



DEPARTMENT
of REVENUE

DIGEST SUBMISSION CAVEAT 2023

Danny Forsyth, Compliance Specialist Supervisor

Local Government Services

MAY 2023

12 I. HOMEOWNER TAX RELIEF GRANT

- \$18,000 Additional property exemption for all qualified homestead property.
- \$18,000 HTRG exemption applies after all other State and Local homestead exemptions.
- \$18,000 HTRG exemption applies to all millage rates except Bond Millages.
- HTRG credit must be shown on the property tax bill as a credit.

12 I. HOMEOWNER TAX RELIEF GRANT

- HTRG credit calculation = \$18,000 x Applicable millage rate = HTRG credit.
 - County M&O 4.22 x 18,000 = 75.96
 - County Bond 1.6 = 0.00 **HTRG DOES NOT APPLY TO BOND MILLAGE**
 - School M&O 17.75 x 18,000 = 319.50
 - Fire District 2.5 x 18,000 = 45.00
 - **Total HTRG Credit = 440.46**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- COUNTY M&O TAX: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 4.22 \text{ mils} = \310.19
- COUNTY BOND: $\$188,760 \times 40\% = \$75,504 - \$0 = \$75,504 \times 1.60 \text{ mils} = \120.81
- FIRE DISTRICT: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 2.50 \text{ mils} = \183.76
- COUNTY SCHOOL : $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 17.75 \text{ mils} = \$1,304.70$
- TOTAL TAX DUE: **\$1,919.46**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- COUNTY M&O TAX: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 4.22 \text{ mils} = \310.19
- HTRG CREDIT: $(\$18,000) \times 4.22 \text{ mils} = (\$75.96)$
- COUNTY BOND: $\$188,760 \times 40\% = \$75,504 - \$0 = \$75,504 \times 1.60 \text{ mils} = \120.81
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****
- FIRE DISTRICT: $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 2.50 \text{ mils} = \183.76
- HTRG CREDIT: $(\$18,000) \times 2.50 \text{ mils} = (\$45.00)$
- COUNTY SCHOOL : $\$188,760 \times 40\% = \$75,504 - \$2,000 = \$73,504 \times 17.75 \text{ mils} = \$1,304.70$
- HTRG CREDIT: $(\$18,000) \times 17.75 \text{ mils} = (\$319.50)$
- TOTAL TAX DUE: **\$1,919.46**
- TOTAL HTRG CREDIT: **(\$440.46)**
- **NET TAX DUE: \$1,479.00**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- COUNTY M&O TAX: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 4.22 \text{ mils} = \346.43
- HTRG CREDIT: $(\$18,000) \times 4.22 \text{ mils} = (\$75.96)$
- COUNTY BOND: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 1.60 \text{ mils} = \131.35
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****
- FIRE DISTRICT: $\$215,230 \times 40\% = \$86,092 - \$4,000 = \$82,092 \times 2.50 \text{ mils} = \205.23
- HTRG CREDIT: $(\$18,000) \times 2.50 \text{ mils} = (\$45.00)$
- COUNTY SCHOOL : $\$215,230 \times 40\% = \$86,092 - \$86,092 = \$0 \times 17.75 \text{ mils} = \0.00
- HTRG CREDIT: $(\$0.00) \times 17.75 \text{ mils} = (\$0.00)$
- TOTAL TAX DUE: **\$683.01**
- TOTAL HTRG CREDIT: **(\$120.96)**
- **NET TAX DUE: \$562.05**

12 I. HOMEOWNER TAX RELIEF GRANT

- $\text{FMV} \times 40\% = \text{NET ASSESSMENT} - \text{EXEMPTIONS} = \text{TAXABLE VALUE} \times \text{MILLAGE RATE} = \text{TAX DUE}$
- COUNTY M&O TAX: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 4.22 \text{ mils} = \16.94
- HTRG CREDIT: $(\$4,014) \times 4.22 \text{ mils} = (\$16.94)$
- COUNTY BOND: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 1.60 \text{ mils} = \6.42
- ****HTRG DOES NOT APPLY TO BOND MILLAGE****
- FIRE DISTRICT: $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 2.50 \text{ mils} = \10.04
- HTRG CREDIT: $(\$4,014) \times 2.50 \text{ mils} = (\$10.04)$
- COUNTY SCHOOL : $\$285,000 \times 40\% = \$114,000 - \$109,986 = \$4,014 \times 17.75 \text{ mils} = \71.25
- HTRG CREDIT: $(\$4,014) \times 17.75 \text{ mils} = (\$71.25)$
- TOTAL TAX DUE: **\$104.65**
- TOTAL HTRG CREDIT: **(\$98.23)**
- **NET TAX DUE: \$6.42**

12 I. HOMEOWNER TAX RELIEF GRANT

- Requirements for the county to receive the HTRG reimbursement:
 1. County must compute the total number of qualified homesteads for each tax district.
 2. County must compute the total dollar value of the qualified homesteads for each tax district.
 3. County must show the HOMEOWNER TAX RELIEF GRANT as a credit on the county tax bill.
 4. County must complete the form PT-553c requesting the HOMEOWNER TAX RELIEF GRANT from DOR.
 5. County must supply the supporting documentation for the computations submitted on form PT-553c

12 I. HOMEOWNER TAX RELIEF GRANT

- Supporting documentation shall consist of:
 - a. form PT-553 Summary
 - b. complete list of the qualified homesteads for each district
 - c. copy of a county tax bill showing the HTRG credit
 - d. form PT-35 Millage Rate Certification
- All documentation for the HOMEOWNER TAX RELIEF GRANT should be submitted to DOR during the counties digest submission process.

