ACCOUNT REVIEW 2012 2013 2014 PERSONAL PROPERTY	3R	Personal	Real
ACCOUNT REVIEW COMPLETED TAX YEAR 2015	AP	Personal	Real
ACREAGE CHANGED	AC	Real	Real
ADDITION TO HOUSE	AD	Real	Real
AMOUNT OF ACREAGE IN DISPUTE	DA	Real	Real
ANNUAL DEPRECIATION APPLIED	AD	Personal	Real
ANNUAL NOTICE WITH TAX ESTIMATE	AN	Real	Real
Annual Notice: No change in return/previous value	C2	Real	Real
ASSESSMENT NOTICE WITH TAX ESTIMATE PER SB346	BS	Real	Real
BOA MEETING 10.13.2014	O1	Personal	Real
BOA MEETING 6.8.2015 - 30 DAY	12	Real	Real
BOA MEETING 6.8.2015 - 30 DAY	86	Personal	Real
BOA MEETING 6.8.2015 - 45 DAY	87	Personal	Real
BOA MEETING 7.13..2015 - 30 DAY	33	Personal	Real
BOA MEETING 7.13..2015 - 30 DAY	35	Real	Inflationary
BOA MEETING 7.13.2015 - 45 DAY	34	Personal	Real
BOA MEETING 8.10.2015 - 30 DAY	36	Real	Real
BOA MEETING 8.10.2015 - 30 DAY	37	Personal	Real
BOA MEETING 8.10.2015 - 45 DAY	38	Personal	Real
BOA Meeting 8.8.2014	88	Personal	Real
BOA MEETING 9.8.2014 - 45 DAY	98	Personal	Real
Boat Added	BA	Personal	Real
Boat Removed	BR	Personal	Real
Boat Trailer Value Adjusted	BT	Personal	Real
Boat Value Adjusted	BF	Personal	Real
BUILDING VALUE ADJUSTED TO REFLECT CURRENT MARKET	BV	Real	Inflationary
BUSINESS CLOSED/PHY REVIEW CONFIRMED	BG	Personal	Real
COMBINED PARCELS	CP	Real	Real

11/2/15

LEE County Notice of Assessment Certification Statement for Tax Year 2015

Number of Real Property Notice 13,254 Number of Personal Property Notices 1,191

Mailing Date of Real Property Notices 5/12/15 Mailing Date of Personal Property Notices 5/12/15

[Signature]
Chairperson, Board of Tax Assessors

7-30-15
Date

Official Tax Matter - 2016 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: _____

Last date to file a written appeal: _____

***** This is not a tax bill - Do not send payment *****

County property records are available online at: _____

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

- A**
- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
 - (2) Arbitration (value)
 - (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$750,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at <County Address Here> and which may be contacted by telephone at: <County Phone Number>. **Your staff contacts are <Primary Contact> and <Alternate Contact>.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
Property Description					
Property Address					
B	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
	100% Appraised Value				
	40% Assessed Value				

Reasons for Assessment Notice

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
Total Estimated Tax					

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2016

COUNTY _____

List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>					
TAXPAYER NAME	PARCEL ID NO.	OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
TOTALS		>>>>>			

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period O.C.G.A. §48-5-306 and §48-5-311.

Date

Chairman, Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. 48-5-304, the Revenue Commissioner The commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.

Date

Chairman, Board of Commissioners

Date

Chairman, Board of Education or School Superintendent

<http://www.dor.ga.gov>

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

Pursuant to O.C.G.A. § 48-5-345, the digest submission process requires a reporting detailing statistics regarding the prior digest year's appeals. These statistics are required by law to include the:

The number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer, and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year

Previous Year Total Real Property Parcel Count	80,669
Previous Year Total Real Property Digest Value (100%)	12,140,012,216
Digest Statistics for digest year	2014

	Total Appeals	BOE Appeals	ARB Appeals	CHO Appeals	SC Appeals
Count	1306	415	9	0	1
No Shows	0	0	0	0	0
Value	596,863,164	251,675,143	895,248		481,322
% of Parcels	1.62 %	0.51 %	0.01 %	0.00 %	0.00 %
% of Real Digest Value	4.92 %	2.07 %	0.01 %	0.00 %	0.00 %

COUNTY DIGEST - REAL AND PERSONAL PROPERTY

LEE COUNTY

Digest Type: R Tax Year: 2015 District Id From: % To: % Bill Type: NONEXM Bill Source: % Property Type: %

Taxpayer Name and Address	Strata	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
Property Description	Code							
DANIEL ROSE MARIE & LEMUEL LAMAR 167 LAZY ACRES ROAD LEESBURG, GA 31763 Acct Id: 48825	R3 R1 R1 R1 Total:	20,000 5,000 86,100 111,100	8,000 2,000 34,440 44,440	STATE TAX COUNTY M&O SCHOOL M&O SCHOOL BOND SALES TAX RB	0 0 0 0 0	44,440 44,440 44,440 44,440 44,440	2.22 760.37 776.14 17.78 -130.34	2.22 630.03 776.14 17.78 0
2015 - 1 Dist: 003 Map: 271L 069 093 A13 Acres: 1.08 LOT 13 LAZY ACRES SEC. 1 Deed: 1739 - 165								1,426.17
TAYLOR PHARES A & TANYA D 309 HAWKSTEAD DRIVE LEESBURG, GA 31763 Acct Id: 48018	R3 R1 R1 R1 Total:	25,400 8,500 115,100 149,000	10,160 3,400 46,040 59,600	STATE TAX COUNTY M&O SCHOOL M&O SCHOOL BOND SALES TAX RB	2,000 2,000 2,000 0 2,000	57,600 57,600 57,600 59,600 57,600	2.88 985.54 1,005.98 23.84 -168.94	2.88 816.60 1,005.98 23.84 0
2015 - 2 Dist: 003 S1 Map: 217H 287 149 125 Acres: 0.51 LOT 125 HOLLY PLANTATION SEC. 5 Deed: 1692 - 288								1,849.30
1 2 3 BUILDINGS SAM BYLER OWNER 135 GREER ROAD WESTMINSTER, SC 29693 Acct Id: 46092	CI Total:	25,000 25,000	10,000 10,000	STATE TAX COUNTY M&O SCHOOL M&O SCHOOL BOND SALES TAX RB	10,000 0 0 0 0	0 10,000 10,000 10,000 10,000	.00 171.10 174.65 4.00 -29.33	0 141.77 174.65 4.00 0
2015 - 50000 Dist: 003 Map: P24910 Acres: 0 INVENT/ Deed: -								320.42
180 DISCOUNT FURNITURE SHANE WALLER OWNER 1933 LEDO ROAD ALBANY, GA 31707 Acct Id: 47415	C Total:	0	0					.00
2015 - 50001 Dist: 003 Map: P25602 Acres: 0 PERSONAL PROPERTY Deed: -								
1ST FRANKLIN FINANCIAL BR # 8852 P O BOX 70843 ALBANY, GA 31708 Acct Id: 37550	CF CI Total:	24,346 1,000 25,346	9,738 400 10,138	STATE TAX COUNTY M&O SCHOOL M&O SCHOOL BOND SALES TAX RB	400 0 0 0 0	9,738 10,138 10,138 10,138 10,138	.49 173.46 177.06 4.06 -29.73	.49 143.73 177.06 4.06 0
2015 - 50002 Dist: 003 Map: P20500 Acres: 0 MEFF/INVENT/ Deed: -								325.34
2 WHEELS ELITE CYCLING LLC KENT WHEELER OWNER 115 LAUREL DRIVE ALBANY, GA 31721 Acct Id: 42362	CF Total:	3 3	1 1	STATE TAX COUNTY M&O SCHOOL M&O SCHOOL BOND SALES TAX RB	1 1 1 1 1	0 0 0 0 0	.00 .00 .00 .00 .00	0 0 0 0 0
2015 - 50003 Dist: 003 Map: P23185 Acres: 0 MEFF/ Deed: -								.00

