



DEPARTMENT
of REVENUE

DIGEST REVIEW

Grant Hilton and Kenny Colson, Senior Managers

Local Government Services Division

May 2024

48-5-340 PURPOSE OF ARTICLE

- It is the purpose and intent of this article to establish a procedure for use by the Commissioner to equalize county property tax digests between counties and within counties.
- To require the Board of Assessors to make adjustments in the valuation of property to ensure uniformity and equity.
- The commissioner shall continue to examine digest

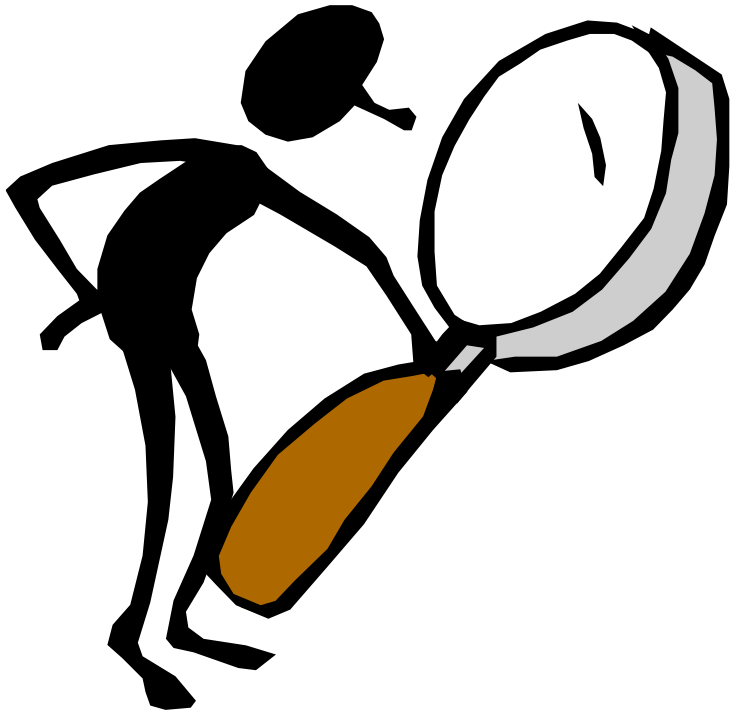
DIGEST REVIEW – 3-YEAR REVIEW CYCLE

- 48-5-341 Definitions
 - (7) "Digest evaluation cycle" means a recurring period of three years beginning initially on January 1 of the first year, as so designated by the commissioner for each county, and ending on December 31 of the third year thereafter.
 - (8) "Digest review year" means the first year of each evaluation cycle for each county.

48-5-342 COMMISSIONER TO EXAMINE DIGEST

- 48-5-342. Commissioner to examine digests
 - (a) The Commissioner shall carefully examine the tax digests of the counties filed in his office. Each digest for a county in a digest review year shall be examined for the purpose of determining if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties.
 - (b) For any digest in any digest review year where the digest for the preceding digest review year was conditionally approved by the commissioner, the commissioner shall also carefully examine the digest to determine if it satisfactorily corrects the deficiencies that resulted in the digest for the preceding digest review year being conditionally approved.
 - (c) For each year, including each year that is not a digest review year for the county, the Commissioner shall utilize the overall assessment ratio for the county as provided by the state auditor.

48-5-342



- (a) The Commissioner shall carefully examine the tax digests.
- Determine if valuations are reasonably uniform and equalized between counties and within counties.

48-5-342.1 DIGEST EVALUATION CYCLES ESTABLISHED; TIME FOR REVIEW OF DIGEST

- (a) The commissioner shall by regulation establish the digest evaluation cycles for each of the counties in this state giving weight to:
 - The number of taxable parcels
 - The geographical location of each county
 - A county's compliance with the provisions of Code Section 48-5-343.
- The starting date of each county's digest evaluation cycle shall be staggered so that the digest review year of one-third of the counties shall occur each year.

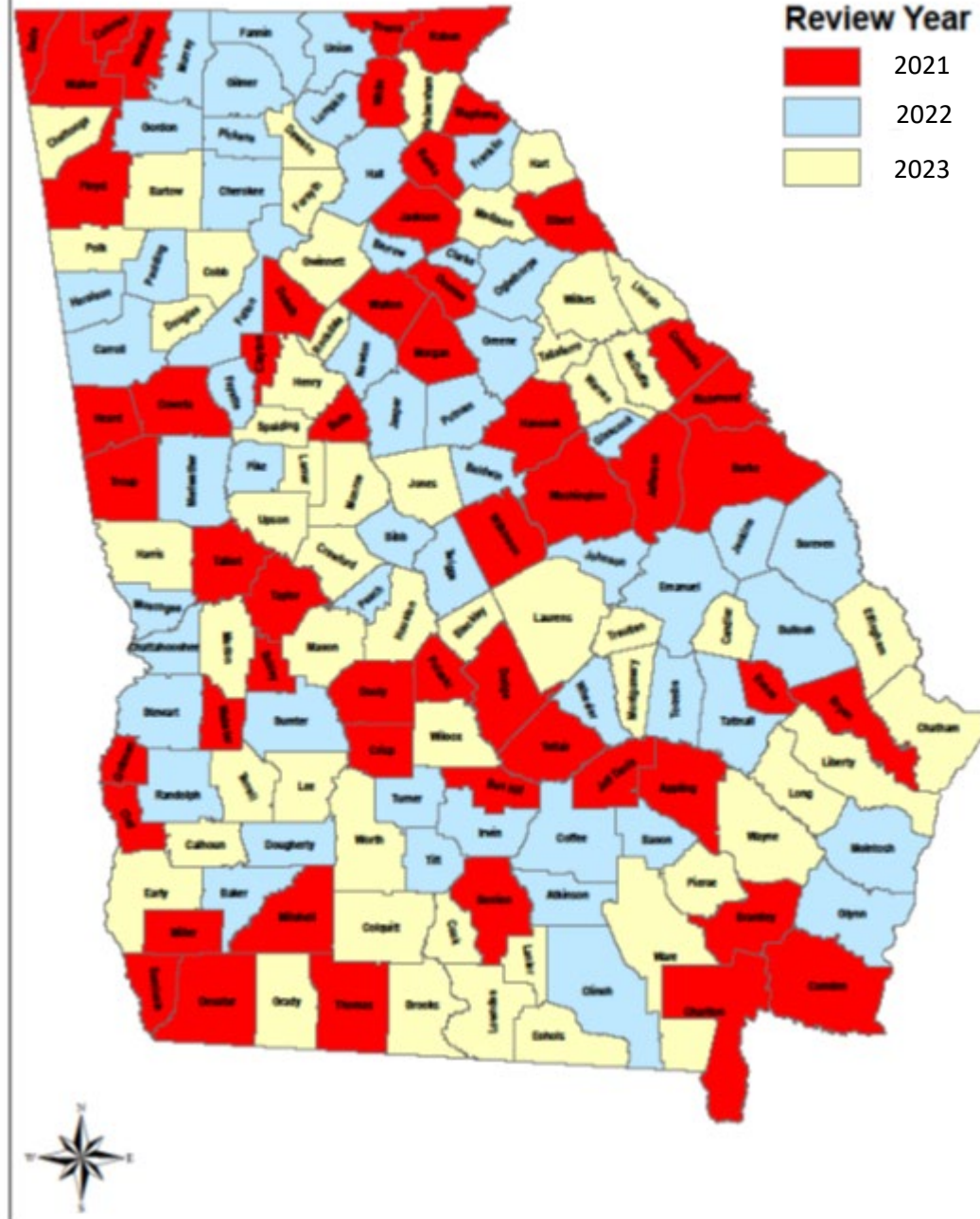
RULE 560-11-2-.56. REVIEW OF COUNTY TAX DIGEST BY THE STATE REVENUE COMMISSIONER

- The digest review cycle for each county commencing January 1, 2008, shall be as follows:
 - January 1, 2010 and every third January 1 thereafter for the following counties: Atkinson, Bacon, Baker, Baldwin, Barrow, Bibb, Bulloch, Carroll, Chattahoochee, Cherokee, Clarke, Clinch, Coffee, Dougherty, Emanuel, Fannin, Fayette, Franklin, Fulton, Gilmer, Glascock, Glynn, Gordon, Greene, Hall, Haralson, Irwin, Jasper, Jenkins, Johnson, Lumpkin, McIntosh, Meriwether, Murray, Muscogee, Newton, Oglethorpe, Paulding, Peach, Pickens, Pike, Putnam, Randolph, Screven, Stewart, Sumter, Tattnall, Tift, Toombs, Turner, Twiggs, Union and Wheeler.

RULE 560-11-2-.56. REVIEW OF COUNTY TAX DIGEST BY THE STATE REVENUE COMMISSIONER CONT.

- January 1, 2008 and every third January 1 thereafter for the following counties: Bartow, Bleckley, Brooks, Calhoun, Candler, Chatham, Chattooga, Cobb, Colquitt, Cook, Crawford, Dawson, Douglas, Early, Echols, Effingham, Forsyth, Grady, Gwinnett, Habersham, Harris, Hart, Henry, Houston, Jones, Lamar, Lanier, Laurens, Lee, Liberty, Lincoln, Long, Lowndes, Macon, Madison, Marion, McDuffie, Monroe, Montgomery, Pierce, Polk, Rockdale, Spalding, Taliaferro, Terrell, Treutlen, Upson, Ware, Warren, Wayne, Wilcox, Wilkes and Worth.
- January 1, 2009 and every third January 1 thereafter for the following counties: Appling, Banks, Ben Hill, Berrien, Brantley, Bryan, Burke, Butts, Camden, Catoosa, Charlton, Clay, Clayton, Columbia, Coweta, Crisp, Dade, Decatur, DeKalb, Dodge, Dooly, Elbert, Evans, Floyd, Hancock, Heard, Jackson, Jeff Davis, Jefferson, Miller, Mitchell, Morgan, Oconee, Pulaski, Quitman, Rabun, Richmond, Schley, Seminole, Stephens, Talbot, Taylor, Telfair, Thomas, Towns, Troup, Walker, Walton, Washington, Webster, White, Whitfield and Wilkinson.

Digest Review Cycle



Microsoft Excel
Worksheet

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR AND NON-DIGEST REVIEW YEAR

- Each year 53 counties are in a digest review year. The digest review procedure for review year counties consists of:
 - Review of the Policies and Practices employed for the compilation of the digest submitted and under review.
 - Review of the sales ratio analysis performed and provided by the Department of Audits and Accounts
 - Calculation of the Equalization Ratio for public utility assessment.
 - Calculation of overall average level of assessment.
 - Calculation of total timber harvests from the previous calendar year.

COMPLIANCE SPECIALISTS DIGEST REVIEW

3-Year Digest Review Cycle

- Detailed review of questions asked to the appraisal staff related to compliance
- Review questions in Excel format emailed to the Chief Appraiser
- Annotations of laws, regulations and APM
- Yes/No Questions
- Comment field for evidence

Performance Review Findings

- Usual findings
- DOR Compliance Specialists will discuss pertinent areas for improvement in compliance

NON-REVIEW YEAR PROCEDURE

- In any given year, 2/3 or 106 counties will be in a non-review year. The non-review year process includes the review of the sales ratio analysis received from the Department of Audits, a calculation of the equalization ratio for public utility assessment, and the calculation of the overall average level of assessment.