12 I. HOMEOWNER TAX RELIEF GRANT

- Municipal taxes that are not collected by the county Tax Commissioner should remit the form PT-553m to DOR requesting the HOMEOWNER TAX RELIEF GRANT.
- Municipalities must also submit supporting documentation for the computations on the form PT 553m.

12 I. HOMEOWNER TAX RELIEF GRANT

1. Supporting documentation shall consist of:
 - a. form PT-553 Summary
 - b. complete list of the qualified homesteads for each district
 - c. copy of a municipal tax bill showing the HTRG credit
 - d. form PT-38 Millage Rate Certification

12 I. HOMEOWNER TAX RELIEF GRANT

- The following statement must be prominently displayed on the tax bill:
- **"The 'HTRG Credit' reduction shown on your bill is the result of homeowner tax relief enacted by the Governor and the General Assembly of the State of Georgia."**

EXAMPLE BILL

Cindy Cannon
White County Tax Commissioner
113 North Brooks Street
Cleveland, GA 30528
wctc@whitecounty.net
Phone: (706) 865-2225
Fax: (706) 219-0078



Tax Payer:
Map Code: Real
Description:
Location:
Bill No: District:
001

Building Value		Land Value	Acres	Fair Market Value		Due Date	Billing Date	Payment Good through		Exemptions
146,030.00		53,200.00	5.0000	\$199,230.00		11/15/2008				S1 SV
Entity			Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
COUNTY M&O			\$199,230	\$79,692	\$21,796	\$57,896	9.190000	\$532.06	\$0.00	\$532.06
HTRG COUNTY TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-9.190000	\$0.00	-\$73.52	-\$73.52
HTRG SCHOOL TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-14.650000	\$0.00	-\$117.20	-\$117.20
HTRG STATE TAX CREDIT			\$199,230	\$8,000	\$0	\$8,000	-0.250000	\$0.00	-\$2.00	-\$2.00
SCHOOL BOND			\$199,230	\$79,692	\$19,796	\$59,896	0.339000	\$20.30	\$0.00	\$20.30
SCHOOL M&O			\$199,230	\$79,692	\$21,796	\$57,896	14.650000	\$848.18	\$0.00	\$848.18
STATE TAX			\$199,230	\$79,692	\$21,796	\$57,896	0.250000	\$14.47	\$0.00	\$14.47
TOTALS							0.339000	\$1,415.01	-\$192.72	\$1,222.29

12 I. PT-553 HTRG REQUEST

PT-553C (Rev. 03/23)				FOR REVENUE DEPARTMENT USE ONLY		
HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2023				PT-553C Received:		
				Revised:		
				Due Date:		
				Payment Date:		
COUNTY NAME:				Mailing Address:		
ADDRESS:				Department of Revenue		
CITY/STATE/ZIP:				Local Government Services Division		
PHONE NUMBER:			FAX:	4125 Welcome All Road SW		
CONTACT NAME:				Atlanta, Ga. 30349		
FEDERAL ID #:	58-			http://www.georgia.gov		
<p>THIS FORM IS TO BE USED FOR ALL COUNTY AND CITY TAXES THAT ARE BILLED.</p> <p>Do NOT complete Form PT-553M (for cities) if reported on this form.</p> <p><i>This certification must be accompanied by the following items in order to be processed:</i></p> <p>1. A copy of a sample tax bill showing the HTRG credit allowed with the wording required by statute; and a copy of a sample bill that reflects no credit;</p> <p>2. A copy of the printout used to arrive at the 2023 reimbursement request, i.e. mill rates, number of qualified homesteads, values and dollar amounts ;</p> <p>3. A copy of all city millage rate forms if you are the 'Local Billing Authority' for any city.</p>						
COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME						
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
DISTRICT NAME	2023 NET MILLAGE RATE	NUMBER 2023 QUALIFIED HOMESTEADS	SHOW VALUE TOTAL AMOUNT 2023 TAX RELIEF CREDIT	SHOW TAX \$\$\$ TOTAL AMOUNT 2023 TAX RELIEF CREDIT	TOTAL ADJUSTMENT FROM FORM PT-553CA [+ OR -]	NET 2023 TAX RELIEF CREDIT AMOUNT AFTER ADJUSTMENTS Column 5 (+ or -) Column 4
STATE				\$ -		
COUNTY (If Inc. / Uninc. are same)				\$ -		
INCORPORATED				\$ -		
UNINCORPORATED				\$ -		
SCHOOL				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		

