



DEPARTMENT
of REVENUE

2025 DIGEST SUBMISSION

Missy Dove, Compliance Specialist Supervisor
Local Government Services

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AGENDA

- Documentation needed for digest approval.
- Advertising requirements for digest approval.
- Procedures for electronic digest submission.



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DIGEST SUBMISSION PACKAGE

- Please download the 2025 Digest Submission Package at:
- <https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>

Home > Local Government > Digest Compliance

Local Government

Central Assessment

Digest Compliance

Distributions

Training Programs

Property Tax

Local Government Services Rules and Policies

Digest Compliance

On this page find information for local county tax assessors, appraisers, and tax commissioners.

The Digest Compliance Section reviews ad valorem property tax digests submitted by the counties, provides cost effective computer mass appraisal system to county tax assessors, and audits to determine if there has been proper accounting for the property taxes collected by the county tax commissioners.

Information for Digest Compliance

- [Property Tax Millage Rates](#)
- [Conservation Use Land Values](#)
- [Property Tax Appeal Statistics](#)
- [Tax Digest Submission Package](#) ←
- [More Property Tax Information](#)

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DIGEST SUBMISSION PACKAGE

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Home > Local Government > Digest Compliance > Tax Digest Submission Package

Local Government

Central Assessment

Digest Compliance

Distributions

Training Programs

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Local Government Services Rules and Policies

County Tax Digest Submission Package

On this page find documents for the County Tax Digest Submission.

These documents are updated for 2024.

Digest Submission Package.ZIP (ZIP, 13.8 MB)

Complete 2024 Digest Submission Package compressed into a ZIP file.

Pending Appeals for Public Utilities (XLS, 22.5 KB)

List of Pending Appeals for Public Utilities

Digest Submission Manual (PDF, 8.91 MB)

2024 Digest Submission Manual

PT-10A (XLS, 51.09 KB)

PT-10A Consolidation and Evaluation of Digest

Advertising Public Hearings (PDF, 629.57 KB)

Compliance Guide for Advertising Digest History and Public Hearings on Increase in Property Taxes

PT-32.1 (XLS, 17.8 KB)

PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Taxes

Tax Allocation District Certification (PDF, 146.7 KB)

PT-35 (XLS, 32.43 KB)

PT-35 County Millage Rate Certification

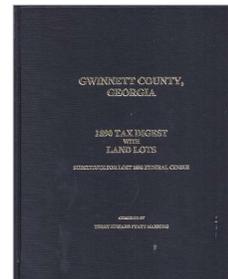
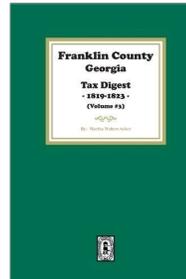
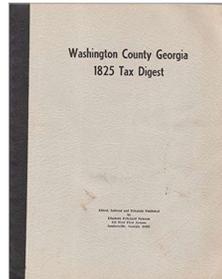
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THE TAX DIGEST

The Tax Digest is a listing of assessments and exemptions.

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



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WHO IS RESPONSIBLE?

Tax Assessor



Tax Commissioner



Board of Commissioners



Board of Education



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BOARD OF TAX ASSESSORS

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



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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



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BOARD OF COMMISSIONERS

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



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BOARD OF EDUCATION

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



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SUBMITTING DIGEST TO TAX COMMISSIONER

O.C.G.A. § 48-5-302 requires Assessors to complete revision and assessment of returns by **July 15**.

Installment counties must still complete revisions by **June 1**.



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DIGEST TO REVENUE COMMISSIONER

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



Rules and Regulations of the State of Georgia

[Home](#) | [Browse](#) | [Help](#) | [Go to Georgia SOS](#) | [Download](#)

Route : [GA R&R](#) » [Department 560](#) » [Chapter 560-11](#) » [Subject 560-11-2](#)

[Rule 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 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.

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RECEIPT OF DIGEST AND COLLECTION ORDER

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.



O.C.G.A. § 48-5-345

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DIGEST SUBMISSION CHECK LIST

COUNTY _____	DATE _____	
2025 TAX DIGEST SUBMISSION CHECK LIST		
	ITEM	NOTES
1	Consolidation Sheets: Must provide signed consolidation sheet for each tax district AND they must match XML exactly a. Motor Vehicle Values: Use total of the 2024 values. b. Timber Values: Use total of values from 4 quarters reports for 2024. c. Mobile Home Values: Use total of values from Assessors digest. d. Heavy Duty Equipment: Use total value of 2024 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	

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DIGEST SUBMISSION CHECK LIST		
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 exemptions.	
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 2023 appeals statistics for web posting. **MUST USE DOR FORM**	
	d. 2024 Certification from Chairman regarding 3% 180 day rule (optional).	

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DIGEST SUBMISSION CHECK LIST		
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. All totals on PT-10A must match XML totals. NO EXCEPTIONS	
12	Miscellaneous Documents	
	a. County Tax Official Certification Form.	
	b. Tax Allocation District Value Certification - Must submit even if blank.	
	c. Tax Commissioner Bond.	
	d. PT-77 Grant Form & FLPA Revenue Reduction Calculation Worksheets for each district containing FLPA.	
	e. Copy of all newly recorded FLPA Covenants including renewals.	
	f. GIS Parcel Data. Must be submitted for verification prior to digest approval.	
	g. Appraisal File - Same as Provided to DOAA *EXCEL Format*	
	h. IT Security Contact Information Form.	

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DIGEST SUBMISSION CHECK LIST

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	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			

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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



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REMIT CONSOLIDATION SHEET FOR EVERY LEVY

A SEPARATE CONSOLIDATION SHEET MUST BE REMITTED FOR EACH AND EVERY TAX LEVY!

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REMIT 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

Those who levy at an assessment other than 40% must provide a consolidation sheet at that special assessment rate and at 40% to balance.

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HOMESTEAD EXEMPTION DIGEST CODE		GA CODE REFERENCE
S1 - Regular		48-5-44
S3 - Elderly - Age 62 (Net Income < \$10,000)		48-5-52
S4 - Elderly - Age 65 (Net Income < \$10,000)		48-5-47
S5 - Disabled Veteran; unremarried surviving spouse or minor children		48-5-48
S6 - Elderly Floating - Age 62 (Fed AGI < \$30,000)		48-5-47.1 & 48-5-52
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47.1 & 48-5-52
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47, 48-5-47.1 & 48-5-52
SC - Age 65		48-5-48.3
SD - Age 65 - 100% Disabled Veteran; unremarried surviving spouse or minor children		48-5-48
SE - Age 65 - Unremarried surviving spouse of US service member killed in action		48-5-48.3 & 48-5-52.1
SG - Unremarried surviving spouse of firefighter or peace officer killed in line of duty		48-5-48.4
SS - Surviving Spouse of US service member killed in action		48-5-52.1
OTHER EXEMPTION DIGEST CODE		GA CODE REFERENCE
SA - Agricultural Preferential Property		48-5-7.1
SB - Brownfield Property		48-5-7.6
SF - Freeport Inventory of Manufacturer, Distributor, Fulfillment Center, or All		48-5-48.1, 48-5-48.2, 48-5-48.5, 48-5-48.6
SH - Landmark and Rehabilitated Historic Property		48-5-7.2 & 48-5-7.3
SJ - Forest Land Conservation Use Property		48-5-7.7
SP - Personal Property Taxability Value Threshold < 20,000		48-5-42.1
SN - Business Inventory		48-5-41.2
ST - Residential Transitional property		48-5-7.4
SV - Conservation Use Property		48-5-7.4
SW - Environmentally Sensitive Property		48-5-7.4
SX - Enterprise Zone		