GENERAL PROCEDURES FOR DIGEST NON REVIEW YEAR



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000 ANY COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	73	35.52	40.05	38.18	36.14	13.83	103.61
AGRICULTURAL	88	36.36	40.83	38.27	36.91	14.21	103.93
COMMERCIAL	88	36.36	40.83	38.27	36.91	14.21	103.93
INDUSTRIAL	88	36.36	40.83	38.27	36.91	14.21	103.93

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	199,661,889	38.18	M	523,003,321	40.88%
AGRICULTURAL	81,316,714	38.27	M	212,465,858	16.65%
COMMERCIAL	88,356,452	38.27	M	230,859,419	18.09%
INDUSTRIAL	89,389,764	38.27	M	233,559,277	18.30%
PUBLIC UTILITY	29,653,049	40.00		74,132,623	6.07%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	488,377,868	38.33		1,274,020,498	100.00%

GENERAL PROCEDURES FOR DIGEST NON REVIEW YEAR

Audit Form

DLN: [202205397615141](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:35 AM**

Action Dates

Due Date:	<input type="text" value="08/01/2022"/>	Study:	<input type="text"/>	Hearing:	<input type="text"/>
Extended:	<input type="text"/>	Signed:	<input type="text"/>	Final:	<input type="text"/>
Submitted:	<input type="text" value="08/02/2022"/>	Appealed:	<input type="text"/>	Status:	<input type="checkbox"/> 1/4 Mill Recovery

Officials

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR

Audit Form

DLN: [202205397615141](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:35 AM**

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	73	35.52	40.05	38.18	36.14	13.83	103.61	
Agricultural	88	36.36	40.83	38.27	36.91	14.21	103.93	
Commercial	88	36.36	40.83	38.27	36.91	14.21	103.93	
Industrial	88	36.36	40.83	38.27	36.91	14.21	103.93	
Utility				40.00				

Prior Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	69	36.67	38.99	38.00	37.48	9.46	101.48	
Agricultural	82	36.99	38.80	38.00	37.65	9.34	100.78	
Commercial	82	36.99	38.80	38.00	37.65	9.34	100.78	
Industrial	82	36.99	38.80	38.00	37.65	9.34	100.78	
Utility				38.09				

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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR

Audit Form

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Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A System	M/A Used	Projected FMV	%	Public Utility Equalization Ratio
Residential	199,661,889	38.18	M	<input type="text" value="M"/>	522,948,897	41.0	DOR Projected: 40.00
Agricultural	81,316,714	38.27	M	<input type="text" value="M"/>	212,481,615	16.7	
Commercial	88,356,452	38.27	M	<input type="text" value="M"/>	230,876,540	18.1	County Used: 40.00
Industrial	89,389,764	38.27	M	<input type="text" value="M"/>	233,576,598	18.3	
Utility	29,653,049	40	M	<input type="text" value="M"/>	74,132,622	5.8	True Ratio: 38.23
Total	488,377,868	38.33			1,274,016,273	100.0	

Penalty

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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

BEN HILL

REVISED

January 23, 2024

MR. BARRY FOSTER
324 E PINE ST
FITZGERALD, GA 31750-2909
DEAR MR. FOSTER,

Pursuant to O.C.G.A. § 48-5-342(c) and 48-5-345(b), the review of your 2022 ad valorem tax digest has been performed by this department.

In that review, the 2022 overall average assessment level as provided by the state auditor has been determined to be 38.33%, which does not deviate substantially from the proper assessment ratio mandated in O.C.G.A. 48-5-7.

Sincerely,

A handwritten signature in cursive script, appearing to read "Frank M. O'Connell".

Frank M. O'Connell
State Revenue Commissioner

48-5-343. APPROVAL OF DIGESTS

- (a) The commissioner shall, when a county is in its digest review year, approve the digest of any such county as being reasonably uniform and equalized if the digest meets the following criteria:
 - (1) The average assessment ratio for each class of property within the county shall be as close to the assessments provided for in [Code Section 48-5-7](#) as is reasonably practicable;
 - (2) The average assessment variance for each class of property within the county shall not be excessive with respect to that which is reasonably practicable; and
 - (3) Within each class of property, assessment ratios of the properties shall not reveal any significant assessment bias.
- (b) The commissioner shall by regulation establish the statistical standards to be used in determining whether or not digests are in accordance with the uniformity requirements contained in subsection (a) of this Code section. The commissioner shall utilize information developed by the state auditor under [Code Section 48-5-274](#).
- (c) If the assessed value of the portion of the digest that does not meet the uniformity requirements constitutes 10 percent or less of the assessed value of the total digest, the commissioner may approve the digest if, in in his judgment, the approval will not substantially violate the concept of uniformity and equalization.

APPROVAL OF DIGESTS

- A county's digest is approved in their digest review year if the digest meets the following criteria
 - Average assessment ratio for each class of property shall be reasonably close to 40%
 - The average assessment variance for each class shall not be excessive
 - The assessment ratios of the properties shall not reveal any significant assessment bias

AVERAGE LEVEL OF ASSESSMENT 560-11-2-.56

- The standard for level of assessment will be presumed to have been met if:
 - The upper limit of a 95% confidence interval about the average level of assessment as established by the State Auditor is greater than or equal to 36%
 - The lower limit of a 95% confidence interval about the average level of assessment as established by the State Auditor is less than or equal to 44%

UNIFORMITY WITHIN HOMOGENEOUS GROUPS - 560-11-2-.56

- For tax years beginning on or after January 1, 2000, the standard for uniformity will be presumed to have been met if the resulting coefficient does not exceed 15 percent for the residential homogeneous group or 20 percent for the non-residential homogeneous groups

UNIFORMITY WITHIN HOMOGENEOUS GROUPS - 560-11-2-.56

- In those instances where the [State Auditor](#) adds non-residential observations to the residential sample to determine the statistics applicable to the residential homogeneous group, the standard of uniformity for the residential homogeneous group shall be the same as for the non-residential homogeneous groups.
- A,C,I may be combined

ASSESSMENT BIAS 560-11-2-.56

- The level of assessment bias within each homogeneous group of property shall be measured by the price related differential (PRD) as established by the [State Auditor](#).
- The standard for lack of assessment bias will be presumed to have been met if the resulting PRD is in the range of [0.95](#) and [1.10 inclusive](#)

MAGNITUDE OF DEFICIENCY 560-11-2-.56

- If the assessed value of the portion of the digest that does not meet the uniformity requirements for level of assessment, uniformity and bias constitutes **10 percent** or less of the assessed value of the total digest, the Commissioner may approve the digest, if, in their judgment, the approval will not substantially violate the concept of uniformity and equalization

OVERALL AVERAGE ASSESSMENT RATIO 560-11-2-.56

- The overall average assessment ratio for the county shall be the weighted mean of the average level of assessment of the homogeneous groups as established by the State Auditor

OVERALL AVERAGE ASSESSMENT RATIO 560-11-2-.56

- If the overall average assessment ratio is less than 36 percent, the digest shall be deemed to deviate substantially from the proper assessment ratio

48-5-344. CONDITIONAL APPROVAL OF DIGESTS

- (a) If the commissioner determines that in any one or more of the counties that is in a **digest review year** the taxable values of property are **not reasonably uniform and equalized** in accordance with the requirements of subsection (a) of Code Section 48-5-343, he shall **conditionally approve the digest** and notify the county board of tax assessors in writing of his action.
- (b) The written notification shall contain:
 - (1) A **list of specific reasons** that resulted in the digest being conditionally approved;
 - (2) **A list of the statistical standards** used by the commissioner when examining the digest; and
 - (3) **Any other information the commissioner believes would be of assistance to the county board of tax assessors in correcting** the deficiencies that resulted in the digest being conditionally approved or in otherwise making the digest reasonably uniform and equalized.

DIGEST FINDINGS

- A conditional approval order can potentially have up to 13 findings
- Three for each (level, uniformity, bias) for each Residential, Agricultural, Commercial, and Industrial, and one (level) for public utility property (Only if less than 36.00)
- If Equalized PU ratio falls below 38.00 then the county must use DOR suggested otherwise must handle appeals
- Level (Median) 36.00 to 44.00
- Uniformity (COD) Residential 15% or less, All other classes 20% or less
- Bias (PRD) 95.00 to 110.00

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR NO CITES



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000 - XYZ COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	41	36.07	39.08	38.22	37.09	9.30	101.49
AGRICULTURAL	46	36.13	39.15	38.26	36.76	9.24	102.35
COMMERCIAL	46	36.13	39.15	38.26	36.76	9.24	102.35
INDUSTRIAL	46	36.13	39.15	38.26	36.76	9.24	102.35

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	28,795,784	38.22	M	75,333,040	14.20%
AGRICULTURAL	153,146,688	38.26	M	400,238,980	75.54%
COMMERCIAL	9,917,649	38.26	M	25,919,135	4.89%
INDUSTRIAL	0	38.26	M	0	0.00%
PUBLIC UTILITY	10,883,297	40.00		27,208,243	5.37%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	202,743,418	38.35		528,699,398	100.00%

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR NO CITES

Audit Form

DLN: [202218297626716](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:30 AM**

Action Dates

Due Date: 08/01/2022

Study:

Hearing:

Extended:

Signed:

Final:

Submitted: 08/29/2022

Appealed:

Status: ☐ 1/4 Mill Recovery

☐ \$5/Parcel Penalty

☐ Conditionally Approved

Officials

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR NO CITES

Audit Form

DLN: [202218297626716](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:30 AM**

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	41	36.07	39.08	38.22	37.09	9.30	101.49	
Agricultural	46	36.13	39.15	38.26	36.76	9.24	102.35	
Commercial	46	36.13	39.15	38.26	36.76	9.24	102.35	
Industrial	46	36.13	39.15	38.26	36.76	9.24	102.35	
Utility				40.00				

Prior Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	32	38.79	42.98	40.28	39.41	8.07	102.08	
Agricultural	38	38.38	42.36	39.55	38.62	8.89	102.94	
Commercial	38	38.38	42.36	39.55	38.62	8.89	102.94	
Industrial	38	38.38	42.36	39.55	38.62	8.89	102.94	
Utility				40.00				

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR NO CITES

Audit Form

DLN: [202218297626716](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:30 AM**

Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A System	M/A Used	Projected FMV	%	Public Utility Equalization Ratio
Residential	28,795,784	38.22	M	M ▼	75,342,187	14.2	DOR Projected: 40.00
Agricultural	153,146,688	38.26	M	M ▼	400,278,850	75.7	
Commercial	9,917,649	38.26	M	M ▼	25,921,717	4.9	County Used: 40.00
Industrial	0	38.26	M	M ▼	0	0.0	
Utility	10,883,297	40	M	M	27,208,242	5.1	True Ratio: 38.25
Total	202,743,418	38.34			528,750,997	100.0	

Penalty

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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR NO CITES

Frank M. O'Connell
State Revenue Commissioner



Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

Jonathan K. Ussery
Director
Local Government Services Division

ANY

REVISED
January 24, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANY TOWN, GA 39870-0450
DEAR MS. TAX COMMISSIONER,