12 I. PT-553 SUMMARY

Report Date:						
2023 HTRG FORM PT-553 SUMMARY						
Tax District	Net Millage Rate	Quailified Homestead Count	Homestead Values	HTRG Credit Amount	Prior Year Adjustments	Net HTRG Credit Amount
STATE				\$ -		\$ -
COUNTY UNINCORP				\$ -		\$ -
COUNTY INCORP				\$ -		\$ -
COUNTY SCHOOL				\$ -		\$ -
Cities/Special Dist.:						
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
				\$ -		\$ -
TOTALS:	0.0000	0.0000	\$ -	\$ -	\$ -	\$ -

DIGEST SUBMISSION PACKAGE

- **Please download the 2023 Digest Submission Package.**
- <https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>

THE TAX DIGEST IS A LISTING OF ASSESSMENTS AND EXEMPTIONS

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

WHO'S RESPONSIBLE?

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

BOARD OF TAX ASSESSORS

- Approve/Deny Exemptions
- Classify and Stratify property
- Determine values:
 1. Fair Market Value
 2. Forest Land FMV
 3. Conservation Use Value
 4. Homestead Base Value
- Work through taxpayer appeals
- Various certifications and reports

TAX COMMISSIONER

- Compile Consolidation sheets and worksheets
- Forward digest values to Board of Commissioners and School
- Certify PT-32.1 Percentage of tax increase
- Certify and submit digest to DOR
- Bill, Collect, and Disburse Tax
- Request FLPA Grant
- Request Homeowner Tax Relief Grant

BOARD OF COMMISSIONERS

- Establish Annual County Budgets
- Set Millage Rates
- Advertise and Hold Public Hearings

BOARD OF EDUCATION

- Establish Annual School Budgets
- Recommend School Millage Rates
- Advertise and Hold Public Hearings

ASSESSORS SHALL COMPLETE REVISIONS

O.C.G.A § 48-5-302 requires Assessors to complete revision & assessment of returns by **July 15**. The installment counties must still complete revisions by June 1st.



INCOMPLETE OR IMPROPER DIGESTS

O.C.G.A. § 48-5-205 sets deadline to submit digest to Revenue Commissioner by **September 1st**

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

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

48-5-345. RECEIPT FOR DIGEST AND ORDER AUTHORIZING USE

Upon the determination by the commissioner that a county tax digest is in proper form, that the property therein that is under appeal is within the limits of Code Section 48-5-304, and that the digest is accompanied by all documents, statistics, and certifications required, the commissioner shall issue a receipt for the digest and enter an order authorizing the use of said digest for the collection of taxes.

THE CHECK LIST

COUNTY _____		DATE _____
2023 TAX DIGEST SUBMISSION CHECK LIST		
	ITEM	NOTES
1	Consolidation Sheets: Must provide signed consolidation sheet for each tax district.	
	a. Motor Vehicle Values: Use total of the 2022 values.	
	b. Timber Values: Use total of values from 4 quarters reports for 2021.	
	c. Mobile Home Values: Use total of values from Assessors digest.	
	d. Heavy Duty Equipment: Use total value of 2022 billing.	
2	PT-35 Millage Rate Certification Form - Signed by Chairman.	
	a. Copy of the millage rate resolution from County.	
	b. Copy of the millage rate recommendation from School.	
	c. Computation of the local option sales tax rollback.	
	d. Computation of the insurance premium rollback.	
3	PT-38 City and Independent School Millage Rate Certification.	
4	Taxpayer Brochure.	
5	Local Exemption Form. **Must submit even if no local exemptions exist.**	
	a. Copy of legislation creating any new local homestead exemption(s).	
6	Freeport Exemption.	
	a. Copy of referendums and resolutions for new or changed freeport exepmtions.	

THE CHECK LIST (CONTINUED)

7	Current Use Registry including CUVA and FLPA	
a.	QTP Registry must include: Parcel Number, Owner Name, Acreage	
8	List of Reason Codes.	
9	Change of Assessment List.	
a.	Memo from Chairman indicating number of notices mailed and date mailed.	
b.	Copy of one real and one personal Notice of Assessment.	
10	Pending Appeals List.	
a.	Public Utilities.	
b.	Other Properties - Total of all appeals, current and past years pending.	
c.	Certification from Chairman regarding 2022 appeals statistics for web posting. **MUST USE DOR FORM**	
d.	2023 Certification from Chairman regarding 3% 180 day rule (optional).	
11	Final Digest in Print Image Format.	
a.	Taxable Digest PDF.	
b.	Exempt Digest PDF.	
c.	XML files for each tax district **Tax Districts Must Match DOR Tax Districts**	
12	Miscellaneous Documents.	
a.	County Tax Official Ceretification Form. **Must submit even if blank**	
b.	Tax Allocation District Value Certification - Must submit even if blank.	
c.	Tax Commissioner Bond.	
d.	PT-77 FLPA Grant Application Form.	
e.	FLPA Revenue Reduction Calculation Worksheets for each district FLPA grant is claimed.	
f.	Copy of all newly recorded FLPA Covenants.	
g.	GIS Parcel Data. Must be submitted for verification prior to digest approval.	
h.	Appraisal File - Same as Provided to DOAA.	
i.	PT-553C Home Owner Tax Relief Grant Request and Supporting Documentation.	

