



DEPARTMENT
of REVENUE

APM/DIGEST REVIEW: GUIDANCE IN THE DIGEST REVIEW PROCESS

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Local Government Services

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Ad Valorem Taxation

Provided are charts to utilize in the application of Ad Valorem Taxation and Digest Review processes. This guide will begin with the State of Georgia's date of taxation and offer insight into the processes required and considered for the entire Digest year by local offices.

For Educational Purposes Only:

The material within is intended to give 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.



Let's Break it Down

1 Date of Taxation: *January 1*

2 Manufactured Housing

3 Qualify & Transfer Sales

4 Field Reviews & CIP

5 Sales Ratio Studies

6 Real Property Returns

7 Personal Property

8 Specialized Assessments

9 Homestead Exemptions

10 Exempt Digest

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13 Appeals

14 Public Utilities

15 Digest Submission



DATE OF TAXATION

January 1st



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Date of Taxation: January 1

All Property Returned as of January 1

O.C.G.A. 48-5-10

Manufactured Housing Subject to Tax

O.C.G.A. 48-5-490

Tax Commissioner Opens Books

O.C.G.A. 48-5-18

- January 1 is the Date of Taxation for all Real and Personal Property.
- All manufactured homes are subject to taxation as of January 1.
- The Tax Commissioners of each county will open their books on January 1.



MANUFACTURED HOUSING



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Manufactured Housing

Manufactured Housing Date of Taxation

O.C.G.A. 48-5-490

January 1

BOA Inspection & Approval

Rule 560-11-9-.08(3)

January 5

Valuation Methods

Rule 560-11-9-.07(3)

Manufactured Housing Appeals

Rule 560-11-9-.09

- All MH owned in state on January 1 is subject to taxation.
- County BOA inspects, approves, and submits the MH Digest to the TCO by January 5.
- Choose a valuation method – Cost, Pricing Guides, etc.
- Appeal within 45 days of billing or April 1, *whichever occurs later*.



OWNERSHIP TRANSFERS AND SALES QUALIFICATIONS



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Qualify & Transfer Sales

Qualifying Sales

O.C.G.A. 48-5-2(3)

Review PT-61's

Rule 560-11-10-.09(2)(b)3

Extract Personal Property

Rule 560-11-10-.09(3)(a)(2)

Extract Timber Value

Rule 560-11-10-.09(3)(b)2(v)

- Arms Length Transaction?
- Other special considerations?
- Bona Fided Arms Length Sale Price?
- Type of financing?
- Personal property included?
- Timber included?



FIELD REVIEWS AND CONSTRUCTION IN PROGRESS



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Field Reviews & CIP

Reasonable Notice

O.C.G.A. 48-5-264.1

- What is reasonable notice?

Field Review Frequency

Rule 560-11-10-.09(2)(d)4(iii)

- Frequency of field reviews?

Field Review Procedures

Rule 560-11-10-.09(1)(d)2(i)

- Reasons for field reviews?
- What is documented during review?

CIP & Market Risk

Rule 560-11-10-.09(4)(d)2

- Is all CIP added to Digest?
- Is a market risk factor applied?



SALES RATIO STUDIES



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Sales Ratio Studies

Compile Sales Ratio Studies

O.C.G.A. 48-5-263(b)(9)

Ensure Equity & Uniformity of Values

O.C.G.A. 48-5-340

“Before” and “After” Sales Ratio Studies

Rule 560-11-10-.09(5)

Reviews of County Digests

Rule 560-11-2-.56

- **Measure of Central Tendency**
- **Uniformity**
- **Assessment Bias**





REAL PROPERTY RETURNS

PT-50R



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Real Property Returns

Return Time Period

O.C.G.A. 48-5-10

**January 1-
April 1**

Real Property Returns (PT-50R)

O.C.G.A. 48-5-15

Reviewing Returns

Rule 560-11-10-.09(2)(b)

Review Returns & Submit Digest Deadline

O.C.G.A. 48-5-302

July 15

PT-50R (Jan 2018)

TAXPAYER'S RETURN OF REAL PROPERTY
COUNTY _____
TAX YEAR _____

O.C.G.A. Section 48-5-15(a) All improved and unimproved real property in this state which is subject to taxation shall be returned by the person owning the real property or by his or her agent or attorney to the tax receiver or tax commissioner of the county where the real property is located. Due date: _____

Complete Sections A, B, and C and sign in Section D.