STATE EXEMPTION CODES

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HOMESTEAD EXEMPTIONS

Code	Type of Exemption	State	County M&O	County Bond	School M&O	School Bond	Municipality
S1	Regular	2,000	2,000	0	2,000	0	0
SC	Age 65	100% on 10 acres + 2,000	2,000	0	2,000	0	0
S3	Elderly - Age 62 - Net Income less than \$10,000	2,000	2,000	0	10,000	10,000	0
S4	Elderly - Age 65 - Net Income less than \$10,000	4,000	4,000	4,000	10,000	10,000	0
S5	Disabled Veterans	121,812	121,812	121,812	121,812	121,812	121,812
SD	Age 65 - 100% Disabled Veteran; Unremarried Surviving Spouse of Disabled Veteran	100% on 10 acres + 121,812	121,812	121,812	121,812	121,812	121,812
SS	Surviving Spouse of Disabled Veterans	121,812	121,812	121,812	121,812	121,812	121,812
SE	Age 65 - Unremarried Surviving Spouse of US Service Member killed in action	100% on 10 acres + 121,812	121,812	121,812	121,812	121,812	121,812
SG	Unremarried Surviving Spouse of a Firefighter or Peace Officer killed in the line of duty	100%	100%	100%	100%	100%	100%
S6	Floating - Age 62 - Fed AGI less than 30,000	Varying	Varying	0	2,000	0	0
S8	Floating - Age 62 - Net Income less than 10,000 or Fed AGI less than 30,000	Varying	Varying	0	10,000	10,000	0
S9	Floating - Age 65 - Net Income less than 10,000 or Fed AGI less than 30,000	Varying	Varying	4,000	10,000	10,000	0

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HOMESTEAD EXEMPTIONS

Consolidation sheets must have the correct exemptions in the **BOND COLUMN** as well as the **M&O COLUMN**.

- Homestead exemptions:
 - S3 and S8 – Applies to **M&O levies** and the **School Bond Levy**.
 - S4, S5, SD, SS, SE, SG and S9 – Applies to all Levies **M&O** and **Bond**.

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EXEMPT PROPERTIES

EXEMPT PROPERTY CODES

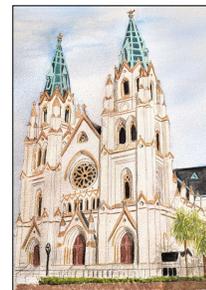
E0 - Non-profit homes for the aged	E5 - Charity hospitals
E1 - Public Property	E6 - Educational institutions
E2 - Places of religious worship & no income residences	E7 - Air and water pollution equipment
E3 - Property used for charitable purposes	E8 - Farm products in hands of producer
E4 - Places of religious burial	E9 - Other

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STATE PARKS & HISTORIC SITES

GEORGIA



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PROPERTY STRATA: SECOND 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

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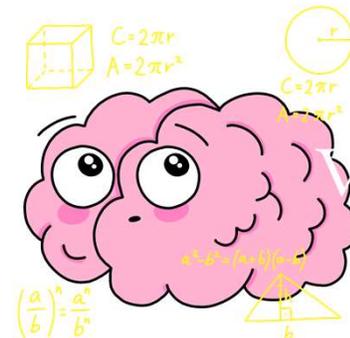
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CHECK THE LOGIC

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.
- F code is calculated in between reset years as follows: **2025** per ac value X # parcel acres.



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CHECK THE MATH

All cities = Incorporated

Unincorporated +
Incorporated =
Countywide

Independent School(s) +
County School =
Countywide



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CHECK THE MATH

- Total of P3, P4, and P5 counts = SA exemption count.
- SA exemption value = Total P code value x 25%
(unless there are accounts with values > \$100,000)
- Total of the V3, V4, and V5 counts = SV exemption count.
- SJ exemption count = F code count = J code count
- Total of the IP and CP counts = SF exemption count.
- SF exemption value = Total value of the IP and CP x Freeport exemption level
(unless there were late filed freeport returns)

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MILLAGE RATE RESOLUTIONS

Remit a copy of the millage rate resolution from the county.

Remit a copy of the millage rate recommendation from school.



SETTING A MILLAGE RATE

What is a mil?

A mil is the amount of revenue generated per \$1,000 of net taxable value.



SETTING A MILLAGE RATE

Budget / Net Assessed Value = Millage Rate

For Example:

Budget = \$34,654,372

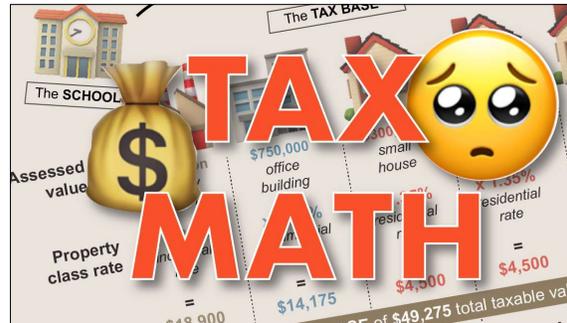
Net Assessed Value = \$4,396,647,019

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

Millage Rate = 0.007882

0.007882 x 1,000

7.882 gross mills



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COUNTYWIDE NET DIGEST VALUE

PROPERTY CLASS	COUNT	ACRES	40% VALUE
GROSS PROPERTY REAL	6,813	242,069.39	456,331,235
GROSS PROPERTY PERSONAL	1,982		536,042,210
GROSS PROPERTY PARCELS>	42		2,242,410
MOBILE HOMES	57		2,242,410
MOBILE HOMES	57		2,242,410
TIMBER LAND	1		8,358,851
HEAVY DUTY EQUIPMENT	1		292,800
GROSS DIGEST TOTAL COUNTY-WIDE			553,658,121

123,769	427,782.21	4,415,783,519
Gross Taxable: Acres / Value >>	411,453	3,947,815,151
	Total Real Property	3,476,541,399
	Total Personal Property	392,353,598

Gross Digest Total	121,379	138,389.96	8,974,634,308
Exemptions-Bonds			340,601,842
Net Bond Digest			8,634,032,466
Gross Digest Total	121,379	138,389.96	8,974,634,308
Exemptions-M & O			1,577,022,048
Net M & O Digest			7,397,612,212

Taxtype	Excode	Count	Exempt Amount	Net Digest
1		2,993	299,793,667	3,738,021,484
STATE	SN	961	207,773,815	
STATE	SP	2,012	2,019,852	
			209,793,667	
2		14,201	451,858,433	3,495,956,718
COUNTY	S1	6,974	13,948,000	
COUNTY	S3	83	166,000	

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	0.017206	7,397,612,212	127,238,936
BOND		8,634,032,466	

	State Exemption	County Exemption	County Bond	School Exemption	School Bond	Other
Gross Taxable:	3,080,688,723	3,080,688,723		3,080,688,723		
Less Exemptions:	641,697,828	298,840,436		471,036,191		
Net Taxable:	2,438,990,895	2,781,848,287		2,609,652,532		
Millage Rate:		0.081		10.8		
Real / PP Tax:		26,767,823		28,001,727		
Total Gross Tax	0.00	26,767,822.75	0.00	28,001,726.92	0.00	0.00
Credits:		-11,189,886				
HTRG Credit:		-645,396		-1,122,152		
Net Tax:	0.00	14,932,530.10	0.00	26,879,574.89	0.00	0.00