FULLNAME	OWNKEY	REALKEY	PARCEL_NO	HOUSE_NO	EXTENSION	STREET_NAM	LANDLOT	LANDDIST	LANDGMD
BOBBY HARRIS CONST INC	690	12118	209B035237 121	0		CANVASBACK DRIVE	030	02	
BRITTANY LAND CO LLC	815	13104	180B091635 016	0		ELGIN COURT	91	02	
BRITTANY LAND CO LLC	815	13129	180B091635 041	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	10236	180B070215 RES	0		PLANTATION DRIVE	071	02	
BRITTANY LAND CO LLC	815	13125	180B091635 037	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13112	180B091635 024	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	13116	180B091635 028	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	11566	180B070215 105	110		SEAHOY DRIVE	71	02	
BRITTANY LAND CO LLC	815	13095	180B091635 007	0		BRITTANY LAKES DRIVE	91	02	
BRITTANY LAND CO LLC	815	11417	209B035237 112	0		STATE HWY 32 WEST	35	02	
BRITTANY LAND CO LLC	815	13098	180B091635 010	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13100	180B091635 012	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13102	180B091635 014	0		ELGIN COURT	91	02	
BRITTANY LAND CO LLC	815	14289	209 036002	0		STATE HWY 32 WEST	61	02	
BRITTANY LAND CO LLC	815	10238	180B070215 GS2	0		PLANTATION DRIVE	071	02	RE
BRITTANY LAND CO LLC	815	13099	180B091635 011	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13101	180B091635 013	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13133	180B091635 P01	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13106	180B091635 018	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13120	180B091635 032	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	11420	209B035237 114	0		STATE HWY 32 WEST	35	02	
BRITTANY LAND CO LLC	815	13109	180B091635 021	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	13110	180B091635 022	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	9711	180R090226 014	0		STATE HWY 32 WEST	071	02	
BRITTANY LAND CO LLC	815	13096	180B091635 008	0		BRITTANY LAKES DRIVE	91	02	
BRITTANY LAND CO LLC	815	13097	180B091635 009	0		BRITTANY LAKES DRIVE	91	02	
BRITTANY LAND CO LLC	815	13115	180B091635 027	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	13107	180B091635 019	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	11567	180B070215 106	100		SEAHOY DRIVE	71	02	
BRITTANY LAND CO LLC	815	13118	180B091635 030	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	13884	180B070215 PUB	0		PLANTATION DRIVE	090	02	COM
BRITTANY LAND CO LLC	815	10237	180B070215 GS1	0		PLANTATION DRIVE	090	02	R
BRITTANY LAND CO LLC	815	13088	180B091635 001	0		BRITTANY LAKES DRIVE	90	02	
BRITTANY LAND CO LLC	815	13131	180B091635 GR2	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13124	180B091635 036	0		MONTROSE DRIVE	91	02	
BRITTANY LAND CO LLC	815	13127	180B091635 039	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	2925	209 036001	0		STATE HWY 32 WEST	61	02	
BRITTANY LAND CO LLC	815	11426	209B035237 120	0		STATE HWY 32 WEST	35	02	
BRITTANY LAND CO LLC	815	13128	180B091635 040	0		BALMORAL DRIVE	91	02	
BRITTANY LAND CO LLC	815	13130	180B091635 GR1	0		BALMORAL DRIVE	91	02	

2016 COMPLIANCE GUIDE
FOR
ADVERTISING DIGEST HISTORY
AND PUBLIC HEARINGS OF
INCREASE IN TAXES



Department of Revenue

Lynnette T Riley
Revenue Commissioner

Revised March 2016

<http://dor.georgia.gov/county-tax-digest-submission-package-2016>

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Introduction

This brochure is intended to provide guidelines for levying and recommending authorities' use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authorities' purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

FOREST LAND PROTECTION ACT OF 2008

A special assessment program known as the Forest Land Protection Act of 2008 became effective January 1, 2009. In order to identify properties enrolled in this special program, the following information is required with the tax digest submission:

- Two digest classes for real property are included on the PT10A (*Consolidated Digest Summary*)
 1. Forest Land Conservation Assessment (J)
 2. Forest Land Fair Market Assessment (F)
- Exemption code (SJ) for qualified forest land is included on the PT10A
- The PT32.1A-FLPA Revenue Reduction Calculation Worksheet calculates the amount of revenue/value loss pursuant to the Forest Land Protection Act of 2008.
- The format for advertising '*Current Digest and Five Year History*' includes an entry for FLPA.
- The '*PT32.1 Computation of Millage Rate Rollback*' requires an entry for FLPA in order to account for state reimbursement when setting the annual millage rate.
- Procedures are in place to facilitate the state reimbursement to counties whose digests are impacted.

PT32.1A – FLPA Revenue Reduction Calculation Worksheet

Value amounts for Items #1 through #4 may be found on your completed “PT10A-Digest Consolidated Summary Report”. Item 1 – refers to net digest after all exemptions application to jurisdiction. Use ‘county-wide net digest’ for county M&O purpose; and ‘district-wide net digest’ for other jurisdictions and special district millage rates.

This PT32.1A Worksheet will be included in 2016 digest submission package and may be downloaded from DOR website at <http://dor.georgia.gov/county-tax-digest-submission-package-2016>

Requirement of Levying and Recommending Authorities to Advertise 'Five Year History and Current Digest'

48-5-32. (For effective date, see note.) Publication by county of ad valorem tax rate

(a) As used in this Code section, the term:

(1) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(2) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.

(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b) (1) (For effective date, see note.) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:

(A) At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

(B) At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

Additional Rules for “Current Tax Digest and Five Year History of Levy”

At least one week prior to the establishment of the current year’s millage rate by the levying authority and the certification of the recommending authority’s current year’s millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five Year History of Levy”) shall be in a prominent location in the newspaper **and posted on such authority’s website**, if available, but not included with the legal advertisements. Information to be shown on the advertisement includes:

- For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied;
- For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate.
- For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase.

Although cities and independent school systems fall under this same requirement, the state does not require that a copy of the “Current Tax Digest and Five Year History” for cities or independent school systems be submitted at the time of digest submission.