The ANYCounty 2022 tax digest, having been submitted on 08/29/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property, as set by the board of tax assessors for taxation purposes are uniform and equalized, therefore, the ANY COUNTY 2022 tax digest has been approved as submitted and my order regarding such approval is enclosed.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000-ABC COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	38	27.79	31.99	29.82	30.29	13.42	99.86
AGRICULTURAL	47	28.23	32.62	29.87	30.45	17.94	101.00
COMMERCIAL	47	28.23	32.62	29.87	30.45	17.94	101.00
INDUSTRIAL	47	28.23	32.62	29.87	30.45	17.94	101.00

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	51,597,958	29.82	M	173,035,832	26.03%
AGRICULTURAL	70,628,029	29.87	M	236,450,134	35.63%
COMMERCIAL	19,735,185	29.87	M	66,069,904	9.95%
INDUSTRIAL	47,245,598	29.87	M	158,169,895	23.83%
PUBLIC UTILITY	9,037,784	35.89		25,181,900	4.56%
QUALIFIED TIMBER	0	0.00		0	0.00%

TOTAL	198,244,554	30.09		658,907,665	100.00%
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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

Audit Form

DLN: [202203497612650](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:29 AM**

Action Dates

Due Date:

Study:

Hearing:

Extended:

Signed:

Final:

Submitted:

Appealed:

Status: ☒ 1/4 Mill Recovery
☐ \$5/Parcel Penalty
☐ Conditionally Approved

Officials

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

Audit Form

DLN: [202203497612650](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:29 AM**

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	38	27.79	31.99	29.82	30.29	13.42	99.86	MED
Agricultural	47	28.23	32.62	29.87	30.45	17.94	101.00	MED
Commercial	47	28.23	32.62	29.87	30.45	17.94	101.00	MED
Industrial	47	28.23	32.62	29.87	30.45	17.94	101.00	MED
Utility				35.89				MED

Prior Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	36	36.80	42.91	40.79	39.66	13.54	100.31	
Agricultural	43	35.99	40.99	37.29	35.38	17.95	106.23	
Commercial	43	35.99	40.99	37.29	35.38	17.95	106.23	
Industrial	43	35.99	40.99	37.29	35.38	17.95	106.23	
Utility				40.00				

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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

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DLN: [202203497612650](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:29 AM**

Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A System	M/A Used	Projected FMV	%	Public Utility Equalization Ratio
Residential	51,597,958	29.82	M	M ▼	173,031,382	26.3	DOR Projected: 35.89
Agricultural	70,628,029	29.87	M	M ▼	236,451,386	35.9	
Commercial	19,735,185	29.87	M	M ▼	66,070,254	10.0	County Used: 35.89
Industrial	47,245,598	29.87	M	M ▼	158,170,733	24.0	
Utility	9,037,784	35.89	M	M	25,181,900	3.8	True Ratio: 29.86
Total	198,244,554	30.09			658,905,655	100.0	

Penalty

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

Audit Form

DLN: [202203497612647](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 11:29 AM**

Class	# Samples	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	38	27.79	31.99	29.82	30.29	13.42	99.86	MED
Agricultural	47	28.23	32.62	29.87	30.45	17.94	101	MED
Commercial	47	28.23	32.62	29.87	30.45	17.94	101	MED
Industrial	47	28.23	32.62	29.87	30.45	17.94	101	MED
Utility				35.89				MED

Residential Combined:

Public Utility Eq Ratio Actually Used:

35.89 %

Public Utility Eq Ratio Proposed to County:

35.89 %

Public Utility Eq Ratio Based on Current Study:

29.86 %

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY COUNTY
REVISED
January 24, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANYCOUNTY GA 00000-0000
DEAR MS. TAX COMMISSIONER,

The ANY County 2022 tax digest, having been submitted on 09/16/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property set by the board of tax assessors for taxation purposes are not uniform and equalized, therefore, the ANY COUNTY 2022 tax digest is CONDITIONALLY APPROVED.

Listed below are the failed assessment standards:

County	Class & Cite	2019	2022	Standard
ANY	Agricultural MED	37.29	29.87	36.00 to 44.00
	Commercial MED	37.29	29.87	36.00 to 44.00
	Industrial MED	37.29	29.87	36.00 to 44.00
	Residential MED	40.79	29.82	36.00 to 44.00
	Utility EQRatio	40.00	35.89	36.00 to 44.00

By approving the 2022 digest CONDITIONALLY, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected for 2025. Please see my enclosed Order.

Pursuant to O.C.G.A. § 48-5-342(c), the review of the 2022 ANY County ad valorem tax digest has been performed by this Department. From that review, I have determined that the overall average assessment level of the assessments determined by the board of tax assessors for the 2022 tax digest is 30.09%, which deviates substantially from the proper assessment ratio of 40.00%.

O.C.G.A. § 48-5-349.2 provides that a notice of appeal to the attached order may be filed by the county governing authority with the Commissioner within 30 days after receipt of the Order by the board of tax assessors. The notice of appeal must state the basis of the appeal as being (1) the correctness of the Commissioner's determination that the digest does not meet the requirements of O.C.G.A. § 48-5-343, and/or (2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. The county governing authority is authorized to appeal on the accuracy of the amount assessed, but only to the extent that such appeal is not based on the correctness of the information supplied to the Commissioner by the State Auditor pursuant to O.C.G.A. § 48-5-274.

A notice of appeal should be directed to:

Frank M. O'Connell, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Boulevard, Suite 15300
Atlanta, Georgia 30345

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES \$5 PENALTY



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000-CDE COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	191	28.00	30.29	29.30	29.37	14.02	101.16
AGRICULTURAL	27	26.64	33.45	30.41	29.76	15.55	100.28
COMMERCIAL	226	28.27	30.40	29.60	29.76	14.43	100.54
INDUSTRIAL	226	28.27	30.40	29.60	29.76	14.43	100.54

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	478,949,836	29.30	M	1,634,585,806	60.85%
AGRICULTURAL	209,568,747	30.41	M	689,047,153	26.62%
COMMERCIAL	67,542,088	29.60	M	228,185,201	8.58%
INDUSTRIAL	16,580,028	29.60	M	56,014,215	2.11%
PUBLIC UTILITY	14,492,735	35.06		41,336,951	1.84%
QUALIFIED TIMBER	0	0.00		0	0.00%

TOTAL	787,133,434	29.71		2,649,169,326	100.00%
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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES

Audit Form

DLN: [202218297627136](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 04:33 PM**

Action Dates

Due Date:

Study:

Hearing:

Extended:

Signed:

Final:

Submitted:

Appealed:

Status: ☒ 1/4 Mill Recovery

☒ \$5/Parcel Penalty

☐ Conditionally Approved

Officials

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES \$5 PENALTY

Audit Form

DLN: [202218297627136](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 04:33 PM**

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	191	28.00	30.29	29.30	29.37	14.02	101.16	MED
Agricultural	27	26.64	33.45	30.41	29.76	15.55	100.28	MED
Commercial	226	28.27	30.40	29.60	29.76	14.43	100.54	MED
Industrial	226	28.27	30.40	29.60	29.76	14.43	100.54	MED
Utility				35.06				MED

Prior Year Ratio Analysis

Class	# Samp	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	124	32.04	34.65	33.00	33.98	14.78	101.58	MED
Agricultural	15	30.00	45.87	36.87	35.71	16.40	104.41	MED
Commercial	144	32.25	35.08	33.86	34.43	15.03	101.59	MED
Industrial	144	32.25	35.08	33.86	34.43	15.03	101.59	MED
Utility				36.03				

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Finalize Audit

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES \$5 PENALTY

Audit Form

DLN: [202218297627136](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 04:33 PM**

Overall Average Assessment Ratio

Class	Assessments	Ratio	M/A System	M/A Used	Projected FMV	%	Public Utility Equalization Ratio
Residential	478,949,836	29.3	M	M ▼	1,634,641,078	61.7	DOR Projected: 33.17
Agricultural	209,568,747	30.41	M	M ▼	689,144,186	26.0	
Commercial	67,542,088	29.6	M	M ▼	228,182,730	8.6	County Used: 35.06
Industrial	16,580,028	29.6	M	M ▼	56,013,608	2.1	
Utility	14,492,735	35.06	M	M	41,336,951	1.6	True Ratio: 29.63
Total	787,133,434	29.71			2,649,318,553	100.0	

Penalty

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GENERAL PROCEDURES FOR DIGEST REVIEW YEAR

CITES \$5 PENALTY

Audit Form

DLN: [202218297627133](#) Status: **Completed** Set By: **JKCOLSON** On: **12/18/2023 04:33 PM**

Class	# Samples	LCI	UCI	Med	Aggr	COD	PRD	Analysis
Residential	191	28	30.29	29.3	29.37	14.02	101.16	MED
Agricultural	27	26.64	33.45	30.41	29.76	15.55	100.28	MED
Commercial	226	28.27	30.4	29.6	29.76	14.43	100.54	MED
Industrial	226	28.27	30.4	29.6	29.76	14.43	100.54	MED
Utility				35.06				MED

Residential Combined:

Public Utility Eq Ratio Actually Used:

35.06 %

Public Utility Eq Ratio Proposed to County:

33.17 %

Public Utility Eq Ratio Based on Current Study:

29.63 %

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View Proposed Ratios

Print Audit

Finalize Audit

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR CITES \$5 PENALTY

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY COUNTY
REVISED
January 23, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANY TOWN, GA 30295-0217
DEAR MS. TAX COMMISSIONER,

The ANY County 2022 tax digest, having been submitted on 10/13/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property set by the board of tax assessors for taxation purposes are not uniform and equalized, therefore, the ANY COUNTY 2022 tax digest is **CONDITIONALLY APPROVED**.

Listed below are the failed assessment standards:

County	Class & Cite	2019	2022	Standard
ANY	Agricultural MED	36.87	30.41	36.00 to 44.00
	Commercial MED	33.86	29.60	36.00 to 44.00
	Industrial MED	33.86	29.60	36.00 to 44.00
	Residential MED	33.00	29.30	36.00 to 44.00
	Utility EQRatio	36.03	35.06	36.00 to 44.00

By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected for 2025. Please see my enclosed Order.

Pursuant to O.C.G.A. § 48-5-342(c), the review of the 2022 ANYCounty ad valorem tax digest has been performed by this Department. From that review, I have determined that the overall average assessment level of the assessments determined by the board of tax assessors for the 2022 tax digest is 29.71%, which deviates substantially from the proper assessment ratio of 40.00%.

In addition, if a county tax digest for its preceding digest review year was conditionally approved and the commissioner conditionally approves the digest for the next subsequent digest review year for the same or substantially the same reasons, the commissioner shall order the payment of \$5.00 per taxable parcel of real property located in the county. By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected on the 2025 digest and that the specific \$5/parcel penalty of \$48,645 be timely paid within 60 days from the date of this Order.

O.C.G.A. § 48-5-349.2 provides that a notice of appeal to the attached order may be filed by the county governing authority with the Commissioner within 30 days after receipt of the Order by the board of tax assessors. The notice of appeal must state the basis of the appeal as being (1) the correctness of the Commissioner's determination that the digest does not meet the requirements of O.C.G.A. § 48-5-343, and/or (2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. The county governing authority is authorized to appeal on the accuracy of the amount assessed, but only to the extent that such appeal is not based on the correctness of the information supplied to the Commissioner by the State Auditor pursuant to O.C.G.A. § 48-5-274.