THE CHECK LIST (CONTINUED)

13	Advertising Documentation.			Notes
	PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Tax for Each General Maintenance and Operations Levy.			
	a. Copy of County Press Release for Tax Increase - If necessary.			
	c. Copy of School Press Release for Tax Increase - If necessary.			
	d. Copy of County Web Publication of the Current Tax Digest and Five Year History.			
	e. Copy of School Web Publication of the Current Tax Digest and Five Year History.			
	f. Copy of County Web Publication of the Notice of Property Tax Increase. If Necessary.			
	g. Copy of School Web Publication of the Notice of Property Tax Increase. If Necessary.			
	h. Copy of Actual Newspaper Publications for County Current Tax Digest and Five Year History.			
	i. Copy of Actual Newspaper Publications for School Current Tax Digest and Five Year History.			
	j. Copy of Actual Newspaper Publications for County Notice of Tax Increase. If Necessary.			
	k. Copy of Actual Newspaper Publications for School Notice of Tax Increase. If Necessary.			
COUNTY-WIDE % INCREASE _____			Date Advertised	Date/Time Mtg. Held
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			

THE CHECK LIST (CONTINUED)

UNINCORPORATED % INCREASE _____			Date Advertised	Date/Time Mtg. Held	Notes
		1st Public Hearing			
		2nd Public Hearing			
		3rd Public Hearing			
		Web Site Notice of Tax Increase			
		Five Year History			
		Web Site Notice of Five-Year History			
INCORPORATED % INCREASE _____			Date Advertised	Date/Time Mtg. Held	Notes
		1st Public Hearing			
		2nd Public Hearing			
		3rd Public Hearing			
		Web Site Notice of Tax Increase			
		Five Year History			
		Web Site Notice of Five-Year History			
SCHOOL % INCREASE _____			Date Advertised	Date/Time Mtg. Held	Notes
		1st Public Hearing			
		2nd Public Hearing			
		3rd Public Hearing			
		Web Site Notice of Tax Increase			
		Five Year History			
		Web Site Notice of Five-Year History			

1. CONSOLIDATION SHEETS

Provide a summarized look at the basic make-up of the county.

Primary documents used by:

- Georgia Legislature
- Department of Revenue
- Department of Audits
- State School Board
- Many other agencies.

REMIT A CONSOLIDATION SHEET FOR EVERY LEVY

- **MUST REMIT A SEPARATE CONSOLIDATION SHEET FOR EACH AND EVERY TAX LEVY.**

REMIT A CONSOLIDATION SHEET FOR EVERY LEVY

- State
- County-Wide
- County-Wide School
- County Incorporated
- County Unincorporated
- Special Districts: Fire, Recreation, Industrial Authority, Hospital, CID, TAD...
- Each City and Independent School at 40%
- Each Tax District Using an Alternate Assessment Level

SAMPLE CONSOLIDATION SHEET

COUNTY NAME:				TAX DISTRICT NAME:				TAX DISTRICT B:				TOTAL PARCEL COUNTY:			
A - AGRICULTURAL				J - FOREST LAND (DIGEST VALUE)				W - ENVIRONMENTALLY SENSITIVE							
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value				
A1				J3				W3							
A3				J4				W4							
A4				J5				W5							
A5				J9											
A6								PROPERTY EXEMPTIONS							
A9								Code	Count	M&O AMT	BOND AMT				
AA				P3				SA							
AB				P4				SB							
AF				P5				SF							
AI				P6				SH							
AZ								SJ							
								SP							
								SN							
								ST							
								SV							
								SW							
								SN							
								STATE HOMESTEAD EXEMPTIONS							
								S1							
								S3							
								S4							
								S5							
								S6							
								S8							
								S9							
								SC							
								SD							
								SE							
								SG							
								SS							
								LOCAL HOMESTEAD EXEMPTIONS							
								L1							
								L2							
								L3							
								L4							
								L5							
								L6							
								L7							
								L8							
								L9							
								TOTAL	U	U	U				
								EXEMPT PROPERTY							
								E0							
								E1							
								E2							
								E3							
								E4							
								E5							
								E6							
								E7							
								E8							
								E9							
								TOTAL	U	U					
B - BROWNFIELD				Q - QUALIFIED TIMBERLAND											
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value								
B1				Q4											
B3				Q5											
B4															
B5															
B6															
C - COMMERCIAL				R - RESIDENTIAL											
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value								
C1				R1											
C3				R3											
C4				R4											
C5				R5											
C9				R6											
CA				R9											
CB				RA											
CF				RB											
CI				RF											
CP				RI											
CZ				RZ											
F - FOREST LAND (GRANT VALUE)				T - RESIDENTIAL TRANSITIONAL											
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value								
F3				T1											
F4				T3											
F5				T4											

