

# The Revenue Report

GEORGIA DEPARTMENT *of* REVENUE

Local Government Services • 2nd Quarter 2024



## CAVEAT Recap

### CAVEAT 2024 Breakout Sessions:

- Among the Trees
- Customer Service
- Demystifying Cybersecurity
- Digest Compliance / Public Utility Notices
- Don't Flip Out Over FLPA
- If They Build It, You Will Come
- Personal Property Hot Topics
- Petition for Review

### House Bills Presented:

- HB 581 - NOA, Appeals, HSE, FLOST, DOAA
- HB 808 - PP Exemption Threshold from 7,500 to 20,000
- HB 1267 - GA Tax Court
- HB 1292 - ID Deeds, Self-Filer Deeds

### House Resolutions Presented:

- HR 598 - GA Tax Court Resolution
- HR 1022 - Floating HSE Inflationary Resolution

### Senate Bills Presented:

- SB 324 - Non-Disclosure: Victims of Certain Crimes
- SB 420 - Transfer on Death Deed & Foreign Owned Ag Land
- SB 496 - Historic Tax Credit
- SB 508 - Judge Non-Disclosure

All presentations can be found at:

[CAVEAT Presentations | Department of Revenue \(georgia.gov\)](https://www.georgia.gov)



Revenue Commissioner Frank O'Connell



Joe Adams, Compliance Specialist Supervisor  
Georgia Certification Program



Brought to you by:  
The Georgia Department of Revenue  
Local Government Services Division

# Digest Submission

Written by:

Nathan Evans, Compliance Specialist II &  
Missy Dove, Compliance Specialist Supervisor

Hey there, county digest warriors! It's that time of year again—time to gear up and nail down those submissions. Here are some key tips and tricks to help you navigate the process smoothly:

## Deadline Update:

The deadline for submitting the county digest is usually September 1st each year, but hold onto your hats—this year in 2024, September 1st falls on a Sunday and the 2nd is a holiday. You've got until September 3rd to dot those i's and cross those t's!

## Extension Requests:

Need more time? No worries! Send your written request for an extension to the Revenue Commissioner, detailing why you need that extra breathing room. Drop an email to [Missy Dove](#) and [Kenny Colson](#) with the request.

## 2024 Digest Submission Package:

For everything you need to know about the 2024 Digest submission, head straight to the source [here](#). It's your one-stop shop for all things Digest-related.

## Tips and Tricks from the Digest Team to Ace Your Submission:

### CHECK THE LOGIC

- **DON'T** use *invalid* class and strata codes.
- **Strata 2** is *exclusively* for Public Utility Classification.
- Public Utility Classification **does not** include *inventory*.
- Strata 3, 4 & 5: **Don't forget** to *list that acreage!*
- Residential Transitional is *limited to 5 acres*.
- Historic Property - Stick to the **2-acre rule** *around the building*.
- Forest Land Cons Use (J) and Forest Land Fair Market (F): Make sure those **acres and counts match up perfectly**.

- Calculate your (F) code like a pro: 2022 per acre value X parcel acres.

### CHECK THE MATH

- Total of **P3**, **P4**, and **P5** counts should *equal* your **SA** exemption count.
- SA exemption value = Total (P) code value X 25%, **unless** there are accounts with *values exceeding \$100,000*.
- Total of **V3**, **V4**, and **V5** counts should *equal* your **SV** exemption count.
- **SJ** exemption count = F code count + J code count
- **IP** and **CP** counts should add up to your **SF** exemption count.
- SF exemption value? Calculate it based on the total value of IP and CP x the Freeport exemption level (**unless** there are late filed Freeport applications).

## Questions? Get in Touch!

Have any burning questions or need clarification? Reach out to the experts:

Missy Dove [Melissa.Dove@dor.ga.gov](mailto:Melissa.Dove@dor.ga.gov)

Jeanie Faye Brown [Jeanie.Brown16@dor.ga.gov](mailto:Jeanie.Brown16@dor.ga.gov)

Let's make this year's Digest submission the smoothest yet! Happy submitting, everyone!