SECTION A: PROPERTY INFORMATION

MAP & PARCEL IDENTIFICATION	TAX DISTRICT	ACCOUNT NO.	If property is in a covenant, list year covenant first begins
DESCRIPTION OF PROPERTY:			

SECTION B: OWNER INFORMATION

PREVIOUS YEAR INFORMATION		CURRENT YEAR INFORMATION (If different from previous year)	
NAME		NAME	
ADDRESS 1		ADDRESS 1	
ADDRESS 2		ADDRESS 2	
ADDRESS 3		ADDRESS 3	
CITY, STATE, ZIP		CITY, STATE, ZIP	
PHONE # (Optional)		PHONE # (Optional)	

SECTION C: FAIR MARKET VALUE INFORMATION

TYPE OF REAL PROPERTY	ACRES	DESCRIPTION OF IMPROVEMENT	*CLASS/ STRATA	PREVIOUS YEAR 100% FAIR MARKET VALUE	CURRENT YEAR TAXPAYER STATED 100% FAIR MARKET VALUE
LAND					
LAND					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
IMPROVEMENT					
TOTAL					

* CLASS REFERENCE: R - RESIDENTIAL
A - AGRICULTURAL
C - COMMERCIAL
I - INDUSTRIAL

* STRATA REFERENCE: 1 - IMPROVEMENTS
3 - LOTS
4 - SMALL TRACTS
5 - LARGE TRACTS
6 - PRODUCTION/STORAGE/AUXILIARY

SECTION D: TAXPAYER'S OATH

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

TAXPAYER OR AGENT'S SIGNATURE _____ DATE _____

SWORN TO AND SUBSCRIBED BEFORE ME THIS _____ DAY OF _____, 2 _____

TAX RECEIVER _____



PERSONAL PROPERTY



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Personal Property

Taxable Property

O.C.G.A. 48-5-3

- What is taxable?

Distinguish Personal Property

O.C.G.A. 48-5-2(3)

- What is personal property?

Return of Personal Property

Rule 560-11-10-.08(3)

- Mail and process returns

Freeport

O.C.G.A. 48-5-48.1-48.2

- Mail Freeport by January 15.
- Process Freeport in 180 days.



SPECIALIZED ASSESSMENTS



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Specialized Assessments

Types of Specialized Assessments

O.C.G.A. 48-5-7.1-7.7

Application Timeframes

O.C.G.A. 48-5-7.1-7.7

Continuations and Splits

O.C.G.A. 48-5-7.1-7.7

Breaches

O.C.G.A. 48-5-7.1-7.7

- Preferential **48-5-7.1**
- Rehabilitated Historic **48-5-7.2**
- Landmark Historic **48-5-7.3**
- CUVA **48-5-7.4**
- Brownfield **48-5-7.6**
- FLPA **48-5-7.7**





HOMESTEAD EXEMPTIONS



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Homestead Exemptions

Standard Homestead Exemptions

O.C.G.A. 48-5-44

Homestead Exemption 65 and older

O.C.G.A. 48-5-47

Homestead Disabled Vet, Surviving Spouse

O.C.G.A. 48-5-48, 48.4

Determination of Eligibility

O.C.G.A. 48-5-49

- Property owners may only receive **one** Homestead. Must be place of permanent residence on January 1.
- Certain income requirements for elderly and other local exemptions (if applicable).
- 100% Service-Connected Disability designation from the VA.
- BOA must render decision on Homestead applications.



TAX-EXEMPT DIGEST



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Tax Exempt Digest

Property Exempt from Taxation

O.C.G.A. 48-5-41-41.3

Exempt Personalty

O.C.G.A. 48-5-42

Field Review Frequency

Rule 560-11-10-.09(2)(d)4(iii)

BOA Approval of Exempt Digest

O.C.G.A. 48-5-263(b)(4)

TAX EXEMPT

- What is tax-exempt?
- BOA renders decision on exemptions.
- How often is tax exempt property audited or reviewed?
- BOA *must approve* tax exempt Digest.