Tips to Ensure Proper Compliance in Advertising the “Current Tax Digest and Five Year History of Levy”

1. Five Year History and Current Digest must be posted on the authorities website and evidence must be provided at digest submission.
2. Only the Maintenance & Operation levies must be advertised for the County and School;
3. Bond and Special district levies are not required to be advertised;
4. In the case where any rollback millage (*i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services*) has been used to reduce the gross millage rate in either the unincorporated or incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates;
5. The total revenue required to be shown must not be reduced for commissions;
6. The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection;
7. The advertisement must be published no less than 7 days (1 full week) prior to the meeting where the final levy is adopted and posted on the authority’s website, if available;
8. Estimated figures may be used at the discretion of the levying or recommending authorities, however, if the percentage of actual revenue change as submitted in the digest is greater than 3% of the change in the total revenue as advertised, the advertisement is not in compliance and the levying or recommending authority must begin the process anew;
9. Make sure the meeting is held at the date, time and place advertised; If not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction;
10. Make sure the actual newspaper advertisement for county and school are included at the time of digest submission.

Example of Advertisement Separating Unincorporated and Incorporated

NOTICE

The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building located at 411 Smith St, Smithville, Georgia on July 18, 2016 at 7:00 PM and pursuant to the requirements of § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years

CURRENT 2016 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

INCORPORATED	2011	2012	2013	2014	2015	2016
Real & Personal	199,954,952	211,731,731	210,087,251	209,322,056	234,854,599	243,117,554
Motor Vehicles	16,119,703	20,925,010	19,878,818	15,710,058	16,976,791	17,473,604
Mobile Homes	972,190	1,142,872	1,311,090	1,580,508	1,202,433	1,534,956
Timber – 100%	0	0	0	74,400	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	217,046,845	233,799,613	231,277,159	226,687,022	253,033,823	262,126,114
Less M & O Exemptions	22,855,750	33,220,811	20,816,419	19,344,151	20,011,268	19,535,511
Net M & O Digest	194,191,095	200,578,802	210,460,740	207,342,871	233,022,555	242,590,603
Forest Land Grant Value	0	0	0	0	0	0
Adjusted Net M & O Digest	194,191,095	200,578,802	210,460,740	207,342,871	233,022,555	242,590,603
Gross M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Less Millage Rate Rollbacks	0.000	0.000	0.000	0.000	0.000	0.000
Net M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Net Taxes Levied	1,654,508	1,580,561	1,660,535	1,907,554	1,987,682	2,404,073
UNINCORPORATED	2011	2012	2013	2014	2015	2016
Real & Personal	352,452,053	386,331,167	399,529,546	416,813,207	548,566,827	569,087,603
Motor Vehicles	35,461,805	48,597,722	52,612,218	53,551,368	64,077,990	65,979,285
Mobile Homes	4,375,133	4,898,374	6,012,070	7,214,484	7,699,254	9,501,372
Timber - 100%	828,890	557,303	1,119,181	1,208,637	63,630	137,877
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	393,117,881	440,384,566	459,273,015	478,787,696	620,407,701	644,706,137
Less M & O Exemptions	45,210,855	50,276,647	51,091,066	50,167,732	73,724,572	79,246,284
Net M & O Digest	347,907,026	390,107,919	408,181,949	428,619,964	546,683,129	565,459,853
Forest Land Grant Value	0	0	0	100,000	500,000	1,000,000
Adjusted Net M & O Digest	347,907,026	390,107,919	408,181,949	428,719,964	547,183,129	566,459,853
Gross M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Less Millage Rate Rollbacks	1.210	1.210	1.210	1.210	0.980	0.450
Net M & O Millage Rate	7.310	6.670	6.680	7.990	7.550	9.460
Net Taxes Levied	2,543,200	2,602,020	2,726,655	3,425,473	4,131,233	5,358,710
TOTAL COUNTY	2011	2012	2013	2014	2015	2016
Total County Value	542,098,121	590,686,721	618,642,689	636,062,835	780,205,684	809,050,456
Total County Taxes Levied	4,197,708	4,182,581	4,387,190	5,333,027	6,118,915	7,762,783
Net Taxes \$ Increase	385,602	(15,127)	204,609	945,837	785,888	1,643,868
Net Taxes % Increase	7.8%	-0.4%	4.9%	21.6%	14.7%	26.9%

Example of Advertisement Combining County Unincorporated and Incorporated

NOTICE

The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building located at 411 Smith St, Smithville, Georgia on July 18, 2015 at 7:00 PM and pursuant to the requirements of § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years

CURRENT 2016 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

COUNTYWIDE	2011	2012	2013	2014	2015	2016
Real & Personal	552,588,688	598,062,898	609,616,797	626,136,263	783,421,426	812,205,157
Motor Vehicles	51,581,508	69,522,732	72,491,036	69,261,426	81,054,781	83,452,889
Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
Less M & O Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
Net M & O Digest	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
Forest Land Grant Value	0	0	0	100,000	500,000	1,000,000
Adjusted Net M & O Digest	542,279,804	590,686,721	618,642,689	636,063,835	780,205,684	809,050,456
Gross M & O Millage Rate	8.310	8.290	8.300	9.590	9.050	11.030
Less Millage Rate Rollbacks	1.180	1.210	1.210	1.210	1.210	1.450
Net M & O Millage Rate	7.130	7.080	7.090	8.380	7.840	9.580
Net Taxes Levied	3,866,455	4,182,062	4,386,177	5,330,215	6,116,813	7,750,703
Net Taxes \$ Increase	381,622	315,607	204115	944038	786,598	1,633,890
Net Taxes % Increase	8.4%	8.26%	4.9%	21.5%	14.8%	26.7%

Use this example for the Board of Education's "CURRENT TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisement.

SPECIAL NOTE:

The actual "CURRENT TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisements for county and school districts must be included at the time the digest is submitted to the revenue commissioner. The commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.

Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

Rollback of Millage Rate to Offset Inflationary Increases: If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public Hearings advertised and held before the final adoption of the millage rate.

Notification of Tax Increase with Three Public Hearings:

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

Publish Notice in Paper One Week before each Hearing:

The levying authority must publish a notice in the paper and on their official website - one week in advance of each of these three public hearings.

Press Release to Explain Tax Increase:

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

Intent to Increase Property Tax

48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax.

(a) As used in this Code section, the term:

(1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real property.

(2) 'Certified tax digest' means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.

(3) 'Levying authority' means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(4) 'Mill' means one one-thousandth of a United States dollar.

(5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

(6) 'Millage equivalent' means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.

(7) 'Net assessed value' means the taxable assessed value of property after all exemptions.

(8) 'Recommending authority' means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

(9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(11) 'Total net assessed value added by reassessments' means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000.00)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)* is approximately *(\$ increase)*.'

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

(3) The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

(5) Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.

(d) Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.

(e) The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

(f) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section."

Substantive Rules and Regulations

560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:

(a) **“Certified tax digest”** means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) **“Levying authority”** means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority’s purposes.

(c) **“Mill”** means one one-thousandth of a United States dollar.

(d) **“Millage rate”** means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority’s taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority’s maintenance and operating expenses.

(e) **“Millage equivalent”** means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year’s assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year’s millage rate.

(f) **“Net assessed value”** means the taxable assessed value of property after all exemptions have been deducted.

(g) **“Property tax”** means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) **“Recommending authority”** means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) **“Rollback rate”** means the previous year’s millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) **“Taxing jurisdiction”** means all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) **“Total net assessed value added by reassessments of existing real property”** means the total net assessed value added to or deducted from the certified tax digest as a result of revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) **Calculation of rollback rate.** The rollback rate shall be determined in the manner provided in this paragraph.