# DON'T FORGET....



## Code Review Checklist

### EXEMPT PROPERTY CODES

|   |
|---|
| E0 - Non profit homes for the aged.                             |
| E1 - Public Property  |
| E2 - Places of Religious Worship and no-rent income residences. |
| E3 - Property used for charitable purposes                      |
| E4 - Places of religious burial                                 |
| E5 - Charity Hospital   |
| E6 - Educational Institution                                    |
| E7 - Air and Water Pollution equipment                          |
| E8 - Farm products in hands of producer                         |
| E9 - Other  |

## CLASSIFICATION – 1<sup>ST</sup> DIGIT

- A = Agricultural Property
- B = Brownfield Property
- C = Commercial Property
- H = Historic Property
- I = Industrial Property
- P = Preferential Property
- R = Residential Property
- T = Residential Transitional Property
- U = Public Utility Property
- V = Conservation Use Property
- W = Environmentally Sensitive Property
- F = FLPA Base Market Value Assessment
- J = FLPA Conservation Use Value Assessment
- Q = Qualified Timberland Property

## PROPERTY STRATA – 2<sup>ND</sup> DIGIT

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>▪ <b>Real Property Strata</b></li> <li>▪ 1 = Improvements</li> <li>▪ 2 = Operating Utility</li> <li>▪ 3 = Lots</li> <li>▪ 4 = Small Tracts</li> <li>▪ 5 = Large Tracts</li> <li>▪ 6 = Production/Storage/Auxiliary</li> <li>▪ 9 = Other Real</li> </ul> | <ul style="list-style-type: none"> <li>▪ <b>Personal Property Strata</b></li> <li>▪ A = Aircraft</li> <li>▪ B = Boat</li> <li>▪ F = Furniture/Fixture/Machinery/Equipment</li> <li>▪ I = Inventory</li> <li>▪ P = Freeport Inventory</li> <li>▪ Z = Other Personal</li> </ul> |
|--|---|

# DOR WELCOMES SHERRI CROCKER

Hello everyone! My name is Sherri Crocker. I am a long-time resident of Douglas County.

I began my 31 ½ year career with Douglas County as an Appraiser and Secretary to the Board of Assessors. I was promoted to Personal Property/Admin Supervisor and then Assistant Chief Appraiser. As a County employee, I was an elected member of the Douglas County Employee Benefits Committee and also served as a member of the Health and Wellness Committee.

I joined Carroll County in December of

2021 in the position of Real Property Appraiser. This was quite a change from my Personal Property roots but working on the real property side of the Assessors' Office was a great experience!

In my spare time, you'll find me working in the yard, running trails, or hanging out with my dogs!!

I am very excited to start a new chapter in my career with the Georgia Department of Revenue/Local Government Services. I look forward to the new adventures and challenges ahead!



**Sherri Crocker**

# ANNOUNCEMENTS

- Recommend staff who deserve recognition.
- Submit news about your office and any achievements.

Send submissions to:  
Christina.Owens@dor.ga.gov

Scheduling of any visits may be made with  
Christina.Owens@dor.ga.gov

# Best Wishes to Danny Forsyth!!

*Written by: Blair McLinn,  
Compliance Specialist III*

Congratulations to Danny Forsyth on his remarkable career with the Georgia Department of Revenue. Danny embarked on his journey with the Department on December 1, 1995, joining the Field Services Division. During his tenure there, he conducted audits of sub-chapter corporations, partnerships, and LLCs. In 2004, he transitioned to Local Government Services (LGS), where he worked diligently until his retirement on May 31, 2024.

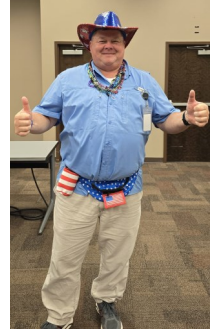
Throughout his service with LGS, Danny handled digest submissions across the state, earning the trust and respect of county tax commissioners. His departure leaves a significant legacy, and his presence will be sorely missed by colleagues and partners alike.

When asked for his thoughts as he bids farewell to his co-workers and commissioners, Danny said, "I always enjoyed working with the Department and working with good folks." His advice to future employees is, "Don't take it personal. Sometimes you just have to walk away. Don't let the job consume you. Work will always be there; make sure to make time for family and friends."

Post-retirement, Danny looks forward to a well-deserved vacation at Yellowstone National Park. He will continue to spend quality time with his wife, April, who is also planning to retire from teaching within the next two years. Their children, Nicholas and Bethany, live nearby and frequently visit to keep him active. Though Danny will no longer be with the Department, he intends to stay connected with tax commission-

ers and Department employees by working part-time with Georgia Tax Collection Systems (GA-TCS), a company that provides tax commissioner software. In this role, he will continue to share his wealth of knowledge and experience.