County M&O	
Gross Taxable	3,844,652,376
Less Exemptions	726,288,176
Net Taxable	3,118,364,200
MILLS	0.005939
TAXES	18,519,965

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2024 INSURANCE PREMIUM / LOST TAXES USED TO ROLLBACK 2025 MILLAGE RATES

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	1,135,779.28	2,930,255.66	Cook	749,670.26	3,111,139.19
Atkinson	456,723.80	441,921.64	Coweta	8,187,905.92	24,220,578.50
Bacon	673,462.23	1,219,149.20	Crawford	989,218.66	737,387.82
Baker	198,822.55	227,395.18	Crisp	824,829.55	2,807,810.94
Baldwin	2,333,783.47	6,363,324.03	Dade	1,228,767.06	3,110,563.67
Banks	1,252,450.98	4,085,566.49	Dawson	2,015,667.39	12,168,176.93
Barrow	4,558,411.18	13,621,994.65	Decatur	1,215,920.07	3,197,860.78
Bartow	6,428,304.50	23,879,862.61	Dekalb	37,178,506.10	
Ben Hill	714,100.69	1,422,083.20	Dodge	1,044,277.21	1,500,675.07
Berrien	935,733.21	1,457,804.56	Dooley	370,727.59	856,223.09
Bibb/Macon		88,643,023.02	Dougherty	1,410,635.07	8,114,413.92
Bleckley	659,916.08	1,076,141.72	Douglas	8,936,177.87	29,480,236.45
Brantley	1,444,456.76	1,527,690.91	Early	420,892.05	846,073.81
Brooks	995,074.09	1,053,624.36	Echols	323,709.33	250,969.37
Bryan	2,235,639.42	8,020,297.48	Effingham	4,266,251.27	12,696,185.72
Bulloch County	3,821,150.94		Elbert	1,234,972.07	2,106,595.34
Bulloch School		19,441,258.30	Emanuel	1,049,346.10	2,063,821.55
Burke	1,466,217.99	4,018,952.08	Evans	630,813.70	1,221,818.87

This is to be used as an example only!

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LOCAL OPTION SALES TAX ROLLBACK

**Sales Tax Receipts / Net Assessed Value =
Local Option Sales Tax Millage Rollback**

For Example:

Sales Tax Receipts = **\$10,204,303**

Net Assessed Value = **\$4,396,647,019**

LOST Rollback Rate = **\$10,204,303 / \$4,396,647,019**

LOST Rollback Rate = **0.00232**

0.00232 x 1,000

2.32 mills



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LOCAL OPTION SALES TAX ROLLBACK

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	\$29,894	\$11,958	\$0	\$11,958	0.000000	\$0.00	\$0.00	\$0.00
COUNTY M&O	\$29,894	\$11,958	\$0	\$11,958	14.950200	\$178.77	\$0.00	\$178.77
COUNTY WIDE HOSPITAL	\$29,894	\$11,958	\$0	\$11,958	3.000000	\$35.87	\$0.00	\$35.87
SCHOOL M&O	\$29,894	\$11,958	\$0	\$11,958	14.721000	\$176.03	\$0.00	\$176.03
SALES TAX ROLLBACK	\$29,894	\$11,958	\$0	\$11,958	-2.496200	\$0.00	-\$29.85	-\$29.85
TOTALS					30.175000	\$390.67	-\$29.85	\$360.82

The local option sales tax rollback credit must be shown on the tax bill.

O.C.G.A. § 48-8-91

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INSURANCE PREMIUM ROLLBACK

Insurance Premium Funds / Net Assessed Value Unincorporated Area = Insurance Premium Millage Rollback



For Example:

Insurance Premium Funds = \$2,377,106

Net Assessed Value Unincorporated Area = \$1,659,563,567

Insurance Premium Millage Rate = \$ 2,377,106 / \$1,659,563,567

Insurance Premium Millage Rate = 0.00143

0.00143 x 1,000

1.43 mills

ROLLBACK

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UNINCORPORATED NET DIGEST VALUE

COUNTY-WIDE			123,769	427,782.21	4,415,783,519
CLASS AND STRATA CODE/DESCRIPTION	COUNT	ACRES	40% VALUE		
GROSS PROPERTY REAL			456,311,335		
GROSS PROPERTY PERSONAL			638,579,275		
GROSS PROPERTY PARCELS>	6,813	242,069.39	2,924,471.01		
MOVS. VEHICLE	1,829		2,694,510.10		
WATER	1		8,520.29		
TIMBER LUM	1		98,800		
HEAVY DUTY EQUIPMENT	1		98,800		
GROSS DIGEST TOTAL COUNTY-WIDE			553,658,121		

Taxtype	Excode	Count	Exempt Amount	Net Digest
1		2,993	209,793,667	3,738,021,484
STATE	SN	981	207,773,815	
STATE	SP	2,012	2,019,852	
			209,793,667	
2		14,201	451,858,433	3,495,956,718
COUNTY	S1	6,974	13,948,000	
COUNTY	S3	83	166,000	

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	0.017200	7,387,612,212	127,238,930
BOND		8,634,032,466	

Taxtype	Excode	Count	Exempt Amount	Net Digest
1		2,993	209,793,667	3,738,021,484
STATE	SN	981	207,773,815	
STATE	SP	2,012	2,019,852	
			209,793,667	
2		14,201	451,858,433	3,495,956,718
COUNTY	S1	6,974	13,948,000	
COUNTY	S3	83	166,000	

TAXES LEVIED						
	State Exemption	County Exemption	County Bond	School Exemption	School Bond	Other
Gross Taxable:	3,080,688,723	1,080,688,723		3,080,688,723		
Less Exemptions:	641,697,828	298,840,438		471,035,191		
Net Taxable:	2,438,990,895	781,848,285		2,609,653,532		
Millage Rate:		9.681		10.8		
Real / PP Tax:		28,767,823		28,001,727		

TAXES LEVIED						
	State Exemption	County Exemption	County Bond	School Exemption	School Bond	Other
Total Gross Tax	0.00	26,767,822.76	0.00	28,001,726.92	0.00	0.00
Credits:		-11,159,898				
HTRG Credit:		-645,398		-1,122,152		
Net Tax:	0.00	14,932,530.10	0.00	26,879,574.89	0.00	0.00

County M&O	
Gross Taxable	3,844,652,376
Less Exemptions	726,288,176
Net Taxable	3,118,364,200
MILLS	0.005939
TAXES	18,519,965

41

INSURANCE PREMIUM ROLLBACK

Insurance Premium Funds may be designated and used to provide various services to the unincorporated areas of the county such as:

1. Fire protection;
2. Solid waste;
3. Police protection;
4. Curbs, sidewalks, & streetlights;
5. Flood risk reduction and storm water management; or
6. Other services for the primary benefit of the citizens of the unincorporated area.

Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	\$63,092	\$25,237	\$21,824	\$3,413	0.000000	\$0.00	\$0.00	\$0.00
COUNTY GENERAL	\$63,092	\$25,237	\$21,824	\$3,413	13.001000	\$44.37	\$0.00	\$44.37
SCHOOL GENERAL	\$63,092	\$25,237	\$21,824	\$3,413	14.000000	\$47.78	\$0.00	\$47.78
INS PREMIUM CREDIT	\$63,092	\$25,237	\$21,824	\$3,413	-0.624000	\$0.00	-\$2.13	-\$2.13
SALES TAX CREDIT	\$63,092	\$25,237	\$21,824	\$3,413	-2.399000	\$0.00	-\$8.19	-\$8.19
TOTALS					23.978000	\$92.15	-\$10.32	\$81.83

O.C.G.A. § 33-8-8.3

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AT 08/Rev 10/24
City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2025

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

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be reinitiated even if levy is zero.

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

CITY NAME: _____ ADDRESS: _____ CITY, STATE, ZIP: _____

CITY CLERK: _____ PHONE NO: _____ FAX: _____

CITY SALES TAX: _____ AND TABLED AND COLLECTED BY (FEE): _____ COUNTY TAX COMMISSIONER: _____ AND VENDOR CONTACT PERSON AND PHONE NO: _____

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

CITY		INDEPENDENT SCHOOL	
Exemption Amount	Qualifications	Exemption Amount	Qualifications

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

CITY DISTRICT	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
Let local districts (defined from City Ordinance sub-section 5B.C. articles)	Numbers	Streetlights, Waterworks & Operations	Let-Relieve for Loan Option Base Tax	Let Millage on Public Use or Public Purpose (County Issue Column 2)	Scott Millage (If Applicable)	For Millage Columns 3 - Column 4

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

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

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2025

Date: _____ Mayor or City Clerk: _____

3. CITY MILLAGE RATE CERTIFICATION

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4. TAXPAYER BROCHURE (48-5-306.1)

PREFERENTIAL AND SPECIALIZED ASSESSMENT PROGRAMS

The Agricultural Preferential Assessment program is available for certain property owners of agricultural property. The property is assessed at 20% of fair market value rather than 40% of fair market value. The property owner must enter a 10-year covenant with the Board of Tax Assessors and penalties may apply if the covenant is breached.

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

Forest Land Conservation Use Assessment provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat, carbon sequestration, mitigation and conservation banking, or the production and maintenance of ecosystem products. This 10-year covenant between the taxpayer and local Board of Tax Assessors is limited to forest land of at least 200 acres in aggregate which lies within one or more counties, provided that each forest land is in parcels of at least 100 acres within any given county. Penalties may apply if the covenant is breached.

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

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

EXEMPT PROPERTY

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

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

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

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

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

Level 2 Freight Inventory includes finished goods constituting the inventory of a business which would otherwise qualify for a Level 1 Freight. Each county or city governing authority may set, by resolution, the percentage of exemption after approval by voters. Property owners seeking this exemption must apply annually.

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

- Public Properties
- Places of Religious Worship
- Single Family Residences owned by Religious Groups
- Pious, Public Charities
- Non-Profit Hospitals
- Colleges, Academies, Seminaries of Learning
- Personal Property held as Endowment for Colleges
- Public Libraries
- Books, Paintings, Statues kept in a Public Library
- Air and Water Pollution Control Equipment
- Non-Profit Homes for the Aged
- Non-Profit Homes for the Mentally Handicapped
- Headquarters or Trust Homes for Veterans Organizations
- Certain Historical Fraternal Benefit Associations

ASSESSMENT APPEALS

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

The three methods of appeal include:

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

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homesteaded real property with a value greater than \$500,000, or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is dissatisfied with the Hearing Officer's decision, an appeal to Superior Court may be made.

Arbitration: An arbitration appeal is filed with the Board of Tax Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Tax Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Tax Assessors must certify the appeal to the County Clerk of Superior Court for arbitration. The Arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

**IMPORTANT
TAX INFORMATION**

XXXXXXXXXX
Tax Commissioner
XXXXX County
XXXX, GA. XXXXXX
Phone (xxx) xxx-xxxx
FAX (xxx) xxx-xxxx

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

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

XXXXXXXXXX
Tax Commissioner

XXXXXXXXXX COUNTY

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24
Senate Bill 584
By: Senate Joint of the 10th

LC 47 2003

NO PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide for new homestead exemptions from City of Southbridge all valuations
2 assessed for purposes for taxation, certain taxes, and residents of such cities, counties
3 provide for definitions, to specify the terms and conditions of the exemption and
4 procedures relating thereto to provide for related matters, to provide for a referen-
5 dence for compliance with constitutional requirements, to provide for a referen-
6 effective date, automatic repeal, mandatory execution of decisions, and judicial
7 regarding failure to comply to report conflicting laws and for other purposes.

8 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

SECTION 1.

9 (a) As used in this Act, the term
10 (1) "ad valorem taxes for educational purposes" means all ad valorem taxes
11 levied by, for, or on behalf of the City of Southbridge;
12 (2) "homestead" means the principal residence of the owner and the land and
13 (3) "homestead" means the principal residence of the owner and the land and
14 (4) "homestead" means the principal residence of the owner and the land and
15 (5) "homestead" means the principal residence of the owner and the land and
16 (6) "homestead" means the principal residence of the owner and the land and
17 (7) "homestead" means the principal residence of the owner and the land and

S. B. 584
- 1 -

25
Senate Bill 208
By: Senate Panel of the 42nd

LC 47 2126

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To provide a homestead exemption from City of Decatur independent school district of
2 valuations taxes for educational purposes for a period of five years in the amount
3 of \$200,000.00 of the assessed value of the homestead for residents of that school district
4 who are between 65 and 69 years of age and whose income does not exceed \$62,000.00
5 provide a homestead exemption from City of Decatur independent school district of val-
6 tions for educational purposes for a period of five years in the amount of \$200,000.00
7 assessed value of the homestead for residents of that school district who are 70 years
8 or older regardless of income, to provide for definitions, to specify the terms and of
9 of the exemption and the procedures relating thereto, to provide for applicability
10 for compliance with constitutional requirements, to provide for a referendum, effec-
11 tiveness, automatic repeal, mandatory execution of decisions, and judicial remedies relat-
12 ing to comply to report conflicting laws, and for other purposes.

13 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

SECTION 1.

14 (a) As used in this Act, the term
15 (1) "ad valorem taxes for educational purposes" means all ad valorem taxes
16 levied by, for, or on behalf of the City of
17 (2) "homestead" means the principal residence of the owner and the land and

S. B. 208
- 1 -

27
Senate Bill 302
By: Senate Joint of the 12th

LC 47 2016

AS PASSED

A BILL TO BE ENTITLED
AN ACT

1 To amend an Act providing a homestead exemption from Early County school district of
2 valuations taxes for educational purposes in the amount of \$400,000.00 of the assessed value
3 of the homestead for five years for residents of that school district who are 70 years of age
4 or older, approved May 10, 2021 (S. B. 202), to provide for definitions, effective date, and automatic
5 repeal, mandatory execution of decisions, and judicial remedies relating to compliance
6 to report conflicting laws, and for other purposes.

7 **BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:**

SECTION 1.

8 An Act providing a homestead exemption from Early County school district of valuations
9 taxes for educational purposes in the amount of \$400,000.00 of the assessed value of the
10 homestead for five years for residents of that school district who are 70 years of age or older,
11 approved May 10, 2021 (S. B. 202), is amended to read as follows:
12 (a) The exemption provided by subsection (b) of this section shall apply to all taxable
13 property on or after January 1, 2021, and shall expire on or before December 1, 2025.
14 (b) The exemption provided by subsection (b) of this section shall apply to all taxable
15 property on or after January 1, 2021, and shall expire on or before December 1, 2025.
16 (c) The exemption provided by subsection (b) of this section shall apply to all taxable
17 property on or after January 1, 2021, and shall expire on or before December 1, 2025.