BOARD OF ASSESSORS



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Board of Assessors

BOA Qualifications

O.C.G.A. 48-5-291

BOA Approval of Values

O.C.G.A. 48-5-297

BOA Approval of Exemptions

O.C.G.A. 48-5-299

Following Open Meeting Statutes

Rule 560-11-10-.09(2)(d)4(iii)

- The BOA should meet clearly specified professional qualifications to serve as required by law.
- The BOA should render a decision on any change in values and exemptions, including any ratios, schedules, special assessment values, homesteads, etc.
- The Board should follow all open meeting laws.



NOTICES OF ASSESSMENT



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Notices of Assessments

Approval of Digest & Mail NOA's

O.C.G.A. 48-5-297

July 1

Method of Delivering NOA

O.C.G.A. 48-5-306(a)

Contents of NOA

O.C.G.A. 48-5-306(b)

Information Availability

O.C.G.A. 48-5-306(d)

- The BOA should approve all values assessed on NOAs and authorize the mailing of NOA's.
- NOAs should be mailed no later than July 1.
- The contents of the NOA should adhere to all requirements as provided by law.
- All information about valuations must be given upon request within 10 days.



APPEALS



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Appeals

Board of Equalization

O.C.G.A. 48-5-311(a.2)

Hearing Officer

O.C.G.A. 48-5-311(e.1)

Nonbinding Arbitration

O.C.G.A. 48-5-311(f)

Superior Court

O.C.G.A. 48-5-311(g)

- **Verify BOE members are qualified to hear appeals.**
- **The BOA has no more than 90 days to review a Hearing Officer appeal.**
- **Requesting appraisals for Arbitration within timeline provided by law.**
- **Notify taxpayers of date and time of Settlement Conference within 45 days of their petition to Superior Court.**



PUBLIC UTILITIES



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Public Utilities

DOAA Sales Ratio Study

O.C.G.A. 48-5-274(e)

Return of Public Utilities

O.C.G.A. 48-5-511

March 1

Public Utility Final Assessment

O.C.G.A. 48-2-18(d)

Right to Appeal DOAA Study

O.C.G.A. 48-5-274(f)(1)

- **DOAA sales ratio study will be provided by November 15.**
- **Public Utilities must file a return on properties to Revenue Commissioner**
- **BOA must vote, within 30 days, on the assessment ratio utilized to assess Public Utilities.**
- **Certain governing authorities and/or municipalities may appeal the DOAA sales ratio study.**



DIGEST SUBMISSION



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Digest Submission

Submission to Revenue Commissioner

O.C.G.A. 48-5-205

September 1

Authorizing Digest for Billing

O.C.G.A. 48-5-345

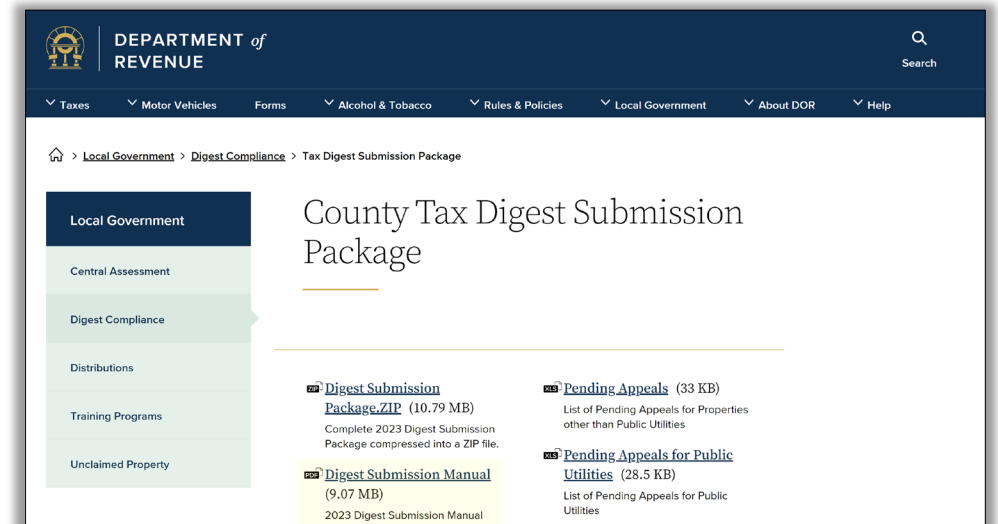
CUVA/FLPA Registries

O.C.G.A. 48-5-7.4(r) & 48-5-7.7(s)