STATE HOMESTEAD CODES

STATE EXEMPTIONS	
CODE	QUALIFICATIONS
S1 - Regular	See O.C.G.A. § 48-5-44
SC - Age 65	See O.C.G.A. § 48-5-48.3
S2 - Reserved	Reserved - DO NOT USE
S3 - Elderly - Age 62 (Net Income < \$10,000)	See O.C.G.A. § 48-5-52
S4 - Elderly - Age 65 (Net Income < \$10,000)	See O.C.G.A. § 48-5-47
S5 - Disabled Veteran & surviving spouse or minor children	See O.C.G.A. § 48-5-48
SD - Age 65 - 100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran	See O.C.G.A. § 48-5-48
SS - Surviving Spouse of US service member killed in action	See O.C.G.A. § 48-5-52.1
SE - Age 65 - Unremarried surviving spouse of US service member killed in action	See O.C.G.A. § 48-5-48.3 & § 48-5-52.1
SG - Unremarried surviving spouse of a firefighter or peace officer killed in line of duty	See O.C.G.A. § 48-5-48.4
S6 - Elderly Floating - Age 62 (Fed AGI < \$30,000)	See O.C.G.A. § 48-5-47.1 & § 48-5-52
S7 - Reserved	Reserved - DO NOT USE
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)	See O.C.G.A. § 48-5-47.1 & 48-5-52
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)	See O.C.G.A. § 48-5-47, § 48-5-47.1 & § 48-5-52

STATE EXEMPTION CODES

SP – Personal Property valued less than \$7500

SF – Freeport

ST – Residential Transitional

SH – Landmark/Rehabilitated Historic

SA – Preferential

SV – Conservation Use

SB – Brownfield

SJ – Forest Land Conservation

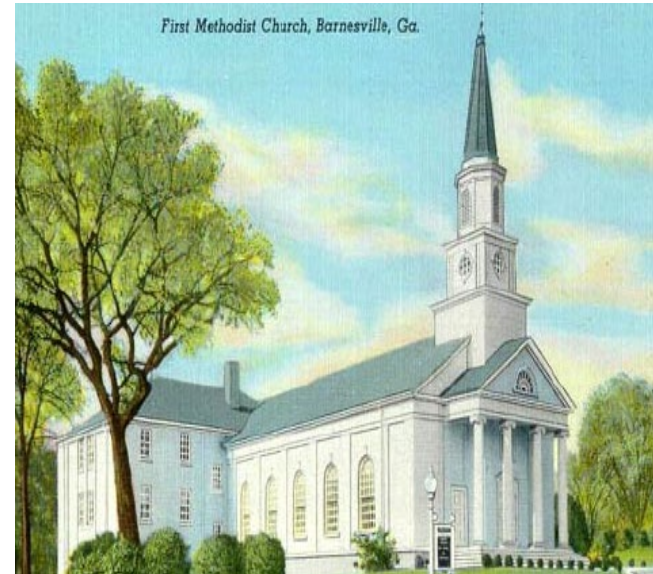
SN – Inventory of a Business

SW – Environmentally Sensitive

EXEMPT PROPERTY CODES

EXEMPT PROPERTY CODES

- EO** – *Non-profit home for the aged.*
- E1** – *Public Property.*
- E2** – *Places of religious worship and no-rent income residences.*
- E3** – *Property used for charitable purposes.*
- E4** – *Places of religious burial.*
- E5** – *Charity hospitals.*
- E6** – *Educational institutions.*
- E7** – *Air and water pollution equipment.*
- E8** – *Farm products in hands of producer.*
- E9** – *Other.*



CLASSIFICATION – 1ST DIGIT

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

PROPERTY STRATA – 2ND DIGIT

■ Real Property Strata

- 1 = Improvements
- 2 = Operating Utility
- 3 = Lots
- 4 = Small Tracts
- 5 = Large Tracts
- 6 = Production/Storage/Auxiliary
- 9 = Other Real

■ Personal Property Strata

- A = Aircraft
- B = Boat
- F = Furniture/Fixture/Machinery/Equipment
- I = Inventory
- P = Freeport Inventory
- Z = Other Personal

CHECK THE LOGIC

Class and Strata Codes –

- **Do not use invalid codes**
- Strata 2 is only used for Public Utility Classification
- Public Utility Classification doesn't include inventory
- Strata 3, 4 & 5 must have acreage listed
- Residential Transitional limited to 5 acres
- Residential Transitional should not have boats
- Historic Property limited to 2 acres
- Forest Land Cons Use (J) and Forest Land Fair Market (F) must equal in acres and count.

5. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2023

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2023 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

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

House Bill 1735

By: Representatives Jackson of the 112th and Harbin of the 113th

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Columbia County School District, including, but not limited to, taxes to pay interest on and to retire school bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include only the primary residence and not more than three contiguous acres of land immediately surrounding such residence.