From all of us at the Department of Revenue, we wish Danny the very best in his future endeavors.



# Congratulations Missy Dove!!

*Written by: Shanda Elliott, Business Support Analyst II &  
Jeanie Faye Brown, Compliance Specialist II*

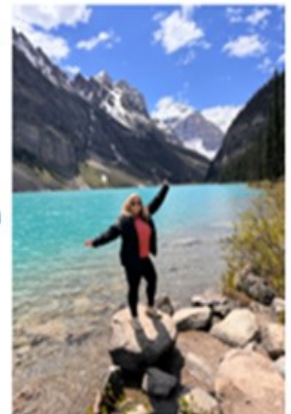
When one door closes, another opens ....

As we bid farewell to Danny Forsyth and his time with the Georgia Department of Revenue, we celebrate the promotion of Missy Dove, who will take the reins and create her own legacy throughout the state. Missy joined the department in June 2019, working with the Georgia Certification Program as a Compliance Specialist until she was recruited to assist with Digest submissions in 2021.

Prior to her work with DOR, she served as an appraiser in the Hart County Tax Assessors office for fifteen years. It was during this time that she gained many valuable skills working with real and personal property, budget preparation, and overseeing

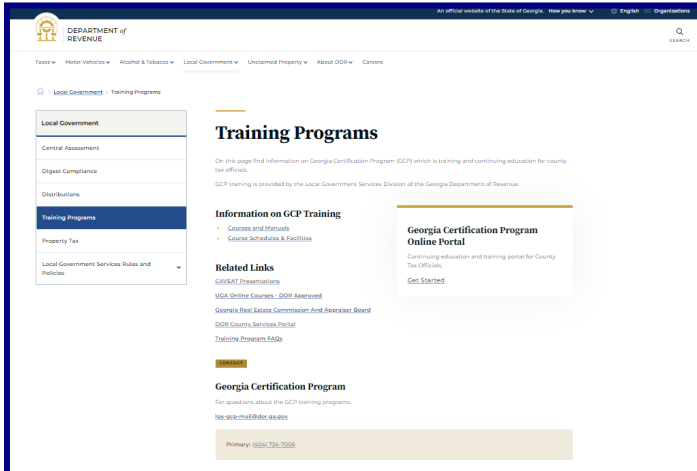
staff training. She also has experience working in an attorney's office and as a real estate agent.

Missy was born and raised in Hartwell, GA where she grew up with dreams of becoming a flight attendant; however, minimum height requirements forced her to reconsider her life choices, but her love of travel is still true to her heart. (She recently returned from a trip to Canada!) She enjoys spending time with her husband, Michael, and their beloved fur baby, Murphy. She's a mother to three amazing boys and one daughter-in-law which she is hoping will give her a grand-baby one day!



# Upcoming Events

## Course Calendar



For the most up-to-date 2024 – 2025 Course Schedule please log on to the DOR portal at: <https://sso.dor.ga.gov/>

Please note that *courses will be added according to demand*, so if a class is full, **join the waitlist!**

Did you know that you can be on the waitlist for a preferred course date and register for an alternate date as well? How does this work?

1. Register for your preferred course / date / location on the portal to join the waitlist.
2. Email [lgs-gcp-mail@dor.ga.gov](mailto:lgs-gcp-mail@dor.ga.gov) and request to be registered for your alternate date / location for the same course.

**Note:** If a seat becomes available for your preferred course, it is **your responsibility to cancel** the alternate registration from the portal. **Refunds will not be issued** for failure to cancel alternate registrations.

## Short Course

### 2024 Short Course in Assessment Administration at Callaway Gardens

November 4<sup>th</sup> – 8<sup>th</sup>

Hotel booking is available. **Please book before 10/03/2024**; space is limited.

- **BOOK ONLINE**

### 2024 Annual Short Course in Assessment Administration

- **BOOK BY PHONE**

- 1-855-943-6375

**Group code:** ANNU110324

**Group Name:** Annual Short Course in Assessment Administration

### **40 Hour Courses \$550**

- Course I: Certification for Assessors
- Course III: Valuation of Personal Property
  - Course V: Cost Approach to Value
  - Course VII: Appeals Procedures

### **20 Hour Courses \$275**

- Georgia Assessor Administration
- Specialized Assessments Workshop

The fee includes breakfast, lunch, and course materials.