Digest Submission Manual

Available on DOR website

- The BOA & TCO shall submit its Tax Digest to the Revenue Commissioner for examination by September 1 and the Revenue Commissioner will issue a collection order if in compliance with statistical measures.





BOA MEETING MINUTES



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Minutes Should Contain the Following Information

	Agenda
	Names of BOA members and Appraisal Staff present
	Summary of all subjects discussed
	Any approvals made by the Board
	Motions and the individual making the motion
	Member seconding the motion
	Members opposed to motion
	Any Documents presented to Board
	Supporting Documentation
	Sales Ratio



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December *(Prior Year)* - January

	Approval of MH values
	Authorization to submit MH digest to Tax Commissioner
	Day MH digest submitted to Tax Commissioner <i>(Before January 5th)</i>
	Freeport Forms authorized for mailing
	Freeport forms mailed <i>(Before January 15th)</i>
	Date PP forms mailed
	Election of BOA Chairman
	Appointment of BOA secretary



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February-May

	Progress reports of Reappraisals
	Homestead Approval
	List of HS removed, address changes, etc.
	Conservation Approval
	Approval of CUVA values
	Approval of FLPA values
	Harvest report values (BOA approval)



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May-July

	Review of Ratio Analysis
	Certified List of Real Property presented to BOA
	Certified List of Tax-exempt property presented to BOA
	Schedule Value updates
	Depreciation Schedules
	Freeport Applications received/ Digest value
	BOA Approval of Values
	BOA Authorization to mail NOA
	Mailing of NOA (<i>No later than July 1st</i>)
	Digest Approval (<i>Taxable/Tax- Exempt</i>)
	Digest submission to Tax Commissioner (No later than July 15th)



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August-October

	List of 30 day notices mailed
	List of No Change notices mailed
	Probate Judge Certification for returned notices
	Approval/Denial of Certified Appraisals
	List of All appeals which were filed
	List of Appeals forwarded to BOE, Arbitration, Hearing Officer, Superior Court
	Settlement Conferences



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November- December

	List of expiring covenants
	Approval of MH values
	Authorization to submit MH digest to Tax Commissioner
	Public Utility Ratio Approval
	Authorization to mail Public Utility assessments



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Not Time Specific

	List of E&R
	Review/Approval of Budget Request
	List of Breaches
	List of Breach amount
	TAVT Appeals (BOA approval of Value)
	New Policy enacted by BOA
	List of Subpoena issued
	NADA values (BOA approval)
	ABOS values (BOA approval)



DOCUMENTS



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- **Policy and Procedure Manual**
 - ✓ Errors and Releases
 - ✓ Field Review Procedures
 - ✓ Appeal/ MV Appeal Procedures
 - ✓ Combinations of parcels
 - ✓ CUVA under 10 acres
- **BOA Minutes**
- **BOA Certificates**
- **Budget Requests**
- **Delegated Authority from TCO for Returns/ Homesteads**
- **In-House Sales Ratios**
- **CAMA Data**
- **Timber Harvests Reporting Forms**
- **Rural Land Schedule**
- **Returned Notices Probate Certification**
- **Exempt Application (if applicable)**
- **Public Utility Notices**
- **CUVA Public Notice**
- **FLPA Public Notice**
- **Recorded Covenants**
- **Notification of Newly Approved Covenants with Appeal Options**
 - ✓ 30-day notice of potential breaches
 - ✓ Breach Penalties Estimations
 - ✓ 60-day notice of expiring covenants
- **Construction-in-Progress Chart**
- **Audit Selection Criteria**



QUESTIONS?

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