(a) **Estimating the certified tax digest.** The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) **Certification of digest to recommending and levying authorities.** As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) **Determination of rollback rate.** Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) **Advertisement of rollback rate, press release and public hearing.** The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) **Procedure when rollback rate not exceeded.** Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) **Procedure when rollback rate is exceeded.** Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. **Schedule of public hearings.** The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) **Convenient public hearings.** Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) **Combination with other public hearings.** A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) **Timing of public hearings.** All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. Advertisement of public hearings. The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) **Location of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) **Size of Advertisement.** ~~The~~ Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) **Frequency of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) **Combining with other advertisements.** The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) **Form of advertisement.** The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads **"NOTICE OF PROPERTY TAX INCREASE"** appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000)* is approximately *(\$ increase)*.

(vi) **Determination of average dollar increase.** The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for real property which has not been granted homestead exemption.

(vii) **Determination of percentage increase.** The “percentage increase over rollback rate” number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) **Press release.** At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority’s intention to seek an increase in property taxes and the dates, times, and locations of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) **Certification to Commissioner to accompany digest.** Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. § 48-5-345.

(a) **Evidence of compliance.** The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published

advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) **Incorrectly determined rollback rate.** When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) **Reductions to advertised millage rates.** When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings

1. Be sure that a separate rollback computation form PT-32.1 is completed for each taxing district and purpose, i.e., County M&O, School M&O and Bond; and that the form is signed by all required officials;
2. Be sure that the Board of Tax Assessors has provided for each district requiring a PT-32.1 form, the amount of inflationary growth for the current digest;
3. In the case where the insurance premium tax or adjustment for duplication of services has been used to reduce the gross millage rate for either the incorporated or unincorporated millage rate for the current or the previous tax year, thereby, creating a different millage in these areas, a separate rollback computation Form PT-32.1 must be completed;
4. Make sure that the “Notice of Property Tax Increase” includes the statutory language and no more or no less than the required information;
5. Be sure the percentage increase computed on the PT-32.1 form is the amount advertised on the “Notice of Property Tax Increase” and not the percentage increase shown on the current year of the “Current Tax Digest and Five Year History of Levy”;
6. Be sure the frequency and form of the advertisements announcing the three public hearings complies with the statutory requirements;
7. Be sure the newspaper showing the actual advertisements is included at the time of digest submission.
8. To better prepare the levying and recommending authorities in complying with the requirements of O.C.G.A. § 48-5-32.1, examples of the Rollback Computation Form PT-32.1, the press release and the notices announcing the three public hearings are shown on the following pages.
9. **FOREST LAND PROTECTION ACT OF 2008:** Prior to completing the “*PT32.1 Computation of Millage Rate Rollback*” form; the “*PT32.1A Worksheet*” must be calculated in order to determine the value of Revenue Reduction realized due to the implementation of the Forest Land Protection Act of 2008.

Example of Rollback Computation

The first step in determining whether the three public hearing must be advertised and held and a press release issued is to compute a rollback rate using the roll-back form developed by the Department of Revenue for this purpose. Here's an example of one that has been completed:

PT32.1 - COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2016				
COUNTY	Lee	TAXING JURISDICTION	County Wide	
INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED				
This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.				
DESCRIPTION	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL	673,624,039	2,066,360	26,215,076	701,905,475
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	81,054,781		2,398,108	83,452,889
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		-425,753	137,877
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	873,941,524	2,066,360	30,824,367	906,832,251
EXEMPTIONS	93,735,840	0	3,045,955	96,781,795
State of Georgia Forest Land Assistance Grant Value	500,000	0	1,000,000	1,000,000
NET DIGEST	780,205,684	2,066,360	26,778,412	809,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>	7.840	2016 PROPOSED MILLAGE RATE >>>	9.580	
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2015 Net Digest	PYD	780,205,684		
Net Value Added By Reassessment	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,778,412		
2016 Net Digest	CYD	809,050,456	(PYD+RVA+NAG)	
2015 Millage Rate	PYM	7.840		
Millage Equivalent of Reassessed Value	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2016	RR	7.820	PYM - ME	
COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2016 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)			Rollback Millage Rate	7.820
			2016 Millage Rate	9.580
			Percentage Increase	22.51%

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the "CURRENT 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisement. The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing or in this example on or before July 2, 2015.

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2015 millage rate which will require an increase in property taxes by 22.51 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on July 8, 2016 at 11:00 am and 6:00 pm.

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on July 18, 2016 at 6:00 pm.

This tentative increase will result in a millage rate of 9.580 mills, an increase of 1.76 mills. Without this tentative tax increase, the millage rate will be no more than 7.820 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$66.88 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$211.20.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 8, 2016.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER
MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the **'NOTICE OF PROPERTY TAX INCREASE'** is published in the newspaper. It is not required that the local media actually publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2015 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

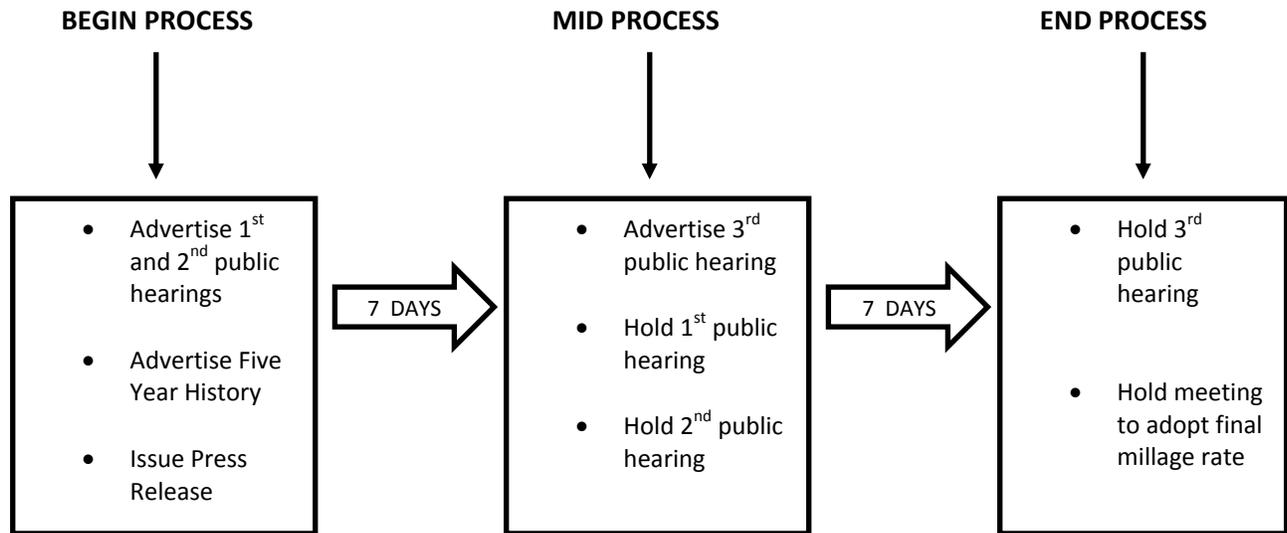
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 8, 2016 at 11:30 AM and 6:00 PM and on July 18, 2016 at 6:00 PM

Time Line Example For Completing Advertisements, Holding Public Hearings And Meeting To Adopt The Final Millage Rate Or Levy Within Two Weeks



FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name	LEE	eg: City, County, School, etc eg: Fire, M&O, Inc, Uninc, etc
Jurisdiction	BOC	
Tax District	M&O Countywide	
Digest Year	2016	

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals.