S. B. 302
- 1 -

Submit updates or any NEW
Legislation for local exemptions!

DEPARTMENT OF REVENUE47

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Exemption information must be included on the Local Exemption Form!

DEPARTMENT OF REVENUE48

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6. FREEPORT RESOLUTION

O.C.G.A. § 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.

DEPARTMENT OF REVENUE

RESOLUTION SUPPORTING THE EXEMPTION FROM AD VALOREM TAXATION OF CERTAIN TYPES OF INVENTORY OF GOODS BY THE MAYOR AND COUNCIL OF THE CITY OF COCHRAN

CITY OF COCHRAN
GEORGIA, BLECKLEY COUNTY

WHEREAS, the closing of the Acuity Brands Lighting, Inc. Plant resulted in the loss of hundreds of jobs to local residents in the City of Cochran; and

WHEREAS, Bleckley County has the highest rate of unemployment in the State of Georgia; and

WHEREAS, the Mayor and Council of the City of Cochran wish to encourage industry to bring jobs to the City of Cochran; and

WHEREAS, the Freeport Exemption is a major factor to encourage industries to locate in the City of Cochran and provide employment opportunities to the citizens of the City of Cochran; and

WHEREAS, the Georgia law provides that the governing authority of any city may, subject to the approval of the electors of such city, exempt from ad valorem taxation, including all such taxes levied for educational purposes and for state purposes, all or any combination of certain types of tangible personal property; and

WHEREAS, the Mayor and Council have called an election pursuant to the authority granted to them under the constitution of the State of Georgia on November 4, 2014 wherein the electors of the City of Cochran shall vote on three (3) questions as to whether or not the governing authority of the City of Cochran shall be authorized to exempt from ad valorem taxation certain types of inventory of goods herein after set out:

- () YES () NO 1. Shall the governing authority of the City of Cochran be authorized to exempt from ad valorem taxation inventory of goods in the process of manufacture or production which shall include all partly finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayer's manufacturing or production business in this state?
- (YES) () NO 2. Shall the governing authority of the City of Cochran be authorized to exempt from ad valorem taxation inventory of finished goods manufactured or produced within this state in the ordinary course of the taxpayer's manufacturing or production business when held by the original manufacturer or producer of such finished goods?
- (YES) () NO 3. Shall the governing authority of the City of Cochran be authorized to exempt from ad valorem taxation inventory of finished goods which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this state and inventory of finished goods which are shipped into this state from outside this state and stored for transportation to a final destination outside this state, including foreign merchandise in transit; and,

WHEREAS, all persons desiring to vote in favor of authorizing the governing authority of the City of Cochran to exempt from ad valorem taxation certain types of inventory of goods as specified in the question shall vote (YES). All those persons desiring to vote against authorizing the governing authority of the City of Cochran to exempt from ad valorem taxation certain types of inventory of goods as specified in the question shall vote (NO); and,

WHEREAS, the Mayor and Council support all three (3) questions set out above and encourage the citizens of the City of Cochran to vote YES on all three (3) questions concerning the Freeport exemption, so as to put the City of Cochran in a position to have more jobs for its citizens; and

NOW THEREFORE, the Mayor and Council support all three (3) questions on the Freeport exemption election on November 4, 2014 and encourage all the citizens of the City of Cochran to vote YES on all three (3) Freeport questions, so as to help the Mayor and Council in working for the better good of all the citizens of the City of Cochran by providing more job opportunities for its citizens.

Upon motion made by Greg Ales and seconded by William Baskley the vote being all in favor and none opposed this resolution passed this the 30th day of August, 2014.

Michael S. Easley
HONORABLE MICHAEL S. EASLEY
MAYOR, CITY OF COCHRAN

ATTEST: Lisa Chastain
LISA CHASTAIN, CITY CLERK

(SEAL AFFIXED)

COCHRAN COUNCIL MEMBERS

BY: William Baskley BY: Tommy D. Wiggins
Honorable Wm. Willie Baskley Honorable Tommy Wiggins

BY: Abbas BY: Stephen C. Gant
Honorable Eric Abbas Honorable Stephen Gant

BY: Greg Ales BY: John L. Latham
Honorable Greg Ales Honorable John Latham

7. CURRENT USE REGISTRY

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2025

COUNTY: _____

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

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

ALL REGISTRIES MUST BE IN EXCEL FORMAT!

9B. COPY OF NOTICE OF ASSESSMENT

<p>Georgia County Tax Assessors 2024 Real Property 123 GA Hwy Lovely City, GA 12345 999-999-9999</p> <p><i>FORWARDING SERVICE REQUESTED</i></p> <p>Farmer John Farmer John's Wife 321 Farm Rd Lovely City GA 12345</p>	<p style="text-align: right;"><small>PT-306 (revised May 2018)</small></p> <p>Official Tax Matter - 2024 Tax Year <small>This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.</small></p> <p>Annual Assessment Notice Date: <u>May 18, 2024</u></p> <p>Last date to file a written appeal: <u>July 02, 2024</u></p> <p><small>*** This is not a tax bill - Do not send payment *** County property records are available online at: www.gpublic.net/ga/georgia/</small></p> <p>Official Tax Matter 2024 Real Assessment</p>
<p>**THIS IS NOT A BILL**</p> <p>** EMAILED APPEALS WILL NOT BE ACCEPTED **</p>	
<p>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.</p> <p>At the time of filing your appeal you must select one of the following appeal methods:</p> <p>A</p> <ol style="list-style-type: none"> (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) 	

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NOTICE OF ASSESSMENT

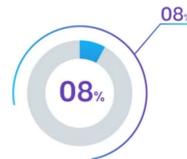
The following statement must be in **Section A** of the **Notice of Assessment** per **O.C.G.A. § 48-5-306(b)(1)**:

- 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>.

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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.



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5% RULE (NO COUNTYWIDE REVALUATION)

Value in Dispute / Gross Digest - Public Utility

5%?

For Example:

Value in Dispute = \$19,843,950

Gross Digest = \$4,683,153,546

Public Utility = \$74,579,896

% of Digest in Dispute = $\$19,843,950 / (\$4,683,153,546 - \$74,579,896)$

% of Digest in Dispute = $\$19,843,950 / \$4,608,573,650$

% of Digest in Dispute = **.43%**

5%?

DEPARTMENT of REVENUE

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8% RULE (COMPLETE REVALUATION)

Value in Dispute / Gross Digest - Public Utility

For Example:

8%?

Value in Dispute = \$319,843,950

Gross Digest = \$4,683,153,546

Public Utility = \$74,579,896

8%?

% of Digest in Dispute = $\$319,843,950 / (\$4,683,153,546 - \$74,579,896)$

% of Digest in Dispute = $\$319,843,950 / \$4,608,573,650$

% of Digest in Dispute = **6.94%**

DEPARTMENT of REVENUE

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8% RULE (COMPLETE REVALUATION)

Number of Parcels Under Appeal / Total Parcels in County

For Example:

8%?

Number of Parcels Under Appeal = 344

Total Parcels in County = 43,074

% of Digest in Dispute = $344 / 43,074$

% of Digest in Dispute = **.080%**

8%?