GENERAL PROCEDURES FOR DIGEST REVIEW YEAR

CITES \$5 PENALTY

Penalty

1/4 Mill Recovery:

0.00

\$5/Parcel Penalty:

48,645.00

Total Charges:

48,645.00

Note:

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CONSENT ORDERS

- Detailed agreements and plans to ensure existing deficiencies are correct prior to the time of submission of the next digest review year.
- As a part of such agreement the Commissioner shall be authorized to defer the imposition of all or part of the specific penalty and the withholding of state grants.

CONSENT ORDERS INCLUDE ...

- Governing Authority Support
- Progress Reports
- Staffing Requirements
- Personal Property Audit Programs
- Compliance Reports

CONSENT ORDERS

- Such deferral shall be predicated upon the county's detailed plans of correction being followed and where such a deferral has been agreed to by the commissioner and the county, the amounts deferred shall be permanently waived by the commissioner provided the agreement is faithfully completed by the county.

CONSENT ORDERS

- Must be agreed upon by all parties involved, to include, but not limited to:
 - County Commission Chairman
 - County Attorney
 - DOR's Representatives from the Office of General Council
 - Hearing Officer

CONSENT ORDERS

- In the event, however, the county only partially completes the agreement with the Commissioner, the Commissioner may, at his option, still allow all or a reduced amount of the specific penalty or withholding of funds to be waived if, in his judgment, the county's deviation from the original agreement was not unreasonable under the circumstances


CONSENT ORDERS

- If the county *fails to complete or only partially completes* the terms of the agreement, the Commissioner can *reinstate all or any part* of the penalty deferred

CONSENT ORDERS

- DOR generally includes [daily penalty provisions](#) for failure to meet deadlines outlined in the Consent Order
- *\$500 to 1,000 per day* until the deadline is met
- Not to exceed the total amount of the full \$5 per parcel

Frank M. O'Connell
State Revenue Commissioner



Chester Cook
Deputy State Revenue Commissioner

Georgia Department of Revenue
1800 Century Boulevard, NE | Atlanta, Georgia 30345

Date
In Re: 2022 Any County Tax Digest

CONSENT ORDER

This Consent Order (the "Consent Order") is entered into as of the date set forth above and embodies the agreement between the Revenue Commissioner of the State of Georgia ("Commissioner") and the Any County Board of Commissioners ("Any County").

SECTION I - BACKGROUND AND FACTS

- On January 23, 2022, the Revenue Commissioner entered an Order Regarding the 2022 Any County Tax Digest (the "Order"), conditionally approving the 2022 Any County Tax Digest and imposing on Any County penalties totaling One Hundred and Four Thousand Nine Hundred Twenty Dollars (\$63,070) (the "Penalty").
- On February 15, 2024, Any County appealed the Order and the corresponding Penalty, pursuant to O.C.G.A. § 48-5-349.2, challenging the correctness of the deficiencies cited in the Order.
- Any County and the Revenue Commissioner wish to resolve Any County's appeal by consent and without the necessity of a hearing, and thus voluntarily enter into this Consent Order to address the deficiencies in the 2022 Any County Tax Digest and establish criteria for the submission of future Digests.

SECTION II - CONSENT AGREEMENT

IT IS THEREFORE ORDERED AS FOLLOWS:

- Pursuant to O.C.G.A. § 48-5-349.2(d)(2), the 2022 Any County Tax Digest is conditionally approved by the Revenue Commissioner, provided Any County faithfully and timely completes the terms of this Consent Order.
- Pursuant to O.C.G.A. § 48-5-349.2(g)(2) the Penalty, authorized by O.C.G.A. § 48-5-346, is hereby deferred. The Penalty or some portion thereof shall be permanently waived by the

1 | Page

\$5 LETTER & CONSENT ORDER

- If a county goes to arbitration, they should ask for all statistics to be revised for all classes rather than just getting an overall equalized ratio to not receive a cite if not between 36.00 to 44.00.
- If a county appeals the ratio study to the Department of Audits and Accounts (DOAA) and gets revised stats
- The revised stats need to be keyed into PTS and a revised Letter sent to the TC, BOC, BOA



QUESTIONS?

Grant Hilton and Kenny Colson
Senior Managers



GEORGIA DEPARTMENT
of REVENUE

CENTRALLY ASSESSED PROPERTIES: A GUIDE TO PUBLIC UTILITY TAXES

Cody Martin, Sr. Manager II

Local Government Services

May 15th, 2024

SAMPLE TITLE

1

General Timeline

2

Valuation Methodologies

3

Allocation of Values

4

Public Utility Digest

5

Notice of Assessment

6

Appeals of Notices

7

Billing

8

Questions

PUBLIC UTILITY UNIT: WHAT WE DO

- Public Utility and Aircraft Digest
 - Electric Companies
 - Railroads
 - Gas Companies (Public and Municipal)
 - Telephone Companies
 - Pipelines
 - Electric Membership Cooperatives
 - Flight Equipment
- Railroad Equipment Car Digest
 - Over 300 companies
 - Bill, collect, and distribute taxes
- TVA Payment in Lieu of Taxes
 - Collect and distribute payments
- Public Service Commission (PSC Fees)
 - Bill and collect special fees

PUBLIC UTILITY TIMELINE

- January
 - Jan 1st – Statutory date of valuation
 - Jan 1st – Return period begins
 - Jan 15th – TVA Q1 distribution
- March
 - Mar 1st – Returns Due for Public Utilities and Rail Cars
 - Mar 1st – Deadline to request a 30-day filing extension
- April
 - Apr 15th – PSC Returns due
 - Apr 15th – TVA Q2 distribution
- May - Railroad Equipment Car digest
- June - Railroad Equipment Car distribution
- July - TVA Q3 distribution
- September - Public utility and aircraft digest
- October
 - Oct 10th - TVA return filing
 - Oct 10th - TVA Q4 distribution

PUBLIC UTILITY VALUATION



“Unit Rule” Companies are valued using a combination of Income and Cost approaches.



Electric Membership Coops and Municipal Gas companies are primarily valued using a Cost Approach.



Flight equipment is valued using Market Guides.



Railcar Companies are primarily valued using the Cost approach.



TVA and Public Service Commission Fees are determined using Revenue formulas.



Non-operating property is primarily valued using a Market approach.

COST APPROACH METHODOLOGY

Companies that are valued using the cost approach generally follow the APM model.

- Assets are classified into an appropriate useful life group.
- A composite multiplier is applied.
- Where applicable a market value for land and other improvements will be added.

Companies typically valued using the cost approach:

- Electric Membership Cooperatives
- Municipal Gas Companies
- Transmission Companies
- Certain Generation Facilities
- Railroad Equipment Cars

MARKET APPROACH METHODOLOGY

- Flight Equipment
 - Public utility flight equipment is valued using the two leading industry guides:
 - AVITAS
 - Airliner Pricing Guide



MARKET APPROACH METHODOLOGY

■ Non-Operating Property

- Non-operating assets are assets that are not considered to be part of a company's core operations.
- A company's non-operating assets may be unused land, spare equipment, investment securities, and so on.
- Income from non-operating assets contributes to the non-operating income of a company. These assets and any income from them are usually omitted from the financial analysis of a company's core business.
- Non-operating assets can function to diversify risk and revenues.

- Leased Georgia Power Lake Lots make up the major share of non operating property that is centrally valued.

Bartletts Ferry	Rabun
Burton	Sinclair
Goat Rock	Tallulah
Jackson	Yonah
Nacoochee	

UNIT VALUATION



Unit appraisal means valuing an integrated group of assets functioning as an economic unit as “one thing,” without reference to the independent value of the component parts.



The logic of this concept is that informed buyers and sellers will most likely buy or sell a viable operating unit as “one thing.” Properties valued using a unitary valuation method are usually thoroughly integrated in operation and construction.

UNIT VALUATION

- As a general rule, no attempt is made to assign values in a unit appraisal to individual items of property unless it is a legal requirement.
- Standing apart, individual items of property possess some type of liquidation value. Arranged together as an economic unit, the total property complex usually has a value greater than the sum of many liquidation values for individual items.



- EXAMPLE: The value of a length of copper wire in an electric-system lies not in the fact that copper has a market as scrap metal but that the wire is a part of a thoroughly complete and integrated electric system.

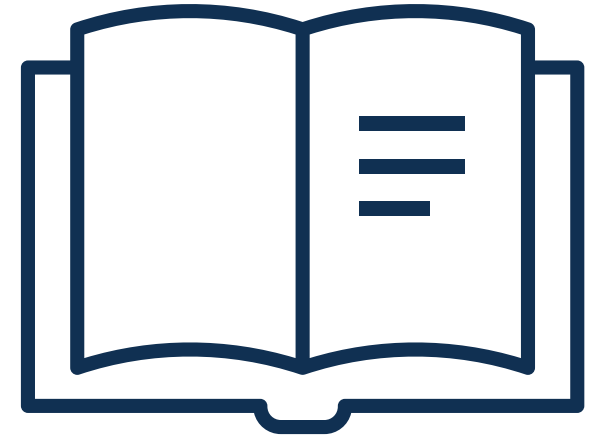
UNIT VALUATION – WEIGHTED APPROACHES



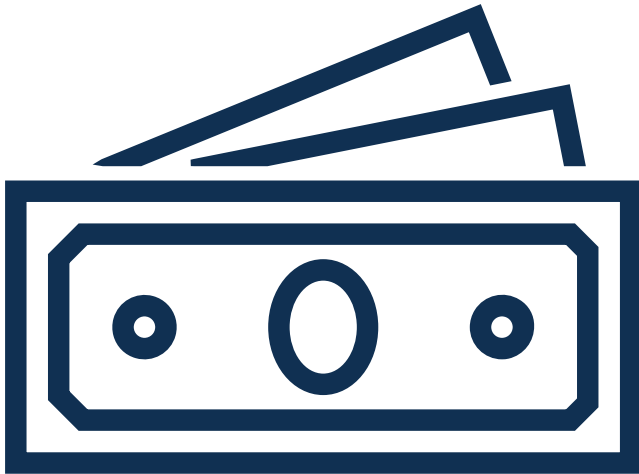
Under the unit-rule method, the value of the operating business is estimated utilizing the income approach and a cost approach to value. In the valuation the income approach is initially given 80% weight and the cost is given 20%.

UNIT VALUATION – COST APPROACH

- Historical Cost Less Depreciation (HCLD), sometimes referred to as “net book value,” is one of the more important indicators of value for rate based regulated public utilities.
- For property tax appraisal purposes, HCLD is the historical cost of the utility’s taxable assets less the accumulated accounting depreciation applicable to the assets calculated according to the method used by the Public Utilities Commission.



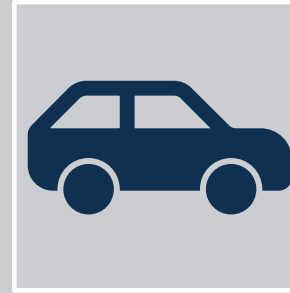
UNIT VALUATION – COST APPROACH



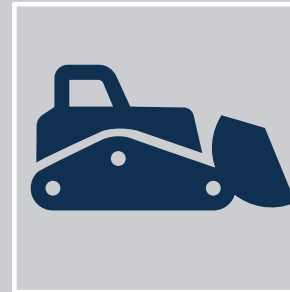
- HCLD *is not* rate base.
- The rate base of a regulated utility is established by the regulatory commission and generally consists of the net book value less deferred income taxes Rate base is the amount upon which the utility will be allowed to earn a reasonable rate of return.