Item 1	Net M&O digest	808,050,456	
Item 2	Total Assessed Value of Digest Class 'J'	50,000,000	
Item 3	Total Assessed Value of Digest Class 'F' **	50,000,000	
Item 4	Total Assessed Value of SJ Exemption	2,000,000	
Item 5	Net Digest for Revenue Reducation Calculation	810,050,456	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	48,000,000	Item 2 - Item 4
Item 7	Revenue Reduction Value	2,000,000	Item 3 - Item 6 (Capped by Item 4)
Item 8	Percentage Loss	0.2469%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion) - Zero if Item 8 is negative	1,000,000	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%) - Zero if Item 8 is negative	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item5 * 3%)
Item 11	Total FLPA Reimbursement Value ***	1,000,000	Item 9 + Item 10

(FLPA Reimbursement Value carries forward to form PT-32.1 and PT-77)

** Aggregate Forest Land Market Value * 40%

*** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2016

COUNTY TAXING JURISDICTION

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2015 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2016 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS		0	0	
NET DIGEST	0	0	0	0
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)
2015 MILLAGE RATE >>>		2016 PROPOSED MILLAGE RATE >>>		

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2015 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2016 Net Digest		0	(PYD+RVA+NAG)
2015 Millage Rate	PYM	0.000	
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2016	RR	0.000	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2016 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	0.000
	2016 Millage Rate	0.000
	Percentage Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

_____ Chairman, Board of Tax Assessors _____ Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

_____ Tax Collector or Tax Commissioner _____ Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2016 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2016 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2016 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2016 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

_____ Signature of Responsible Party _____ Title _____ Date

	Board of Tax Assessors	County Board of Commissioner's
Chairman:		
County Office Mailing Address - Line 1:		
County Office Mailing Address - Line 2:		
City, State, Zip:		
County Office Phone Number:		
FAX Number:		
Email Address for Official Communications:		

BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM				In the spaces below, please complete the requested information for each member of the BOARD OF ASSESSORS. If a vacancy exists, mark in the name section 'VACANT' and provide the anticipated date an appointment is expected to be made to fill the vacancy.	
NAME	ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM	Signature of person completing form	
Chairman:				Name: _____	
Member:				Signature: _____	
Member:				DATE: _____	
Member:					
Member:					

Certification of 2016 Parcel Count:	Total Taxable Real	
	Total Exempt Real	

SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM			In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is currently vacant, mark in the name section 'VACANT' and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties section.		
NAME	POSITION HELD	DATE EMPLOYED		BRIEF DESCRIPTION OF DUTIES	

APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, mark in the name section 'VACANT' and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.					
APPRAISER'S NAME	APPRAISER LEVEL I, II, III, IV		HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)	SUPERVISORY DUTIES?	NUMBER SUPERVISED
Chief Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							
Appraiser:							

**ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION
FOR TAX YEAR 2016**

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44 and O.C.G.A. § 48-5- 274 regarding Tax Allocation District(s) located within the County of _____.

Name of Tax Allocation District: _____

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)

- i. County taxes
- ii. County school system
- iii. Municipal taxes for the _____
- iv. Independent school system taxes for City of _____

2. Tax Allocation Increment Base Year _____

3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: _____

4. Date of validation of tax allocation bond by Clerk of Superior Court: _____

5. Total 2016 Assessed Taxable Value for Tax Allocation District: _____

Authorized Signature

Title

Date

Issued by: ACCG-Interlocal Risk Management Agency (ACCG-IRMA)
Coverage Period: July 1, 2014 to July 1, 2015
Agreement No.: 3100
Named Member: Hart County
 800 Chandler Street
 Hartwell, GA 30643

This certifies that the bonds required by state law or local ordinance are met in accordance with the Official Code of Georgia Annotated Section 45-4-11, subject to the ACCG-IRMA Coverage Agreement referenced above, its terms, conditions and exclusions. This is an excerpt from the ACCG-IRMA Coverage Agreement regarding bond coverage:

SECTION VI - CRIME, I. COVERAGE AGREEMENT, D. STATUTORY BONDS

IRMA agrees, subject to the limitations, terms and conditions set forth herein, to provide bond coverage for Employees and public officials of the Named Member who are required by local ordinance or resolution to be separately bonded. Under such bond coverage, IRMA will indemnify the Named Member for loss through the failure of any Employee or public official of the Named Member, acting alone or in collusion with others, to faithfully perform his or her duties as prescribed by law. For those Employees and public officials that are required by local ordinance or resolution to be bonded, the bond amount will not be more than the amount required by applicable local ordinance or resolution.

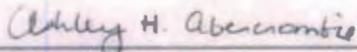
IRMA also agrees, subject to the terms and conditions set forth herein, to provide bond coverage for the public officials and Employees of the Named Member who are required by state law to be separately bonded, including:

Child Support Receiver	County Administrator for Probate Court	Jailer
Child Support Receiver Employees	County Law Library Board Secretary-Treasurer	Magistrate
Clerk of State Court	County Library Board	Probate Court Judge
Clerk of Superior Court	County Surveyor	Sheriff
Clerk of Magistrate Court	County Treasurer	Tax Agent
Constable	Deputy Clerk of Superior Court	✓ Tax Collector and Tax Commissioner ✓
Coroner	Deputy Coroner	Tax Receiver
County Police Officer	Deputy Sheriff	Warden

The bonds of these public officers required by law to give bond, unless otherwise provided, shall be made payable to the Governor and his successor in office. If such bonded individual will faithfully discharge the duties required of him or her by virtue of his or her said office during the time he or she continues therein, or discharges any of the duties thereof, upon the terms required by law, then the above obligation shall be void; otherwise to remain in full force and effect. This coverage shall also pay for all penalties and forfeitures this individual may incur under law and for all losses, damages, or expenses the state may sustain by reason of their conduct. The bond amount will not be more than the amount required by applicable state law.

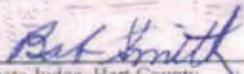
IRMA also agrees, subject to the terms and conditions set forth herein, to indemnify any of the Named Member's public officials who are required by law to give individual bonds for the faithful performance of their service against loss through the failure of any Employee under the supervision of that official to faithfully perform his or her duties as prescribed by law, when such failure has as its direct and immediate result a loss of covered property. IRMA's payment will not be more than the amount required by applicable state law.

For public officials who have definite terms of office, this coverage shall continue until their current term has expired and also cover any discharge of duties extending past the term of office.