(3) "Senior citizen" means a person who is 70 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

6. FREEPORT RESOLUTION

48-5-48.2

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

7. CURRENT USE REGISTRY (ELECTRONIC)

CONAME	DIGYR	PARCEL NO	TOTALACRES	COVACRES	Class	LASTNAME,FIRSTNAME,MIDDLE
FAYETTE	2014	0432 112	10.0	10.0	V4	A A JONES III
FAYETTE	2014	0713 008	33.20	33.20	V5	ADAMS FLORENE ESTATE
FAYETTE	2014	044005001	15.0	15.0	V4	AENCHBACHER WILLIAM
FAYETTE	2014	0433 046	87.90	87.90	V5	AKIN JOSEPH R SR
FAYETTE	2014	0438 088	4.190	4.190	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 003	15.630	15.630	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 089	3.010	3.010	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 085	50.0	50.0	V5	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0449 024	33.820	33.820	V5	ALLEN JEFFERY DAVID
FAYETTE	2014	0448 030	1.960	1.960	V4	ALLEN JIMMIE D
FAYETTE	2014	0449 031	4.60	4.60	V4	ALLEN JIMMIE D
FAYETTE	2014	0448 029	17.730	17.730	V4	ALLEN JIMMIE D
FAYETTE	2014	0449 008	10.0	10.0	V4	ALLEN JIMMIE D,JEROME W,JEFF
FAYETTE	2014	0508 001	47.480	47.480	V5	ALVAREZ ARAMIS
FAYETTE	2014	1307 068	25.0	25.0	V5	ANDERSON RON
FAYETTE	2014	0425 021	10.60	10.60	V4	ASHLEY JAMES G
FAYETTE	2014	0424 057	10.0	10.0	V4	ASHLEY JANET KAYE
FAYETTE	2014	0425 023	11.0	11.0	V4	ASHLEY MARTHA S
FAYETTE	2014	0427 084	10.490	10.490	V4	ATHA ALLEN
FAYETTE	2014	0427 067	10.30	10.30	V4	ATHA ALLEN
FAYETTE	2014	0442 010	20.20	20.20	V4	BAILEY LARRY B
FAYETTE	2014	0424 024	63.70	63.70	V5	BAILEY OMIE C & L R
FAYETTE	2014	0415 014	13.0	13.0	V4	BAI DWIN BII I Y G

7A. QTP REGISTRY

TOTAL LIST OF ALL PARCELS WITH QTP DESIGNATION FOR TAX YEAR 2023

COUNTY: _____

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

coname	digyr	parcel	no	totalacres	qtp-acres	lastname	firstname	middle	address1	address2	address3	city	state	zip
--------	-------	--------	----	------------	-----------	----------	-----------	--------	----------	----------	----------	------	-------	-----

REGISTRY

- ALL REGISTRIES MUST BE IN EXCEL FORMAT.

8. REASON CODE LIST

Code	Description
1Y	Sales Price Match for One Year
AH	Corrected Notice Homestead Exemption App
AL	Annual Leasehold Adjustment
CR	CORRECTIVE ASSMT NOTICE
CV	State CUVA Rates Updated
ER	Appeal Value Expired or Removed
IA	New structure
IB	Structure damaged or destroyed
IC	Addition to existing structure
ID	Different % complete of structure
IE	Site improvements added or removed
IF	Structure depreciation changed
IG	Structure partially or fully removed
IH	Structure remodeled
II	Structure characteristics changed
IJ	Structure characteristics corrected

9. CHANGE OF ASSESSMENT LISTS (ELECTRONIC)

PARCEL ID NO.	TAXPAYER NAME	2021 Assessment	2022 Assessment	Difference	Reason Code

9A. MEMO FROM CHAIRMAN

Chattooga County Notice of Assessment Certification Statement for Tax Year 2022

Number of Real Property Notices

13,722

Number of Personal Property Notices

542

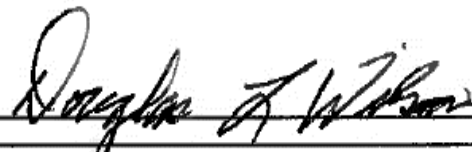
Mailing Date of Real Property Notices

June 9, 2022

Mailing Date of Personal Property Notices

June 9, 2022

DEPARTMENT of REVENUE



Chairperson, Board of Tax Assessors

8-3-2022

Date

9B. COPY OF NOTICE OF ASSESSMENT

Chattooga County Board of Assessors
P O Box 517
Summerville GA 30747
(706)857-0737

Official Tax Matter - 2022 Tax Year

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

Annual Assessment Notice Date: 6/9/2022

Last date to file a written appeal: 7/24/2022

***** THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT *****

County property records are available online at: www.qpublic-schneider.net

MATHIS ROGER H
& LINDA L MATHIS
2409 SOUTH LITTLE SAND
MOUNTAIN ROAD
ARMUCHEE GA 30105

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

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

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P O Box 517 Summerville, GA 30747 and which may be contacted by telephone at: (706) 857-0737. Your staff contacts are Crystal Brady and Tyler Chastain.

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

NOTICE OF ASSESSMENT_(CONTINUED)

The following statement must be in Section A of the Notice of Assessment per O.C.G.A.