UNIT VALUATION – COST APPROACH

- HCLD differs from rate base because it excludes several items that may be in the PUC rate base and includes some items that are not in rate base.



Common exclusions are items that may be exempt from property tax, such as working cash and licensed vehicles.



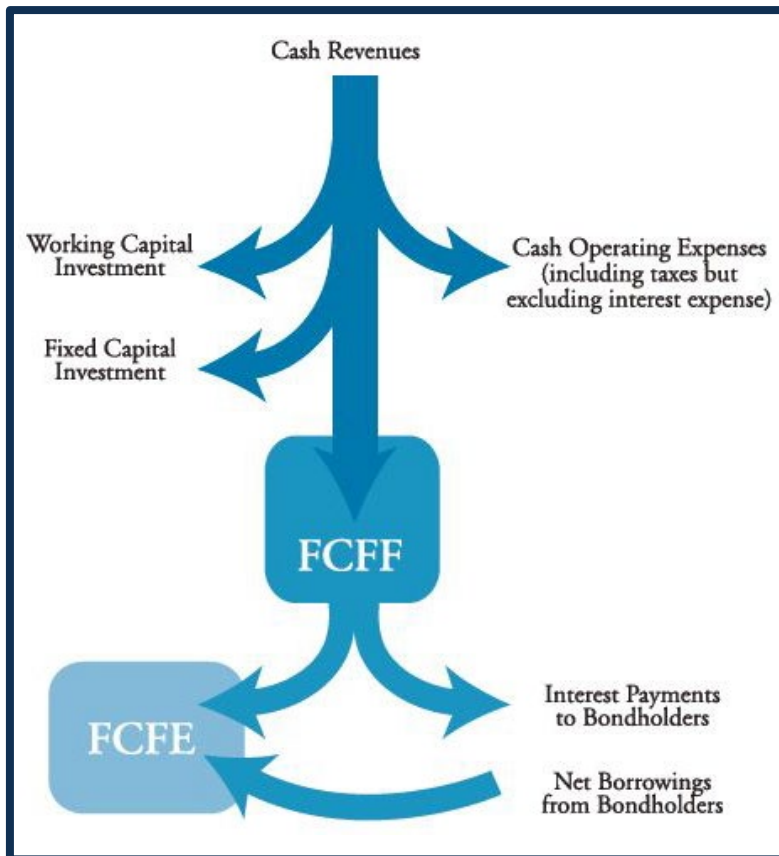
Property not in rate base, but normally included in HCLD, includes construction work-in-progress and operating leased property used for utility purposes.

UNIT VALUATION – INCOME APPROACH



The income approach utilized for unitary valuation is a capitalized earnings method in which an estimate of expected future free cash flow is divided by an estimated after-tax weighted average cost of capital (“WACC”) minus an estimated future growth rate in free cash flows.

UNIT VALUATION – INCOME APPROACH



- Free cash flow, sometimes called net cash flow, reflects the cash flows generated by a company's operations that are available to all the company's capital providers, both debt and equity.
- $$\text{Free Cash Flow} = \text{Net Operating Income} + \text{Non-cash Expenses} - \text{Capital Expenditures} - \text{Change in Working Capital}$$

UNIT VALUATION – INCOME APPROACH

- The Discounted Cash Flow model is based on the concept that an investment adds value if it generates a return greater than what can be earned on investments of similar risk.
- The rate at which income is capitalized is based on the weighted average cost of the debt and equity portions of the capital investment.

$$\begin{aligned}\text{Value} &= \text{Cash Flows (Year 1)} / (1+k)^1 \\ &\quad + \text{Cash Flows (Year 2)} / (1+k)^2 \\ &\quad + \dots \\ &\quad + \text{Cash Flows (Terminal Year)} / (1+k)^n\end{aligned}$$

Where:

- k = Weighted average cost of capital

UNIT VALUATION – INCOME APPROACH

- One important issue in valuing a centrally assessed company is its indefinite life - it is appropriate to assume that a public utility will generate cash flows into perpetuity.
- The difficulty of explicitly forecasting decades of performance is solved by separating the value of the business into two periods, during and after an explicit forecast period.

Value	=	Present value of cash flow <i>during</i> explicit forecast period	+	Present value of cash flow <i>after</i> explicit forecast period
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$$\text{Terminal Value} = \text{FCF} / (k - g)$$

Where:

- FCF = Free Cash Flow expected in the year after the explicit period
- k = Weighted average cost of capital or discount rate
- g = Expected perpetual growth in the company's NCF

UNIT VALUATION – INTANGIBLES

- After the unit value is determined it must be adjusted for:

- Identifiable intangibles (computer software, etc.)



- Property that is Exempt (pollution control, etc.)



- Property Previously Taxed (motor vehicles)



UNIT VALUATION – STATE ALLOCATION



- If a 'unit' company has assets in other states an adjustment must be made so the amount of the unit value is representative of the assets that are in Georgia.
- This adjustment is made by considering investment within the state vs. total investment.

UNIT VALUATION – COUNTY ALLOCATION



A similar adjustment is made when a company has assets in multiple Georgia Counties.

County District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	Equalized Ratio	DOR Proposed Assessment
APPLING					
BAXLEY	285,161	7,129,016	7,129,016	33.61	2,396,062
COUNTY UNINCORPORATED	40,923,921	1,023,098,028	1,023,098,028	33.61	343,863,247
GRAHAM	14,495	362,359	362,359	33.61	121,789
County Total	41,223,577	1,030,589,403	1,030,589,403		346,381,098
ATKINSON					
COUNTY UNINCORPORATED	277,269	6,931,762	6,931,762	29.86	2,069,824
PEARSON	92,175	2,304,370	2,304,370	29.86	688,085
WILLACOCHEE	90,185	2,254,611	2,254,611	29.86	673,227
County Total	459,629	11,490,743	11,490,743		3,431,136
BACON					
ALMA	168,007	4,200,154	4,200,154	36.69	1,541,037
COUNTY UNINCORPORATED	284,622	7,115,541	7,115,541	36.69	2,610,692
County Total	452,629	11,315,695	11,315,695		4,151,728

PUBLIC UTILITY DIGEST TIMELINE

- Public utilities make returns to the Department of Revenue by March 1
 - {O.C.G.A. § 48-5-511(a)(2)}
- Public utility digest is submitted to the State Board of Equalization for approval, no specified date
 - {O.C.G.A. § 48-2-18(b)}
- Within 30 days after approval of the digest, the Department:
 - Notifies taxpayers of their proposed assessments
 - Notifies each county Board of Tax Assessors of the proposed assessment
 - {O.C.G.A. § 48-2-18(c)}



PUBLIC UTILITY DIGEST HEARING

■ Who is the State Board of Equalization?

- Greg S. Griffin, State Auditor
Department of Audits
- Marty W. Smith, Executive Director
State Properties Commission
- Frank M. O'Connell, State Revenue Commissioner
Department of Revenue

■ What is in the Public Utility Digest?

- Public Notice / Agenda
- Digest Summary
- Company Valuation
- Distribution of Values
- Equalization Ratios

Agenda - State Board of Equalization

- I. Call the meeting of the State Board of Equalization to order
- II. Introduction of parties
 - A. Greg S. Griffin, State Auditor, Department of Audits
 - B. Marty W. Smith, Executive Director, State Properties Commission
 - C. Frank M. O'Connell, State Revenue Commissioner, Department of Revenue
- III. Reading and Approval of Minutes of August 3, 2023 State BOE Meeting
- IV. Presentation of the 2023 Public Utility and Airline Flight Equipment Digest
 - A. Review of duties of State Board of Equalization by Ron Stay, Attorney General's Office, Georgia Department of Law
 - B. Mr. Cody Martin, Central Assessment Manager to present the following:
 - Comparison of the 2023 Digest to the 2022 Digest
 - Valuation methodologies
 - Distribution of the Digest to the taxing jurisdictions
 - Review of equalization procedures and presentation of proposed assessment ratios
 - Recommendation to the Board of Equalization to accept the 2023 Public Utility and Airline Flight Equipment Digest as presented
- V. Presentation of Tax Year 2022 Proposed Settlement of GATX Corporation by Joseph Bearden, Attorney General's Office
- VI. Any Other Business
- VII. Adjournment

PUBLIC UTILITY EQUALIZATION RATIOS

- Where does the proposed ratio come from?
 - The Department of Audits and Accounts calculates the public utility ratio and provides it to the Commissioner.
 - {O.C.G.A. § 48-5-7(a)}
 - {O.C.G.A. § 48-5-274(d)}
 - Undercofler v. Seaboard A. L. R. Co., 222 Ga. 822 (1966)
 - The proposed ratio cannot be appealed to the Department of Revenue. The Board of Tax Assessors will adopt a final ratio for use on the Final Assessment.
 - {O.C.G.A. § 48-2-18(d)}
 - {O.C.G.A. § 48-5-306}
 - Monroe County v. Ga. Power Co., 283 Ga. 12 (2008)



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

011-BIBB COUNTY

PUBLIC UTILITY EQUALIZATION RATIO CALCULATION

CLASS	2022 ASSESSMENT	RATIO	M/A	PROJECTED DIGEST
RESIDENTIAL	2,683,443,450	38.97	M	6,885,448,707
AGRICULTURAL	101,532,512	38.97	M	260,559,391
COMMERCIAL	1,829,481,519	39.40	M	4,643,767,604
INDUSTRIAL	520,527,670	39.18	M	1,328,514,577
TOTAL	5,134,985,151	39.14		13,118,290,279

PUBLIC UTILITY DIGEST VALUES

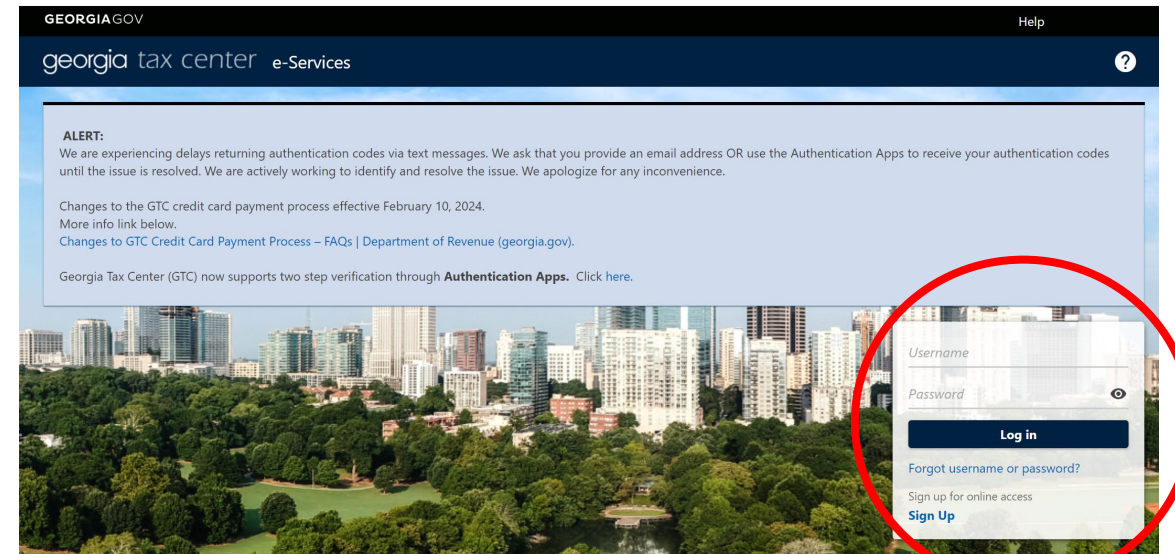
	Electric	EMC	Flight Equipment	Gas - Municipal	Gas - Private	Pipeline	Railroads	Telephones	Railroad Equipment	Total
# of Companies	6	49	32	23	3	11	30	67	304	525
Georgia Operating	26,489	20,336	2,335	44	2,064	3,089	3,581	2,669	1,196	61,804
Georgia Non-OP	1,716	23	-	-	2	7	39	3	-	1,790
Georgia FMV Total	28,206	20,359	2,335	44	2,066	3,095	3,619	2,673	1,196	63,594