 Signature of Authorized Representative for ACCG-IRMA

Attested and approved by me this 20th day of June 2014



 Probate Judge, Hart County

June 20, 2014



GEORGIA DEPARTMENT OF REVENUE

2016 Forest Land Assistance Grant

COUNTY/CITY INSTRUCTION WITH FORMS

These forms may be found on our website
<http://www.dor.ga.gov>

FORM PT 77

The following documents must be attached to Form PT77:

- Form PT32.1A FLPA Revenue Reduction Calculation Worksheet
- Form PT35 (or PT38) Millage Rate Certifications;
- **A scanned electronic copy of each recorded FLPA covenant; and**

Complete the PT77 form with the following information:

- District Name -** The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
- Net Millage Rate -** Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
- Reimbursement Value -** For each adjustment given, show the reimbursement value calculated using the PT32.1A worksheet.
- Total Reimbursement -** List the total dollar amount of reimbursement value for each district.
- Prior Year Adjustments -** For each district add together all 'Prior Year Adjustments' - enter total for each respective district.
- Current Year Adjustments -** For each district add together all 'Current Year Adjustments' - enter total for each respective district.
- Net Adjustments -** Combine all 'Adjusted District Totals' and enter this amount.
- Net FLPA Grant -** Enter the net dollar amount of reimbursement grant to be issued for each district and total the column.
- Signature and Date -** Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the **required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

FORM PT 77-A

The form PT-77A is to be completed by the Tax Commissioner or fiscal authority certifying adjustments made to the Forest Land Assistance Grant for County, County School or Special District tax purposes. This form should also be used for adjustment certification to any City or Independent School if the Tax Commissioner is the local billing authority for these municipal entities.

This form is a summary of all adjustments to the prior year grants. It is not necessary to submit a detailed list of adjustments, however, it is required that a detailed list be maintained in the tax officials office for audit purposes.

Types of Adjustments include the following:

- Any Forest Land Assistance Grant that was not given, but should have been – **attach a copy of the recorded FLPA covenant;**
- Any Forest Land Assistance Grant that was given, but should not have been; and
- Any Adjustments in value, eligibility or breach of covenant that affects the credit.

Complete the form with the following information:

- District Name -** The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
- Net Millage Rate -** Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
- Revenue Reduction Value -** For each adjustment given, show the adjustment value.
- Total Adjusted Grant -** List the total dollar amount of adjustments for each district.
- Adjusted District Totals -** For each district add together all 'Total Adjusted Credits' for prior years - enter total for each respective district.
- Total Adjustments -** Combine all 'Adjusted District Totals' and enter this amount.
- Signature and Date -** Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the **required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

 **Georgia Department of Revenue**

2016

TAX DIGEST SUBMISSION
CHECK LIST

0

 **Georgia Department of Revenue**

What is the tax digest?
A listing of assessments and exemptions

- Real and Personal Property
- Timber
- Mobile Homes
- Motor Vehicles
- Heavy Duty Equipment
- Public Utilities

1

 **Georgia Department of Revenue**

Who's Responsible?

- Tax Commissioner
- Tax Assessor
- County Board of Commissioners
- County Board of Education

2

 **Georgia Department of Revenue**

Tax Assessor

Approve/Deny Exemptions

Classify and Stratify property

Determine values:

1. Fair Market Value
2. Forest Land Fair Market Value
3. Conservation Use Value
4. Homestead Base Value

Work through taxpayer appeals

Produce various certifications and reports



3

 **Georgia Department of Revenue**

**House Bill 202 – Section 13
Assessors Shall Complete Revisions**

Amends OCGA 48-5-302 by changing date for assessors to complete revision & assessment of returns from July 1 to **July 15**.
The installment counties must still complete revisions by June 1st.



4

 **Georgia Department of Revenue**

Tax Commissioner

Compile Consolidation sheets and worksheets

Forward digest amounts to Board of Commissioners and School Board

Certify and Submit digest to DOR

Bill, Collect and Disperse Tax

Request FLPA Assistance Grant



5

 **Georgia Department of Revenue**

House Bill 202 – Section 9
Incomplete or Improper Digests

Amends OCGA 48-5-205 by changing deadline to submit digest for approval to commissioner from August 1st to **September 1st**

560-11-2-.23 County Appraisal Staff -- Certification of Parcels.

On a form furnished by the State Revenue Commissioner, the Board of Tax Assessors for each county shall certify to the Revenue Commissioner annually on or before April in conjunction with submission of the county digest or on September 1, whichever comes first, the number of parcels of real property located within the county on January 1 preceding.

6

 **Georgia Department of Revenue**

Board of Commissioners
Board of Education

Establish annual budgets

Set Millage rates

Advertise and Hold Public Hearings



7

 **Georgia Department of Revenue** 

The Check List

COUNTY _____ SUBMISSION DATE _____

2016 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

	ITEM	NOTES
1.	Consolidation Sheets - Must provide signed hardcopy and electronic XML data	
a.	Motor Vehicle Values Used? Total of 2015 values?	
b.	Timber Values Used? Total of values from 4 qtrs reports for 2015?	
c.	Mobile Home Values Used? Total of values from Assessors digest?	
d.	Heavy Duty Equipment Values Used? Total of 2015 Billings?	
2.	PT-35 Form - County & School levies included? Signed by Chairman?	LOST: _____ INS: _____
3.	PT-38 Forms - City/County levy	
4.	Taxpayer Brochure	

8

 **Georgia Department of Revenue**

Produce a consolidation sheets for every levy

- ❖ State
- ❖ County-Wide
- ❖ County-Wide School
- ❖ Incorporated
- ❖ Unincorporated
- ❖ Special Districts: Fire, Recreation, Industrial Authority, Hospital, CID, TAB...
- ❖ **Each City and Independent School at 40%**

15

 **Georgia Department of Revenue**

Check the Logic



Class and Strata Codes –

- Do not use invalid codes
- Strata 3, 4 & 5 must have acreage listed
- Residential Transitional limited to 5 acres
- Historic Property limited to 2 acres
- Forest Land Cons Use (J) and Forest Land Fair Market (F) must equal in acres and count.

16

 **Georgia Department of Revenue**

Check the Math

~~Unincorporated~~
~~+~~ ~~Incorporated~~
 = Countywide

~~All cities~~
 = Incorporated

Independent School
~~+~~ ~~Countywide School~~
 = Countywide



17



Georgia Department of Revenue

Setting Millage Rate

Budget / Net Assessed Value = Millage Rate

$$\$34,654,372 / 4,396,647,019 = 0.007882$$

$$0.007882 \times 1000$$

7.882 gross mills



21



Georgia Department of Revenue

2015 Insurance Premium / LOST used to rollback 2016 Millage Rates

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	655,577.65	2,065,672.10	Cook	425,125.64	1,370,251.30
Aiken	236,076.03	297,137.78	Coweta	4,230,083.43	13,022,056.34
Bacon	373,663.58	770,392.18	Crawford	569,660.51	417,642.39
Bolton	861,867.00	2,457,434.94	Fannin	1,031,495.76	3,174,607.59
Calhoun	76,006.52	216,668.03	Fayette	2,377,106.14	10,204,303.72
Camden	765,605.13	3,453,446.72	Floyd	2,682,169.51	7,767,937.91

22



Georgia Department of Revenue

Local Option Sales Tax Rollback

Sales Tax Receipts / Net Assessed Value

$$10,204,303 / 4,396,647,019 = 0.00232$$

$$.00232 \times 1000$$

2.32 Mills



23



7. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____ DIGEST YEAR 2016

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2016 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY		SCHOOL		CITY	
				EXEMPTION AMOUNT FOR W & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR W & O	EXEMPTION AMOUNT FOR BOND	EXEMPTION AMOUNT FOR W & O	EXEMPTION AMOUNT FOR BOND

02 LC 9 1184
House Bill 1735
By: Representatives Jackson of the 112nd and Harbin of the 113th

A BILL TO BE ENTITLED
AN ACT

- 1 To provide a homestead exemption from Columbia County School District ad valorem taxes
- 2 for educational purposes in the amount of the total assessed value of the homestead after a
- 3 five-year phase-in period for certain residents of that school district who are 70 years of age
- 4 or over; to provide for definitions; to specify the terms and conditions of the exemption and
- 5 the procedures relating thereto; to provide for applicability; to provide for a referendum;
- 6 effective dates; and automatic repeal; to repeal conflicting laws; and for other purposes.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

- 8
- 9 For purposes of this Act, the term:
- 10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
- 11 educational purposes levied by, for, or on behalf of the Columbia County School District,
- 12 including, but not limited to, taxes to pay interest on and to retire school bonded
- 13 indebtedness.
- 14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
- 15 the O.C.G.A., with the additional qualification that it shall include only the primary
- 16 residence and not more than three contiguous acres of land immediately surrounding such
- 17 residence.
- 18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
- 19 1 of the year in which application for the exemption under this Act is made.