DEPARTMENT of REVENUE

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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 2023 tax digest year.

Information is made available on DOR website.

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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						County Name
No Shows						
Value						
% of Parcels	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	
% of Real Digest Value	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	

Files shaded in Green will auto populate

MUST USE THE PROVIDED DOR FORM WITH DIGEST SUBMISSION!

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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.

APPEAL STATUS CERTIFICATION

OCGA 48-5-311 states that In any county in which the number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county, the county board of tax assessors shall be granted an additional 180 day period to make its determination and notify the taxpayer.

Event Date | Event Time | Appeal Percentage | Summary Statistics Used to Generate Appeal Percentage
 20230727 | 10:39:02 | 0.033936 | ValueUnderAppeal = 398385613 TotalGrossDigest = 11739241440



Chairman County Board of Assessors

9/11/2023

Date

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11A. FINAL TAXABLE DIGEST – PRINTED IMAGE

AA207GA
DATE: 08/29/2023

COUNTY DIGEST - REAL AND PERSONAL PROPERTY
BALDWIN
Digest Year: 2023

PAGE: 7

Taxpayer Name and Address Property Description	Strata Class	FMV	40% FMV	Tax Account	Exempt Amount	Net Taxable	Gross Tax Levied	Tax Credits	Net Tax Levied
134 ROBERSON MILL ROAD LLC 1041 SAVE CREEK DR MORISON GA 30050 154 ROBERSON MILL RD	C3 C1 Total:	145,000 804,200 949,200	58,000 321,680 387,680	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	387,680 387,680 387,680	5,555.45 5,452.37 .00	-1,870.90 0.00 0.00	3,884.55 5,452.37 9,536.92
2023 - Mbr: 048 015 LAND E/S ROBERSON DB 1267-520 PB 42-3 DEED: 1411-0062	Dist: 01 Acres:								
158 PROPERTIES LLC 160 INEV WEAVER RD MILLEDGEVILLE GA 31061 158 INEV WEAVER RD	R3 R1 Total:	68,960 68,960 68,960	27,584 27,584 27,584	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	27,584 27,584 27,584	395.28 402.17 0.00	-118.89 0.00 0.00	276.39 402.17 678.56
2023 - Mbr: 088 020 N/S INEV DR DB 1044-44 PB26/29 MH/FP DEED: -	Dist: 01 Acres:								
160 CYPRESS OAK TRAIL GA LLC 225 WILCOX DR SITE 100 LAS VEGAS NV 89121 160 CYPRESS OAK TRL	R3 R1 Total:	4,900 131,190 139,190	2,400 53,276 55,676	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	68,474 55,676 55,676	797.84 817.76 0.00	-239.96 0.00 0.00	557.88 817.76 1,369.64
2023 - Mbr: 084 368 UNIT 9 DAWWOOD VILLAGE PB 33-55 DEED: 1537-0293	Dist: 01 Acres: 0								
161 LAKEVIEW LLC WILKINSON AVE NEW SAVANNA BEACH FL 32169 161 W LAKEVIEW DR	R3 R1 Total:	256,000 73,770 327,520	102,400 29,508 131,008	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	131,008 131,008 131,008	1,877.34 1,910.10 0.00	-564.64 0.00 0.00	1,312.70 1,910.10 3,222.80
2023 - Mbr: 102A 010 LT 44 LAKEFRONT DB 1015-516 PB49/122 DEED: -	Dist: 01 Acres: 1.2707								
163 HARVEST LLC 4315 BRISTON FIRE SITE 210 KNOXVILLE TN 37919 163 163 HARVEST CT	R3 R1 Total:	6,000 73,770 79,770	2,400 29,508 31,908	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	31,908 31,908 31,908	457.24 465.22 0.00	-137.52 0.00 0.00	319.72 465.22 784.94
2023 - Mbr: 084 190 HARVEST CT CONDO BLDG F UNIT 163 PB 32-49 DEED: -	Dist: 01 Acres: 0								

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9/14/2023 COUNTY DIGEST - REAL AND PERSONAL PROPERTY CRISP COUNTY Page 2 of 108

Digest Type: R Tax Year: 2023 District Id From: % To: % Bill Type: EXEMPT Bill Source: % Property Type: %

Property Description	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
AMERICAN LEGION POST 610 S 10TH ST CORDELE, GA 31015 Acct Id: 23447	E1	2,083	833					.00
2023 - 257 Dist: 002 Map: C06 277 BLK 140 LOT 11 Dist: -	Total:	2,083	833					
AMERICAN LEGION POST NO 542 R10 S 10TH ST CORDELE, GA 31015 Acct Id: 23448	E1	12,500	5,000					.00
2023 - 258 Dist: 002 Map: C06 278 BLK 140 LOTS 12+13 Dist: -	E1	380	152					
Total:		33,883	13,553					
ANTIOCH MISSION CHURCH CORDELE, GA 31015 Acct Id: 19114	E2	6,244	2,498					.00
2023 - 294 Dist: 001 Map: 022 027 LL 85 D-14 Dist: -	E2	5,000	2,000					
Total:		94,147	37,659					
ARABI BAPTIST CHURCH H O U S E ARABI, GA 31712 Acct Id: 21179	E2	23,671	9,468					.00
2023 - 309 Dist: 003 Map: 0371 079 LL 142 D-13 ARABI Dist: -	E2	260,844	104,338					
Total:		284,515	113,806					
ARABI BAPTIST CHURCH INC 2919 1ST AVE ARABI, GA 31712 Acct Id: 33302	E2	1,589	636					.00
2023 - 310 Dist: 003 Map: 0371 079A Acres: 0.05 Dist: -	Total:	1,589	636					
ARABI COURT HOUSE ARABI, GA 31712 Acct Id: 21155	E1	1,042	417					.00
2023 - 311 Dist: 003 Map: 0371 070 Acres: 0 LT 122 BLK 16 Dist: -	E1	1,775	710					
Total:		2,817	1,127					
ARABI INDUSTRIAL DEVELOPMENT AUTHORITY 4196 BEDGOOD AVE ARABI, GA 31712 Acct Id: 21151	E1	1,042	417					.00
2023 - 314 Dist: 003 Map: 0371 074 Acres: 0.11 LT 114 BLK 17 Dist: -	Total:	1,042	417					

11B. FINAL DIGEST – PRINTED IMAGE

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11C. XML FILES

XML file for each tax district.

- Tax District # **MUST MATCH** DOR Tax District #
- **MUST MATCH** signed consolidation sheet provided
- Use Property Tax County # NOT MV County #
- Must use the correct style sheet
 - StylesheetPT10Ayear2020

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1. CONSOLIDATION SHEETS & 11C. XML FILES

Consolidation sheets and XML file upload must be a complete match

The total counts, acreage, and values must be an exact match from each file. If the sheets and upload do not match, the tax commissioner and vendor will need to review the sheets and find the error.

A digest will not be approved until both match.