All values in Millions

2023 Utility and Airline Digest
2022 Railroad Equipment Digest

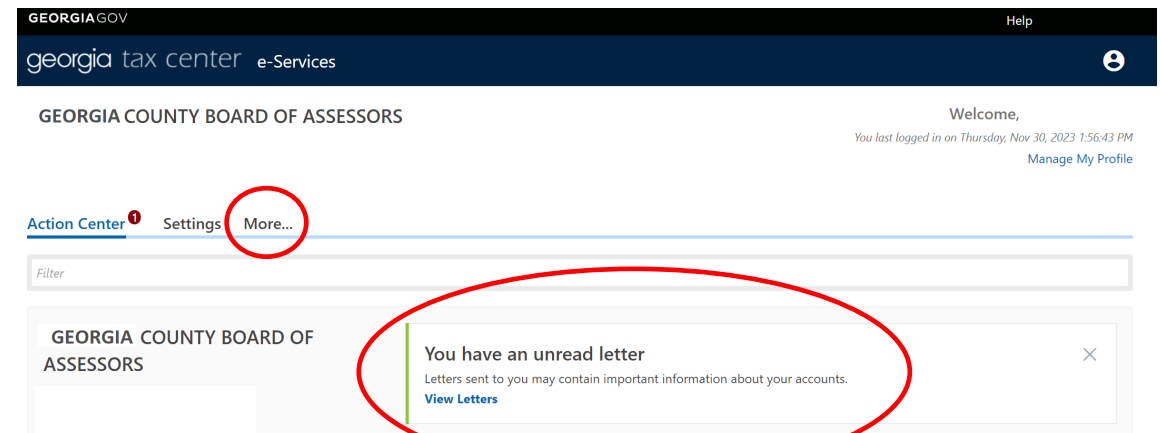
PUBLIC UTILITY NOTICE OF ASSESSMENT

- Both taxpayers and Tax Assessors can access the public utility Notice of Assessment from their Georgia Tax Center (GTC) account.
- Taxpayers will additionally receive their Notices via certified mail. Their time limit for appeals begins on the date of receipt.



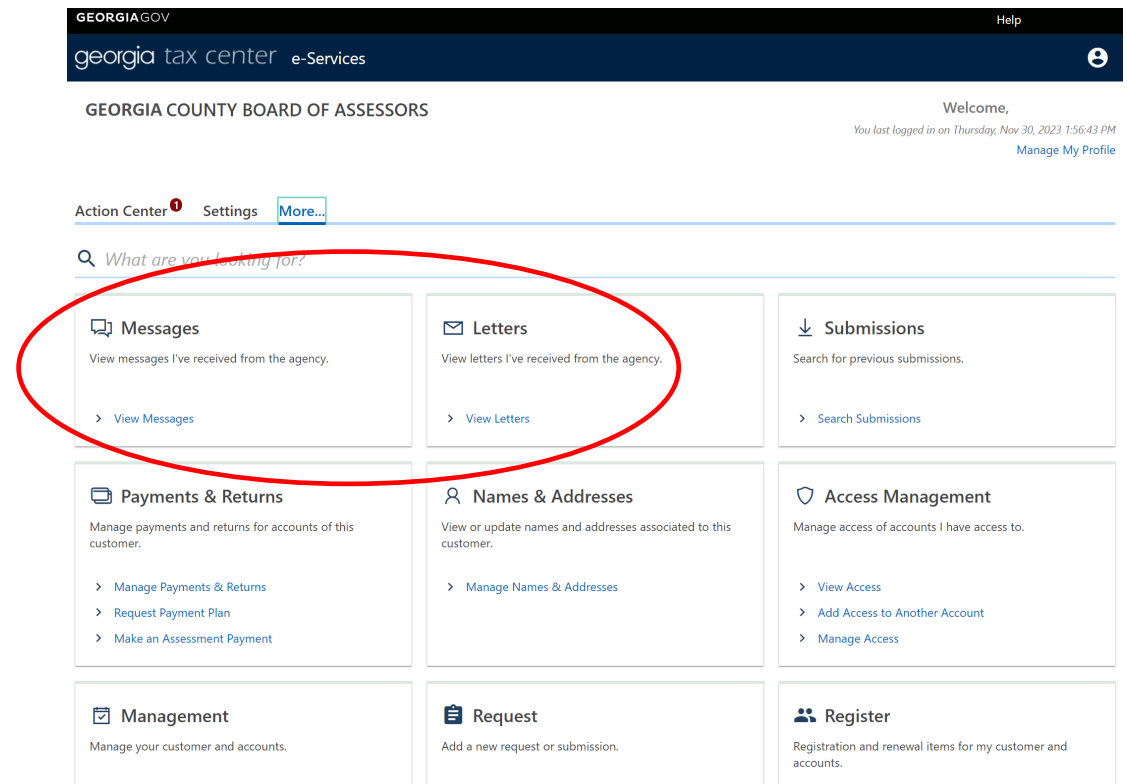
PUBLIC UTILITY NOTICE OF ASSESSMENT

- When logging on, you'll be taken to the Action Center where any new activity on your GTC account will show an alert.
- Clicking on the alert will take you directly to the new letters.
- To manually navigate to any communications, click on the "More..." button.



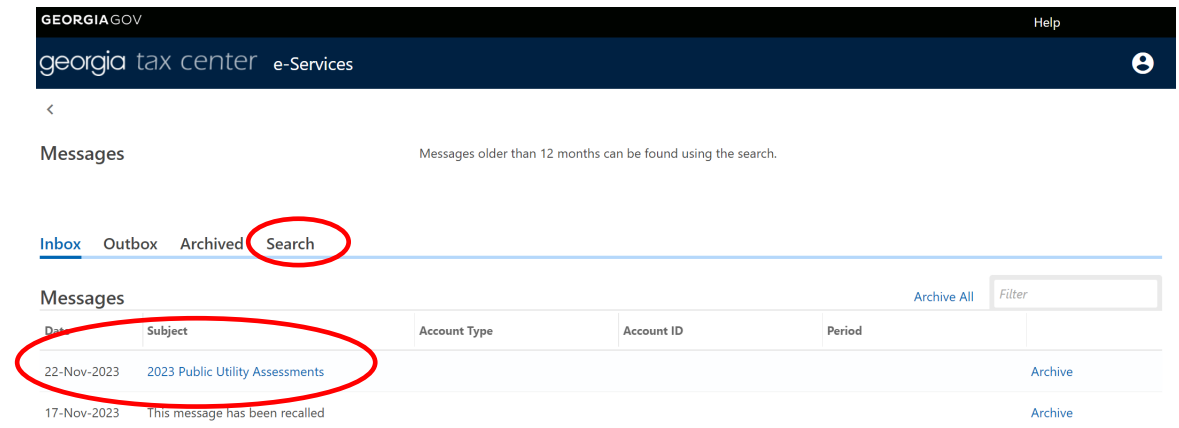
PUBLIC UTILITY NOTICE OF ASSESSMENT

- If clicking on the “More...” button, you can view both Messages and Letters by selecting the appropriate link.



PUBLIC UTILITY NOTICE OF ASSESSMENT

- From the Messages link, you can find the most recent Public Utility Assessments. Clicking on the blue subject line will take you to the communication.
- If you want older Assessments, clicking on the Search button will allow you to enter a date range to view.



PUBLIC UTILITY NOTICE OF ASSESSMENT

- Once you've clicked on the blue link for the message, you'll be able to view the message.
- The attachments at the bottom of the message will allow you to download the Assessments.

GEORGIA.GOV Help

georgia tax center e-Services


< Messages > Archive

Message Notice of Assessment

Notice

Message

Received: Wednesday, Nov 22, 2023 12:04:32 AM
Subject: 2023 Public Utility Assessments



This is an official communication sent to you by the Georgia Department of Revenue regarding your Georgia Tax Center account.

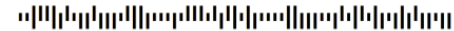
The 2023 public utility assessments have been finalized and are now ready to view. Open the attached file to view the 2023 assessments for PAULDING county.

Attachments

Name	Description	Size (Kb)	Sent
2023 Public Utility Assessments.pdf	public utility assessments for the 2023 tax Year	235	22-Nov-2023 00:04:32

APPEAL OF THE PROPOSED NOTICE OF ASSESSMENT

TAXATION BOX 209
NORFOLK SOUTHERN RAILWAY COMPANY
650 W PEACHTREE ST NW
ATLANTA GA 30308-1925



Letter ID: L0092725872
Issued Date: 21-Nov-2023
PUA: PUA-4637824

- If the taxpayer disagrees with the value on the Proposed Notice of Assessment, they can file an appeal under {O.C.G.A. § 48-2-18(c)}.
- This is a *value* appeal with the *state*, and must be filed with the appropriate judicial body within 30 days of receipt of the Notice.
- Within 20 days of receipt of the Notice, they must notify the state Commissioner and the county Board of Tax Assessors of the intent to appeal.

NOTICE OF PROPOSED ASSESSMENT

The Department has examined your **2023 Public Utilities** ad valorem tax return. Listed below is the 2023 Georgia Fair Market Value of your property as determined by the Georgia Department of Revenue:

Operating Property less Non-taxable Credits:	\$1,872,543,112
Non-Operating Property:	\$24,563,812

Your proposed fair market values and assessed values for 2023 ad valorem tax purposes for the local taxing jurisdictions are shown on the attached document. The document delineates the proposed value, assessment ratio and resulting assessment for each taxing jurisdiction.

If you disagree with the value shown above, you have the right to file an appeal pursuant to Georgia Code Section 48-2-18(c). The law provides that such appeals must be filed in the Superior Court of Fulton County or with the Georgia Tax Tribunal in accordance with Chapter 13A of Title 50, within 30 days of receipt of this notice, and that within 20 days of receipt, you must notify the Commissioner and the county boards of tax assessors of your intent to dispute a portion of the proposed assessment. Any appeal or notice of intent to appeal should clearly state the specific grounds on which the appeal is based and undisputed portion of the assessment.

APPEAL OF THE PROPOSED NOTICE OF ASSESSMENT

- The county Board of Tax Assessors shall include only the undisputed portion of the proposed assessment on county digest.
- The Tax Commissioner bills taxes on the *undisputed* assessment *only*.
- At the conclusion of the appeal, the taxpayer remits any additional taxes plus interest.
- There is no provision for refunds since only undisputed taxes were paid.