8. FREEPORT RESOLUTION

48-5-48.2...

(d) The governing authority of any county...wherein an exemption has been approved by the voters ...may, by appropriate resolution,..., exempt from taxation 20 percent, 40 percent, 60 percent, 80 percent or all of the value of such tangible personal property

 **Georgia Department of Revenue**

12b. PENDING APPEALS – OTHER

AALM064FUL PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES Page No. 12
 Date: 08/26/2014 08:30 AM COUNTY: FAYETTE TAX YEAR: 2014
 ROLL: RE CLASS: ALL

PARCEL ID NO.	TAXPAYER NAME	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
00300016	P 5 MANAGEMENT LLC	237,500	237,500	0
00300404	PETROLEUM REALTY LLC	171,484	171,484	0
COUNT AND TOTALS		344	141,119,130	123,876,336

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected on this list, including those that are still within the 45 day appeal period. (30 days for counties providing for the collection and payment of ad valorem taxes in installments) O.C.G.A. §§ 48-5-306 and 48-5-311.

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 **Georgia Department of Revenue**

House Bill 755

- Section 3 amends O.C.G.A. § 48-5-304: Order to Bill and Collect will not be issued if value in dispute exceeds 5% of the total taxable digest in a non-revaluation year
 - Value in dispute or number of parcels cannot exceed 8% in a year when a complete revaluation or reappraisal program is completed.
 - If value in dispute on any one appeal exceeds 1.5% of the total assessed value of the total taxable digest, this appeal may be excluded from the above calculation

5%

- or -

8%

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 **Georgia Department of Revenue**

5% Rule (no countywide revaluation)

Value in dispute / gross digest – public utility
 19,843,950 / (4,683,153,546 – 74,579,896)
 19,843,950 / 4,608,573,650 = **.43%**

8% Rule (complete revaluation)

Value in dispute / gross digest – public utility
 19,843,950 / (4,683,153,546 – 74,579,896)
 19,843,950 / 4,608,573,650 = **.43%**

Number of parcels under appeal / total parcels in county
 344 / 43,074 = **.080%**

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Georgia Department of Revenue

12c. Appeal History
New for 2016

A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for 2015 tax year.



Georgia Department of Revenue

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

Pursuant to O.C.G.A. § 48-5-345, the digest submission process requires a reporting detailing statistics regarding the prior digest year's appeals. These statistics are required by law to include the:

The number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer, and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year

Previous Year Total Real Property Parcel Count	82,883
Previous Year Total Real Property Digest Value (100%)	12,140,912,276
Digest Statistics for digest year	2014

	Total Appeals	BOE Appeals	ARB Appeals	CHO Appeals	SC Appeals
Count	1308	415	9	0	1
No Shows	0	0	0	0	0
Value	596,863,164	291,875,142	895,240		481,322
% of Parcels	1.62 %	0.51 %	0.01 %	0.00 %	0.00 %
% of Real Digest Value	4.92 %	2.07 %	0.01 %	0.00 %	0.00 %



Georgia Department of Revenue

House Bill 202 – Section 18
Amending Code OCGA 48-5-345
Digest

As part of digest submission counties to include...

- 1) number,
- 2) overall value and
- 3) percentage total

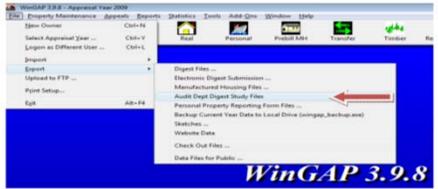
of all real property parcels under appeal to BOE, arbitration, hearing officer and superior court and also provide "number of taxpayers failing to appear at any hearing for the prior tax year"

*Information to be made available on DOR website

Georgia Department of Revenue

**13b. Appraisal File CD –
Same as provided to DOAA**

Audit Department Digest Study Files



The fourth option on the Export sub-menu will produce the Audit Department Digest Study Files. Clicking this option runs a FoxPro routine and produces a message window, as seen on the next page.

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Georgia Department of Revenue

14. WORKSHEETS, ROLLSBACKS, ADVERTISEMENTS...

PT32.1A - Revenue Reduction Calculation Worksheet

PT32.1 - Computation of Millage Rate Rollback

Current Digest and Five Year History Advertisement

Notice of Property Tax Increase Advertisements

Press Release

52

Georgia Department of Revenue

**PT32.1A Revenue Reduction Calculation
Worksheet**

Used to calculate the value of revenue
reduction due to implementation of the
Forest Land Protection Act of 2008

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Advertisements

O.C.G.A. 48-5-32 and O.C.G.A. 48-5-32.1

Requires levying and recommending authority: To publish **5-Year History and Current Digest**

If proposed millage exceeds rollback rate (as calculated by PT32.1 form) a **Press Release** must be issued and three public hearings must be held and advertised as **Notice of Tax Increase**

Horizontal lines for notes

NOTICE
The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building located at 411 Smith St., Smithville, Georgia on July 18, 2015 at 7:00 PM and pursuant to the requirements of 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years

CURRENT 2016 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

Table with columns for Countywide, 2011, 2012, 2013, 2014, 2015, 2016 and rows for Real & Personal, Motor Vehicles, Mobile Homes, Timber, Heavy Duty Equipment, Gross Digest, Less M & O Exemptions, Net M & O Digest, Forest Land Grant Value, Adjusted Net M & O Digest, Gross M & O Millage Rate, Less Millage Rate Rollbacks, Net M & O Millage Rate, Net Taxes Levied, Net Taxes \$ Increase, Net Taxes % Increase.

Horizontal lines for notes



House Bill 202 – Section 7
Five Year History and Current Digest Publication

Amends OCGA 48-5-32 regarding publication of "Current Digest and Five Year History" by shortening the timeframe for publication from two weeks to one week prior to meeting. Also requires that advertisement be posted on authority's website

Table with columns for Countywide, 2010, 2011, 2012, 2013, 2014, 2015, 2016 and rows for Real & Personal, Motor Vehicles, Mobile Homes, Timber, Heavy Duty Equipment, Gross Digest, Less M & O Exemptions, Net M & O Digest, Forest Land Grant Value, Adjusted Net M & O Digest, Gross M & O Millage Rate, Less Millage Rate Rollbacks, Net M & O Millage Rate, Net Taxes Levied, Net Taxes \$ Increase, Net Taxes % Increase.