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12. MISCELLANEOUS DOCUMENTS

1. Tax Official Certification
2. Tax Allocation District Certification
3. Tax Commissioner Bond
4. PT-77 FLPA Grant Form & Revenue Reduction Worksheets
5. Copy of Newly Recorded FLPA Covenants
6. GIS Parcel Data – Must be Submitted for Verification **Prior** to Approval
7. Appraisal File – Same as Provided to DOAA
8. PT-553C HTRG Adjustment Request and Supporting Documentation
9. **Cyber Security Contact Information**

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12A. TAX OFFICIAL CERTIFICATION

2025 COUNTY TAX OFFICIALS CERTIFICATION		COUNTY NAME: _____	Please duplicate additional sheets as needed					
Chairman: _____		Board of Tax Assessors		County Board of Commissioners				
County Office Mailing Address - Line 1: _____								
County Office Mailing Address - Line 2: _____								
City, State, Zip: _____								
County Office Phone Number: _____								
FAX Number: _____								
Email Address for Official Communications: _____								
BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM In the spaces below, please complete the requested information for each member of the BOARD OF ASSESSORS. If a vacancy exists, mark in the name section "VACANT" and provide the anticipated date an appointment is expected to be made to fill the vacancy.								
	NAME	ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM	Signature of person completing form			
Chairman:					Name: _____			
Member:					Signature: _____			
Member:					DATE: _____			
Member:								
Certification of 2025 Parcel Count: _____		Total Taxable Real _____		Total Exempt Real _____				
SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties section.								
	NAME	POSITION HELD	DATE EMPLOYED	BRIEF DESCRIPTION OF DUTIES				
APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.								
	APPRAISER'S NAME	APPRAISER LEVEL I, II, III, IV	POSITION (REAL.PERS.)	HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)	SUPERVISORY DUTIES?	NUMBER SUPERVISED
Chief Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								

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12B. TAX ALLOCATION DISTRICT CERTIFICATION

Georgia Department of Revenue
Local Government Services Division

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION
FOR TAX YEAR 2025

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: _____

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

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

2. Tax Allocation Increment Base Year _____

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

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

5. Total 2025 Assessed Taxable Value for Tax Allocation District: _____

Authorized Signature

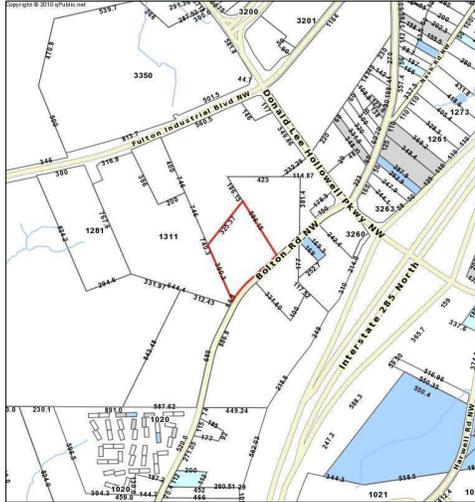
Title

Date

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12F. GIS PARCEL DATA



GIS Digest Submission Instructions

The Department of Revenue requires each county to submit with the annual digest a copy of the GIS parcel data used in the compilation of the current county digest submission. For example, if the county is submitting the 2024 tax digest to the Department the county should submit the 2024 tax digest submission files along with a copy of the 2024 parcel data. The parcel data should be prepared and uploaded by the person in charge of maintaining the parcel maps for the county. Please provide these instructions to the GIS Technical person in charge of maintaining the parcel maps for the county.

The parcel data submitted should be in either a geodatabase format of **preferably** a shapefile format. The parcel data being submitted should contain at a minimum the following attributes:

- Parcel Number**
 - A. PARCEL_NO -- If using Wingap found within the REALPROP table
- Legal Deeded Acres**
 - A. TOTALACRES -- If using Wingap found within the REALPROP table
- Appraisal Procedure Manual (APM) Digest classification code for the land**
 - A. DISCLASS -- If using Wingap found within the REALPROP table
- Tax District Code**
 - A. TAXDISTRICT -- If using Wingap found within the REALPROP table
- Description of the Tax District Code**
 - A. GESCIP -- If using Wingap found within the TAXDIST table

Please stick to the field names above when building the file to be submitted if possible. Additional fields can also be supplied but the fields above are **required**. All counties are required to submit this data and do not have to be a Wingap county in order to do so. Below is a sample of a shapefile format for submission.

GIS Parcel Data -- an electronic copy of the GIS Parcel layer used in the compilation of the digest.

- Parcel data can be in either a Shapefile (preferably) or File Geodatabase format.
 - Shapefiles are composed of 3 mandatory files: extensions: .shp, .shx and .dbf. Additional optional file extensions include: .xml, .prj, .sbn, and .zbx. Below is an example of how the files will appear using windows file explorer.

ParcelLogp	9/6/2017 12:12 PM	CPG File	1 KB
Parcel.dbf	9/6/2017 12:12 PM	DBF File	2,196 KB
Parcel.prj	4/18/2017 12:34 PM	PRJ File	1 KB
Parcel.qix	12/15/2017 4:02 PM	QIX File	443 KB
Parcel.shp	9/6/2017 12:12 PM	SHP File	4,961 KB
Parcel.shp.xml	4/18/2017 12:34 PM	XML Document	1 KB
Parcel.shx	9/6/2017 12:12 PM	SHX File	129 KB

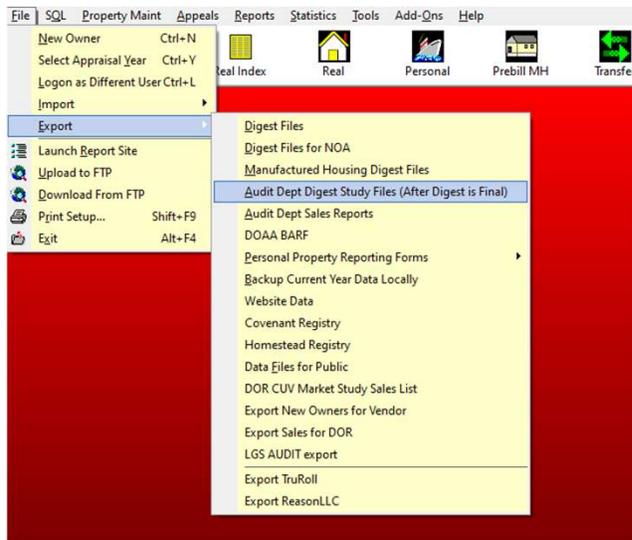
- Please **compress (.zip)** the files for submission.
 - Ensure that all file extensions are included in the compressed zip file.
 - If one is missing the file will not function correctly and the county will be required to resubmit.
- Please **use the county name and number to name the compressed (.zip) file**.
 - Example: Burke1779406.zip

To submit the parcel data please use the ftp site instructions provided below. The ftp site is set up so that the appropriate Department personnel can review the data being submitted to ensure the required attribute data is contained with the parcel data being submitted.

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12G. 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 routine to create the export and produces a message window for upload.

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NEW!