Re: **Notice of Intent to Dispute Proposed Assessment**
Appeal of 2022 Assessed Value for Letter ID: L1158106288
Southwest Airlines Co.
PUA-5819520

Dear Commissioner Crittenden, Chatham County Board of Tax Assessors, and Clayton County Board of Tax Assessors:

Pursuant to O.C.G.A. § 48-2-18(c), Southwest Airlines Co. ("Southwest") hereby notifies the State Revenue Commissioner and the Clayton County Board of Tax Assessors of its intent to dispute a portion of the 2022 proposed ad valorem tax assessment issued by the Georgia Department of Revenue on October 25, 2022. A copy of the proposed assessment is enclosed and incorporated as part of this notice.

The property being appealed is airline flight equipment. The appeal will be based on all grounds allowed by law, including but not limited to the following. Considering the equipment's age, condition, and current fair market value, the fair market value proposed in the notice of proposed assessment is excessive.

In accordance with O.C.G.A. § 48-2-18(c), the county board of tax assessors shall include in the county digest only the undisputed amount of the assessment. The county and total statewide undisputed amounts of the proposed assessment of Southwest's operating property are shown in the following table:

	State Proposed Total Fair Market Value	Undisputed Amount of Proposed Fair Market Value	State Proposed Total Assessment	Undisputed Amount of Proposed Total Assessment
CHATHAM COUNTY	5,081,047	3,829,303	1,829,689	1,378,922
CLAYTON COUNTY	127,592,651	96,170,697	47,911,040	36,112,097
STATEWIDE TOTAL	132,673,708	100,000,000	49,740,729	37,491,029

FINAL NOTICE OF ASSESSMENT

- Within 30 days after receipt of the Proposed Digest of Assessments, the county Board of Tax Assessors shall make the final assessment of the property in question and provide notice to the taxpayer.
- Adopt a finalized equalization ratio
- Calculate the final assessment values
- Chairman must sign and date
 - {O.C.G.A. § 48-2-18(d)}
 - {O.C.G.A. § 48-5-306}

GEORGIA COUNTY BOARD OF ASSESSORS		CHANGE OF ASSESSMENT NOTICE Public Utility Operating Properties Tax Year 2023 Prepared on: 21-Nov-2023		GEORGIA TRANSMISSION CORP 2100 E EXCHANGE PL TUCKER GA 30084-5342	
Department of Revenue Proposed County Equalization Ratio:		35.87			
County Board of Assessors Finalized County Equalization Ratio:		_____			
Page: 1					
District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CITY	0	47,743	47,743	17,125	_____
INCORPORATED					
COUNTY	0	41,628,110	41,628,110	14,932,003	_____
UNINCORPORATED					
Company Total	0	41,675,853	41,675,853	14,949,128	_____
***** NOTICE TO THE TAXPAYER *****					

The above figures show the value of your operating property as returned by you to the Georgia Department of Revenue. They also show the value of your operating property and the equalization ratio as proposed to this county by the Georgia Department of Revenue and as adjusted and approved by the State Board of Equalization. Lastly, they show the final value of your operating property based on the final equalization ratio as determined by the county board of tax assessors.

The amount of your ad valorem tax bill for this year will be based on the final assessed value specified in this notice. You have the right to appeal these values to the county board of tax assessors, the county board of equalization and to the superior court.

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 that date, your right to file an appeal will be lost. For further information on the proper method for filing an appeal, you may contact the county board of tax assessors at the address listed above or by calling (678) 224-4131.

(Print Name) Chairman,
County Board of Tax Assessors

Date of Notice

(Signature) Chairman,
County Board of Tax Assessors

FILLING OUT FINAL NOTICE OF ASSESSMENT

GEORGIA COUNTY BOARD OF ASSESSORS

CHANGE OF ASSESSMENT NOTICE
Public Utility Operating Properties
Tax Year 2023
Prepared on: 21-Nov-2023

GEORGIA TRANSMISSION CORP
2100 E EXCHANGE PL
TUCKER GA 30084-5342

Department of Revenue Proposed County Equalization Ratio: 35.87
County Board of Assessors Finalized County Equalization Ratio: 37.51

Page: 1

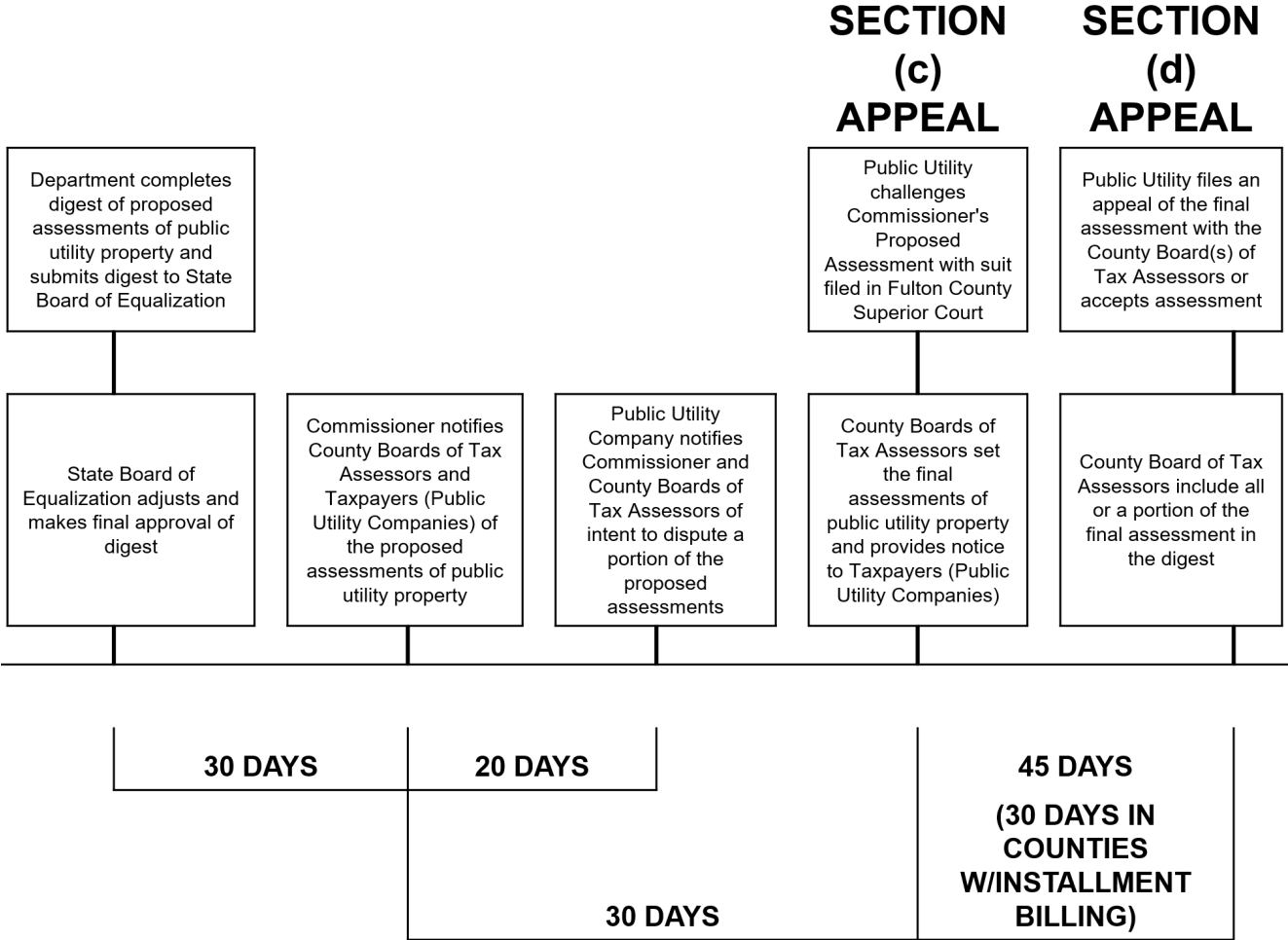
District	Company Returned Franchise FMV	Company Returned FMV	DOR Proposed FMV	DOR Proposed Assessment	County Final Assessment
CITY INCORPORATED	0	47,743	47,743	17,125	<u>17,908</u>
COUNTY UNINCORPORATED	0	41,628,110	41,628,110	14,932,003	<u>15,614,704</u>
Company Total	0	41,675,853	41,675,853	14,949,128	<u>15,632,612</u>

***** NOTICE TO THE TAXPAYER *****

APPEAL OF THE FINAL NOTICE OF ASSESSMENT

- If the taxpayer disagrees with the equalization ratio on the Final Notice, they can file an appeal under {O.C.G.A. § 48-2-18(d)}.
 - This is a *uniformity* appeal with the *county*, and follows the procedures in {O.C.G.A. § 48-5-311}.
 - Tax commissioner issues a temporary tax bill at 85% of assessed value *or* at the returned value, whichever is higher.
 - At the conclusion of the appeal, a final bill is issued for additional taxes due plus interest *or* a refund is issued plus interest.
- Important Court Cases:
 - Telecom*usa, Inc. v. Collins 260 Ga. 362 (1990)
 - Bellsouth Telecomms. v. Henry County Bd. of Assessors, 217 Ga. App. 699 (1995)
 - Monroe County v. Ga. Power Co., 283 Ga. 12 (2008)

PUBLIC UTILITY APPEAL OVERVIEW





QUESTIONS?

Cody Martin

Sr. Manager II

Cody.Martin@dor.ga.gov

404-977-2005



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000-ANY COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	73	35.52	40.05	38.18	36.14	13.83	103.61
AGRICULTURAL	88	36.36	40.83	38.27	36.91	14.21	103.93
COMMERCIAL	88	36.36	40.83	38.27	36.91	14.21	103.93
INDUSTRIAL	88	36.36	40.83	38.27	36.91	14.21	103.93

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	199,661,889	38.18	M	523,003,321	40.88%
AGRICULTURAL	81,316,714	38.27	M	212,465,858	16.65%
COMMERCIAL	88,356,452	38.27	M	230,859,419	18.09%
INDUSTRIAL	89,389,764	38.27	M	233,559,277	18.30%
PUBLIC UTILITY	29,653,049	40.00		74,132,623	6.07%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	488,377,868	38.33		1,274,020,498	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000-CDE COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	191	28.00	30.29	29.30	29.37	14.02	101.16
AGRICULTURAL	27	26.64	33.45	30.41	29.76	15.55	100.28
COMMERCIAL	226	28.27	30.40	29.60	29.76	14.43	100.54
INDUSTRIAL	226	28.27	30.40	29.60	29.76	14.43	100.54

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	478,949,836	29.30	M	1,634,585,806	60.85%
AGRICULTURAL	209,568,747	30.41	M	689,047,153	26.62%
COMMERCIAL	67,542,088	29.60	M	228,185,201	8.58%
INDUSTRIAL	16,580,028	29.60	M	56,014,215	2.11%
PUBLIC UTILITY	14,492,735	35.06		41,336,951	1.84%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	787,133,434	29.71		2,649,169,326	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000-ABC COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	38	27.79	31.99	29.82	30.29	13.42	99.86
AGRICULTURAL	47	28.23	32.62	29.87	30.45	17.94	101.00
COMMERCIAL	47	28.23	32.62	29.87	30.45	17.94	101.00
INDUSTRIAL	47	28.23	32.62	29.87	30.45	17.94	101.00