Horizontal lines for notes

 **Georgia Department of Revenue**

Format for Notice of Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The **Lee County Board of Commissioners** has tentatively adopted a 2015 millage rate which will require an increase in property taxes by **22.51** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on **July 8, 2016 at 11:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on **July 18, 2016 at 6:00 pm.**

This tentative increase will result in a millage rate of **9.580 mills**, an increase of **1.76 mills**. Without this tentative tax increase, the millage rate will be no more than **7.820 mills**. The proposed tax increase for a home with a fair market value of **\$100,000** is approximately **\$66.88** and the proposed tax increase for non-homestead property with a fair market value of **\$300,000** is approximately **\$211.20.**

 **Georgia Department of Revenue**

Press Release

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

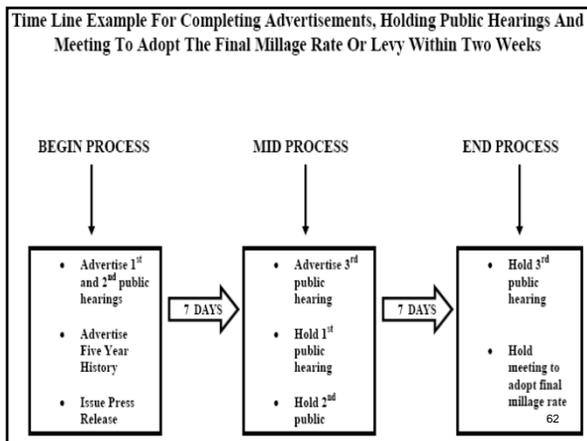
The Lee County Board of Commissioners today announces its intention to increase the 2015 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 8, 2016 at 11:30 AM and 6:00 PM and on July 18, 2016 at 6:00 PM.



 Georgia Department of Revenue



Digest Submission Date?

September 1st
or
Date approved by Revenue
Commissioner

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 Georgia Department of Revenue



Order Issued

The Revenue Commissioner issues an order authorizing the Tax Commissioner to proceed with the billing & collection process.

Penalty for Collection of tax before Commissioner's Order is Received:
Double Amount Attempted to be Collected

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 Georgia Department of Revenue

House Bill 202 – Section 8
Tax Bills via electronic transmission

Amends OCGA 48-5-148 regarding **electronic tax bills** at discretion of tax commissioner and at the option of the taxpayer, in lieu of or in addition to mailed notices...



Tax Commissioner requirements:

- Portable document format (PDF)
- If undeliverable, then mail to address of record in assessors files

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Georgia Department of Revenue

560-11-3-.20 Property Tax Bill – Electronic Election.

In the discretion of the tax commissioner, the taxpayer may make an election on form prescribed by the Commissioner to receive tax bills or subsequent delinquent notices via electronic transmission in lieu of, or in addition to, receiving a paper bill via first-class mail. Following such election, the tax bill shall be transmitted to the taxpayer via e-mail, with delivery or read receipt requested, in portable document format using all e-mail addresses provided by the taxpayer, and the date shown on such transmission shall serve as a postmark. In any instance where such transmission proves undeliverable, the tax commissioner shall mail such tax bill or subsequent delinquent notice to the address of record as found in the county board of tax assessors' records.



Georgia Department of Revenue

**House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal – Final Decision to Tax Commissioner**

Within 10 days of expiration of the 30 day appeal period to superior court... the board of tax assessors shall forward final determination of value to the tax commissioner



Georgia Department of Revenue

**House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Interest – Refund Owed to Taxpayer**

At final billing, if refund owed to taxpayer... Interest calculated from the due date or date paid, whichever later, through the date on which the final determination of value is made subject to the \$150 and \$5,000 limits for homestead and non-homestead property

Any refund paid after 60th day of final determination of value should include interest at 1% per month not subject to \$150 and \$5,000 limit



Georgia Department of Revenue

**House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Interest – Additional Tax Due**

At Final billing, if additional tax due from taxpayer... taxpayer is given 60 days from date of postmark to pay additional tax due without any interest added

Once 60 day payment period is expired bill is considered past due and interest accrues at 1% a month from original billing due date until bill is paid in full

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Georgia Department of Revenue

What happens if the digest can not be submitted by September 1st ?

Request for an extension must be submitted in writing to Revenue Commissioner, along with detailed explanation of circumstances that warrant consideration for the extension.





Georgia Department of Revenue

No digest in sight?



Voluntary Collection Order issued by Revenue Commissioner.

Temporary Collection Order issued by Superior Court Judge. *48-5-310*

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TO: BANKS COUNTY TAX COMMISSIONER
CHAIRMAN, BANKS BOARD OF TAX ASSESSORS
CHAIRMAN, BANKS BOARD OF COUNTY COMMISSIONERS

ORDER AUTHORIZING THE VOLUNTARY PAYMENT
OF 2009 AD VALOREM TAX

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of establishing a procedure to require uniformity of taxation between counties and among counties (O.C.G.A. Section 48-5-340); and

WHEREAS circumstances surrounding the completion of the 2009 Banks County digest prohibits the completion of the digest before the beginning of 2009, thereby, preventing the timely billing of 2009 taxes; and

WHEREAS the Commissioner has information that leads him to believe there are taxpayers within Banks County desiring to voluntarily pay the estimated amount of their 2009 taxes on or before December 31, 2009 so as to allow the deduction of these ad valorem tax payments on their 2009 federal and state income tax returns; and

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*Clerk of Superior Court
Brantley County, Georgia*
NOV 29 2007
TIME 4:10 P.M.
By: *Sharon E. Jones, Dep. Clerk*

IN THE SUPERIOR COURT OF BRANTLEY COUNTY
STATE OF GEORGIA

IN RE: THE MATTER OF THE 2007 TAX DIGEST FOR BRANTLEY COUNTY :
: CIVIL ACTION No. 07V-473

ORDER

The above referenced matter came before the Court on petition of the Board of Commissioners of Brantley County, under the provisions of O.C.G.A. § 48-5-310. Upon consideration of said matter, it is the Court's:

FINDINGS OF FACT THAT:

Pursuant to O.C.G.A. § 48-5-310, the governing authority of Brantley County, the Board of Commissioners of Brantley County, Georgia, filed a Petition on November 14, 2007, for an order authorizing the immediate temporary collection of taxes for 2007.

The Petition alleges that the Tax Digest for 2007 for Brantley County has not been approved by the Commissioner of Revenue for the State of Georgia; that unless the Court grants a temporary order for the immediate collection of taxes, the County will be unable to pay its debts as they mature and it will be impossible to pay salaries of employees and other government officials; and that it will be impossible to maintain an orderly function of government for Brantley County.

The Petition and time for the hearing as set by the Court was published in the legal gazette of Brantley County and a copy was mailed to the Commissioner of Revenue for the State of Georgia, all as provided by law.

The matter came on for hearing on November 29, 2007 and Petitioner presented evidence to the effect that the Tax Digest had been prepared by the Board of Tax Assessors and given to the Tax Commissioner. The Tax Commissioner had prepared the Tax Digest and transmitted it to the Commissioner for the Georgia Department of Revenue as required by O.C.G.A. § 48-5-302. The Commissioner for the Georgia Department of Revenue has advised the Brantley County Commissioner and the County Commissioners that it would not be approved due to the number

 **Georgia Department of Revenue**

QUESTIONS?

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