- All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Assessors which is located at **<insert address>** and which may be contacted by telephone at **<insert phone number>**. Your staff contacts are **<insert primary contact name>** **<insert alternate contact name>**.

10A. PENDING APPEALS – PUBLIC UTILITY

48-2-18(e) In the event that the Commissioner has not provided the “PUBLIC UTILITY DIGEST”... **by August 1** ... the “County Tax Commissioner” ... may issue interim tax bills ... equal to 85 percent of such (Public Utility)property tax bill for the immediately preceding tax year...

10B. PENDING APPEALS – OTHER

[illegible]

COUNTY _____

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

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>>	
--	--

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
TOTALS	>>>>>				

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

Date _____

	Chairman, Board of Tax Assessors

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

DEPARTMENT of REVENUE **Date**

DEPARTMENT of REVENUE **Date**

		Chairman, Board of Commissioners	52
--	--	---	----

Date _____

		Chairman, Board of Education or School Superintendent
--	--	--

5% RULE (NO COUNTYWIDE REVALUATION)

Value in dispute / gross digest – public utility

19,843,950 / (4,683,153,546 – 74,579,896)

19,843,950 / 4,608,573,650 = **.43%**

8% RULE (COMPLETE REVALUATION)

- **Value in dispute / gross digest – public utility**

$319,843,950 / (4,683,153,546 - 74,579,896)$

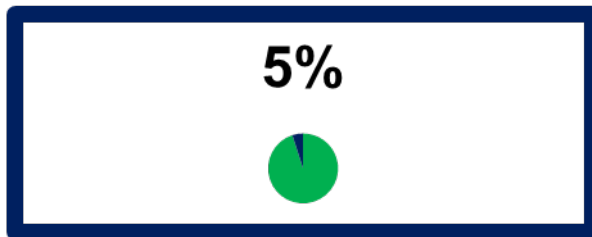
$319,843,950 / 4,608,573,650 = 6.94\%$

- **Number of parcels under appeal / total parcels in county**

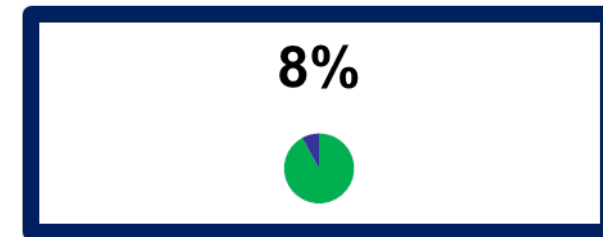
$344 / 43,074 = .080\%$

O.C.G.A § 48-5-304

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



- or -



10C. APPEAL HISTORY

O.C.G.A § 48-5-345. A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for the 2022 tax digest year.

Information to be made available on DOR website

APPEAL STATISTICS

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

Previous Year Total Real Property Parcel Count

Previous Year Total Real Property Digest Value (100%)

Digest Statistics for Digest Year

	Total Appeals	BOE Appeals	Arbitration Appeals	CHO Appeals	Sup Court Appeals		
Count							
No Shows						County Name	
Value							
% of Parcels	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!		
% of Real Digest Value	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!		

Files shaded in Green will auto populate

APPEAL STATISTICS

- MUST USE THE PROVIDED DOR FORM WITH DIGEST SUBMISSION.

10D. 3%-180-DAY-RULE

A Certification signed by the Chairman of the Board indicating

- Number of parcels under appeal = or > 3% of total parcels
- Sum of assessed value under appeal = or > 3% gross tax digest

12. MISCELLANEOUS DOCUMENTS

- a. Tax Official Certification.
- b. Tax Allocation District Certification.
- c. Tax Commissioner Bond.
- d. PT-77 FLPA Reimbursement Request.
- e. FLPA Revenue Reduction Calculation Worksheet for each District FLPA Claimed.
- f. Copy of Newly Recorded FLPA Covenants.
- g. GIS Parcel Data. Must be Submitted for Verification **Prior** to Approval.
- h. Appraisal File – Same as Provided to DOAA.
- i. PT-553C HTRG Reimbursement Request and Supporting Documentation.

12A. TAX OFFICIAL CERTIFICATION

2023 COUNTY TAX OFFICIALS CERTIFICATION	COUNTY NAME:	Please duplicate additional sheets as needed		
	Board of Tax Assessors	County Board of Commissioners		
Chairman:				
County Office Mailing Address - Line 1:				
County Office Mailing Address - Line 2:				
City, State, Zip:				
County Office Phone Number:				
FAX Number:				
Email Address for Official Communications:				

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

Certification of 2022 Parcel Count:	Total Taxable Real		Total Exempt Real	

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

APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM	In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant,
---	--

12B. TAX ALLOCATION DISTRICT CERTIFICATION

Georgia Department [Of Revenue](#)
Local Government Services Division

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR TAX YEAR 2023

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of _____.