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	51,597,958	29.82	M	173,035,832	26.03%
AGRICULTURAL	70,628,029	29.87	M	236,450,134	35.63%
COMMERCIAL	19,735,185	29.87	M	66,069,904	9.95%
INDUSTRIAL	47,245,598	29.87	M	158,169,895	23.83%
PUBLIC UTILITY	9,037,784	35.89		25,181,900	4.56%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	198,244,554	30.09		658,907,665	100.00%



DEPARTMENT OF AUDITS AND ACCOUNTS

SALES RATIO DIVISION

2022 SALES RATIO STUDY

REVENUE STATISTICS REPORT

000 - XYZ COUNTY

2022 DIGEST - RATIO ANALYSIS

CLASS	#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIAL	41	36.07	39.08	38.22	37.09	9.30	101.49
AGRICULTURAL	46	36.13	39.15	38.26	36.76	9.24	102.35
COMMERCIAL	46	36.13	39.15	38.26	36.76	9.24	102.35
INDUSTRIAL	46	36.13	39.15	38.26	36.76	9.24	102.35

PROPERTY CLASS RATIO CALCULATION

CLASS	2022 ASSESSMENTS	RATIO	M/A	PROJECTED DIGEST	% OF DIGEST
RESIDENTIAL	28,795,784	38.22	M	75,333,040	14.20%
AGRICULTURAL	153,146,688	38.26	M	400,238,980	75.54%
COMMERCIAL	9,917,649	38.26	M	25,919,135	4.89%
INDUSTRIAL	0	38.26	M	0	0.00%
PUBLIC UTILITY	10,883,297	40.00		27,208,243	5.37%
QUALIFIED TIMBER	0	0.00		0	0.00%
TOTAL	202,743,418	38.35		528,699,398	100.00%

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY COUNTY

REVISED

January 23, 2024

MR. TAX COMMISSIONER
000 E PINE ST
ANY TOWN, GA 31750-2909

DEAR MR. TAX COMMISSIONER,

Pursuant to O.C.G.A. § 48-5-342(c) and 48-5-345(b), the review of your 2022 ad valorem tax digest has been performed by this department.

In that review, the 2022 overall average assessment level as provided by the state auditor has been determined to be 38.33%, which does not deviate substantially from the proper assessment ratio mandated in O.C.G.A. 48-5-7.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY COUNTY

REVISED

January 24, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANYCOUNTY GA 00000-0000

DEAR MS. TAX COMMISSIONER,

The ANY County 2022 tax digest, having been submitted on 09/16/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property set by the board of tax assessors for taxation purposes are not uniform and equalized, therefore, the ANY COUNTY 2022 tax digest is **CONDITIONALLY APPROVED**.

Listed below are the failed assessment standards:

County	Class & Cite	2019	2022	Standard
ANY	Agricultural MED	37.29	29.87	36.00 to 44.00
	Commercial MED	37.29	29.87	36.00 to 44.00
	Industrial MED	37.29	29.87	36.00 to 44.00
	Residential MED	40.79	29.82	36.00 to 44.00
	Utility EQRatio	40.00	35.89	36.00 to 44.00

By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected for 2025. Please see my enclosed Order.

Pursuant to O.C.G.A. § 48-5-342(c), the review of the 2022 ANY County ad valorem tax digest has been performed by this Department. From that review, I have determined that the overall average assessment level of the assessments determined by the board of tax assessors for the 2022 tax digest is 30.09%, which deviates substantially from the proper assessment ratio of 40.00%.

O.C.G.A. § 48-5-349.2 provides that a notice of appeal to the attached order may be filed by the county governing authority with the Commissioner within 30 days after receipt of the Order by the board of tax assessors. The notice of appeal must state the basis of the appeal as being (1) the correctness of the Commissioner's determination that the digest does not meet the requirements of O.C.G.A. § 48-5-343, and/or (2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. The county governing authority is authorized to appeal on the accuracy of the amount assessed, but only to the extent that such appeal is not based on the correctness of the information supplied to the Commissioner by the State Auditor pursuant to O.C.G.A. § 48-5-274.

A notice of appeal should be directed to:

Frank M. O'Connell, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Boulevard, Suite 15300
Atlanta, Georgia 30345

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Enc. Order regarding 2022 ANY County Tax Digest

cc:

CHAIRMAN, ANY COUNTY BOARD OF TAX ASSESSORS
CHAIRMAN, ANY COUNTY BOARD OF COMMISSIONERS

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

ORDER REGARDING 2022 ANY COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. § 48-5-342); and

WHEREAS the ANY County digest for 2022 was submitted by the Tax Commissioner of ANY County on 09/16/2022 for examination; and

WHEREAS the Commissioner must examine each digest for counties in a digest review year by August 1 of the next succeeding tax year or within 30 days after the State Auditor Furnishes the ratios to the Department pursuant to O.C.G.A. § 48-5-274, whichever comes later, to determine if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties (O.C.G.A. § 48-5-342, O.C.G.A. § 48-5-342.1); and

WHEREAS the Commissioner has utilized the information developed by the State Auditor for the classes of property appearing in the 2022 county digest as submitted and has reviewed the procedures in place in place in the office of the tax assessors; and

WHEREAS the Commissioner has found the following deficiencies:

County	Class & Cite
ANY	The Agricultural Median Ratio as measured in the report is 29.87% which is lower than the required minimum level of 36.00%.
	The Commercial Median Ratio as measured in the report is 29.87% which is lower than the required minimum level of 36.00%.
	The Industrial Median Ratio as measured in the report is 29.87% which is lower than the required minimum level of 36.00%.
	The Residential Median Ratio as measured in the report is 29.82% which is lower than the required minimum level of 36.00%.
	The final assessment of Utility Property as determined by the board of tax assessors is 35.89% which exceeds the limits of reasonable deviation from the required standard of 40.00%.

NOW THEREFORE, it is ordered:

1. that the 2022 tax digest of Any County, having not obtained the degree of uniformity and equalization that is required by law, is hereby CONDITIONALLY APPROVED as it has been submitted; and
2. based on the conditional approval of the 2022 county digest; the ANY County Board of Tax Assessors shall take such action as is necessary, to satisfactorily correct the deficiencies specified in the Finding(s) listed above on the 2022 review year for ANY County.

This the 24 day of January 2024.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY

REVISED

January 24, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANY TOWN, GA 39870-0450

DEAR MS. TAX COMMISSIONER,

The ANYCounty 2022 tax digest, having been submitted on 08/29/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property, as set by the board of tax assessors for taxation purposes are uniform and equalized, therefore, the ANY COUNTY 2022 tax digest has been approved as submitted and my order regarding such approval is enclosed.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

ANY COUNTY

REVISED

January 23, 2024

MS. TAX COMMISSIONER
PO BOX 0000
ANY TOWN, GA 30295-0217

DEAR MS. TAX COMMISSIONER,

The ANY County 2022 tax digest, having been submitted on 10/13/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property set by the board of tax assessors for taxation purposes are not uniform and equalized, therefore, the ANY COUNTY 2022 tax digest is **CONDITIONALLY APPROVED**.

Listed below are the failed assessment standards:

County	Class & Cite	2019	2022	Standard
ANY	Agricultural MED	36.87	30.41	36.00 to 44.00
	Commercial MED	33.86	29.60	36.00 to 44.00
	Industrial MED	33.86	29.60	36.00 to 44.00
	Residential MED	33.00	29.30	36.00 to 44.00
	Utility EQRatio	36.03	35.06	36.00 to 44.00

By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected for 2025. Please see my enclosed Order.

Pursuant to O.C.G.A. § 48-5-342(c), the review of the 2022 ANYCounty ad valorem tax digest has been performed by this Department. From that review, I have determined that the overall average assessment level of the assessments determined by the board of tax assessors for the 2022 tax digest is 29.71%, which deviates substantially from the proper assessment ratio of 40.00%.

In addition, if a county tax digest for its preceding digest review year was conditionally approved and the commissioner conditionally approves the digest for the next subsequent digest review year for the same or substantially the same reasons, the commissioner shall order the payment of \$5.00 per taxable parcel of real property located in the county. By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected on the 2025 digest and that the specific \$5/parcel penalty of \$48,645 be timely paid within 60 days from the date of this Order.

O.C.G.A. § 48-5-349.2 provides that a notice of appeal to the attached order may be filed by the county governing authority with the Commissioner within 30 days after receipt of the Order by the board of tax assessors. The notice of appeal must state the basis of the appeal as being (1) the correctness of the Commissioner's determination that the digest does not meet the requirements of O.C.G.A. § 48-5-343, and/or (2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. The county governing authority is authorized to appeal on the accuracy of the amount assessed, but only to the extent that such appeal is not based on the correctness of the information supplied to the Commissioner by the State Auditor pursuant to O.C.G.A. § 48-5-274.

A notice of appeal should be directed to:

Frank M. O'Connell, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Boulevard, Suite 15300
Atlanta, Georgia 30345

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

Enc. Order regarding 2022 ANY County Tax Digest

cc:

CHAIRMAN, ANY COUNTY BOARD OF TAX ASSESSORS
CHAIRMAN, ANY COUNTY BOARD OF COMMISSIONERS

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

ORDER REGARDING 2022 ANY COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. § 48-5-342); and

WHEREAS the ANY County digest for 2022 was submitted by the Tax Commissioner of PIKE County on 10/13/2022 for examination; and

WHEREAS the Commissioner must examine each digest for counties in a digest review year by August 1 of the next succeeding tax year or within 30 days after the State Auditor Furnishes the ratios to the Department pursuant to O.C.G.A. § 48-5-274, whichever comes later, to determine if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties (O.C.G.A. § 48-5-342, O.C.G.A. § 48-5-342.1); and

WHEREAS the Commissioner has utilized the information developed by the State Auditor for the classes of property appearing in the 2022 county digest as submitted and has reviewed the procedures in place in place in the office of the tax assessors; and

WHEREAS the Commissioner has found the following deficiencies:

County	Class & Cite
PIKE	The Agricultural Median Ratio as measured in the report is 30.41% which is lower than the required minimum level of 36.00%.
	The Commercial Median Ratio as measured in the report is 29.60% which is lower than the required minimum level of 36.00%.
	The Industrial Median Ratio as measured in the report is 29.60% which is lower than the required minimum level of 36.00%.
	The Residential Median Ratio as measured in the report is 29.30% which is lower than the required minimum level of 36.00%.
	The final assessment of Utility Property as determined by the board of tax assessors is 35.06% which exceeds the limits of reasonable deviation from the required standard of 40.00%.

NOW THEREFORE, it is ordered:

1. that the 2022 tax digest of ANY County, having not obtained the degree of uniformity and equalization that is required by law, is hereby **CONDITIONALLY APPROVED** as it has been submitted; and
2. there shall be assessed against the governing authority \$48,645, a penalty of \$5 per taxable real property located in the county as of 2022 pursuant to O.C.G.A-5-346(a)(2), and shall be paid to the Commissioner within 60 days from the date of this Order; and
3. based on the conditional approval of the 2022 county digest; the PIKE County Board of Tax Assessors shall take such action as is necessary, to satisfactorily correct the deficiencies specified in the Finding(s) listed above on the 2025 review year for PIKE County.

This the 23 day of January 2024.

Sincerely,

Frank M. O'Connell
State Revenue Commissioner