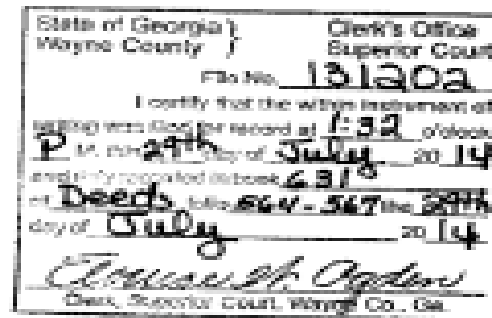
Name of Tax Allocation District: _____

1. Participating Taxing Jurisdictions: [\(Please check applicable taxing jurisdictions\)](#)

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

12F. SCANNED ELECTRONIC COPY OF EACH RECORDED FLPA COVENANT

PT-48-9-7.7 (Aug 2011)



FOREST LAND CONSERVATION USE ASSESSMENT COVENANT Section A: Application

To the Board of Tax Assessors of Wayne County: In accordance with the provisions of O.C.G.A. 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION

Name of Owner:

CLARY C. ROVIS

Owner's Mailing Address:

DBA C & C FARMS
P.O. BOX 158

City, State and Zip:

OSUN GA 31065

PROPERTY IDENTIFICATION

Property physical location:

201.47 ACRE TRACT

Total number of acres included
in this application: 201.47

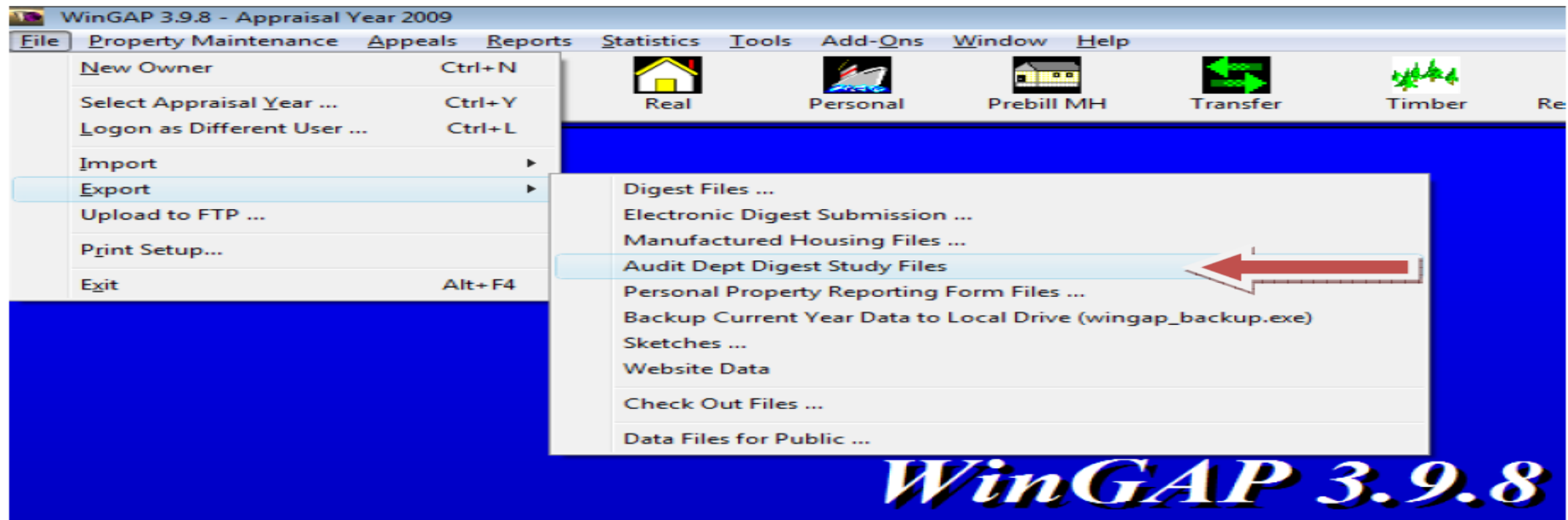
County Parcel No.	District	Land Lot	Seed Book/Page	Plat Book/Page	Acres
14-90			0272-9179		201.47

12G. GIS PARCEL DATA



12H. APPRAISAL FILE – SAME AS PROVIDED TO DOAA

Audit Department Digest Study Files



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

DIGEST SUBMISSION DATE

September 1st

or

Date approved by Revenue Commissioner

ORDER ISSUED

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

Penalty for Collection of tax before Commissioner's Order is Received:

Double Amount Attempted to be Collected

WHAT HAPPENS IF THE DIGEST CAN NOT BE SUBMITTED BY SEPTEMBER 1ST ?

Request for an extension must be submitted in writing to Revenue Commissioner, along with detailed explanation of circumstances that warrant consideration for the extension. Please submit the extension request via e-mail.

Kenny.Colson@dor.ga.gov

Dan.Forsyth@dor.ga.gov

NO DIGEST IN SIGHT

Voluntary Collection Order issued by Revenue Commissioner.

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





QUESTIONS?

Danny Forsyth

Compliance Specialist Supervisor

(678) 201-8412

Dan.Forsyth@dor.ga.gov