12G. APPRAISAL FILE: SAME AS PROVIDED TO DOAA EXCEL TEMPLATE

A	B	C	D	E	F	G	H	I	J	K
FULLNAME OWNKEY REALKEY PARCEL_NO HOUSE_NO EXTENSION STDIRECT STREET_NAM STTYPE UNIT QUAD										
L	M	N	O	P	Q	R	S	T	U	
LANDLOT LANDDIST LANDGMD LEGAL_DESC TOTALACRES LANDCODES LANDVALUE BLDGCODES BLDGVALUE TOTALVALUE										
V	W	X	Y	Z	AA	AB	AC	AD	AE	
DEEDBOOK DEEDPAGE SALEDATE MH LANDMAV BLDGMAV TOTALMAV CONAME CONUM SALEKEY										

DEPARTMENT of REVENUE

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2025 INFORMATION TECHNOLOGY SYSTEMS CONTACT FORM

IT CYBERSECURITY CONTACT NAME: _____

OFFICE MAILING ADDRESS: _____

OFFICE PHONE NUMBER: _____

CELL PHONE NUMBER: _____

EMAIL ADDRESS: _____

12H.
 IT SECURITY
 CONTACT
 INFORMATION
 FORM

DEPARTMENT of REVENUE

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13. FIVE-YEAR HISTORY, ROLLBACK FORMS, PRESS RELEASE, NOTICE OF TAX INCREASE

DEPARTMENT of REVENUE

2025 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES



Department of Revenue

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ADVERTISEMENTS

Requirements of levying and recommending authority:

- Publish a **5-Year History** and **Current Digest**.
- If proposed millage **does not exceed rollback rate** (as calculated by PT-32.1 form), **an advertised public meeting** must be held at a time and place convenient to the taxpayers of the taxing jurisdiction.
- If proposed millage **exceeds rollback rate** (as calculated by PT-32.1 form), a **Press Release** must be issued, and **three public hearings** must be held and advertised as **Notice of Property Tax Increase**.

O.C.G.A. § 48-5-32 & O.C.G.A. § 48-5-32.1

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FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	PUBLISH Current Digest and Five-Year History	10	11
12	13	14	15	16	17	18
19	HOLD Meeting to Set Millage Rate		22	23	24	25
26			29	30	31	

O.C.G.A. § 48-5-32 requires publication of "Current Digest and Five-Year History" **one week prior to meeting** and advertisement must be **posted on authority's website.**

This must be advertised by all levying/recommending authorities. If the authority takes the rollback rate or less, this will be the only advertisement needed.

NOTICE

The Year County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building on July 18, 2025 at 7:00PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2025 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY

	2020	2021	2022	2023	2024	2025
INCORPORATED						
Real & Personal	298,954,912	213,171,278	225,487,211	290,322,656	375,654,599	298,133,534
Motor Vehicles	35,139,700	32,925,080	25,879,818	24,720,658	23,976,781	20,477,664
Mobile Homes	875,000	1,142,872	1,111,090	1,580,508	1,520,443	1,534,956
Timber - 100%	0	0	0	0	0	0
Heavy Duty Equipment	0	0	0	4,500	0	3,000
Gross Digest	339,969,612	247,240,230	252,877,119	291,617,119	381,151,823	312,117,214
Less Exemptions	23,805,750	25,200,811	30,816,419	32,344,151	33,811,268	35,531,511
NET DIGEST VALUE	218,189,865	220,579,802	221,260,740	264,272,871	268,340,555	276,585,698
Gross Maintenance & Operation Millage	8,300	8,200	8,300	9,500	9,000	11,000
Less Rollbacks (Local Option Sales Tax)	1,180	1,200	1,200	1,200	1,200	1,400
NET MSO MILLAGE RATE	7,120	7,000	7,090	8,300	7,800	9,600
TAX	\$1,520,871	\$1,544,098	\$1,546,719	\$2,047,807	\$2,101,790	\$2,648,748
UNINCORPORATED						
Real & Personal	330,762,350	374,799,118	384,509,546	374,548,403	339,315,142	353,957,881
Motor Vehicles	48,131,486	48,129,271	48,812,218	45,812,874	45,394,435	31,907,968
Mobile Homes	6,372,323	6,886,274	6,212,070	7,254,488	7,281,254	8,563,373
Timber - 100%	628,890	557,303	1,119,181	1,383,037	63,620	137,877
Heavy Duty Equipment	0	0	20,000	0	3,000	0
Gross Digest	385,794,749	429,371,966	430,471,015	428,998,796	392,627,451	394,767,117
Less Exemptions	45,239,853	58,276,687	61,091,546	57,307,710	62,714,537	62,246,282
NET DIGEST VALUE	328,554,896	371,095,279	369,379,469	371,691,086	329,912,914	332,520,835
Gross Maintenance & Operation Millage	8,300	8,200	8,300	9,500	9,000	11,000
Less Rollbacks (Local Option Sales Tax & Insurance Premiums)	1,700	1,800	1,900	2,000	2,300	2,300
NET MSO MILLAGE RATE	6,600	6,400	6,400	7,900	6,700	8,700
TAX	\$2,158,809	\$2,362,800	\$2,348,244	\$2,972,894	\$2,177,283	\$2,846,209
TOTAL						
TOTAL DIGEST VALUE	546,744,761	591,675,081	590,640,209	636,363,957	598,253,469	609,106,533
TOTAL MSO TAXES LEVIED	\$3,679,680	\$3,906,898	\$3,894,963	\$4,920,691	\$4,279,073	\$5,494,957
Net Tax \$ Increase	\$284,822	\$284,285	\$348,285	\$207,918	\$241,132	\$1,774,883
Net Tax % Increase	7.34%	7.74%	7.17%	22.0%	11.18%	11.0%

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION EXAMPLE #1

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION EXAMPLE #2

NOTICE

The Your County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building on July 18, 2025 at 7:00PM and pursuant to the requirements of O.C.G.A. § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2025 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE		2020	2021	2022	2023	2024	2025
C O U N T Y W I D E	Real & Personal	520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
	Motor Vehicles	83,452,889	81,054,781	72,491,036	70,522,732	69,261,438	51,581,508
	Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
	Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
	Heavy Duty Equipment	0	0	0	4,500	0	1,000
	Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
	Less Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
	NET DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
	Less Rollback (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800	
TOTAL M&O TAXES LEVIED	\$5,866,455	\$4,182,062	\$4,386,177	\$5,329,977	\$6,112,893	\$7,741,129	
TAX	Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231
	Net Tax % Increase		8.16%	4.88%	21.50%	14.70%	26.64%

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13A. PT-32.1

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2025

COUNTY: _____ TAXING JURISDICTION: _____

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS				
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)
2024 MILLAGE RATE:			2025 MILLAGE RATE:	
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	0		
Net Value Added-Reassessment of Existing Real Property	RVA	0		
Other Net Changes to Taxable Digest	NAG	0		
2025 Net Digest	CYD	0	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	0.000	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	RR - ROLLBACK RATE	0.000	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2025 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		Rollback Millage Rate	0.000	
		2025 Millage Rate	0.000	
		Percentage Tax Increase		

DEPARTMENT of REVENUE

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NOTICE OF PROPERTY TAX INCREASE REQUIREMENTS

O.C.G.A. § 48-5-32.1 requires:

- Publication of **Notice of Property Tax Increase** advertisement.
- One week prior to meeting.**
- Advertisement must be **posted on authority's website.**
- Advertisement **must be at least 30 square inches in size** in a newspaper of general circulation in the county.
- A **Press Release** must be provided to local media simultaneously with the notice Notice of Property Tax Increase advertisement.



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NOTICE OF PROPERTY TAX INCREASE

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

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

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

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

FORMAT FOR NOTICE OF PROPERTY TAX INCREASE

- When a millage rate will be beyond the rollback rate, it must be advertised.
- At least three public hearings must be held, with one hearing between 6 p.m. to 7 p.m., on a business weekday.
- If two hearings are held on the same day, one must be held before noon.
- An ad must run in a newspaper of general circulation serving residents of the local government.
- Authority must post ad on website.
- Ad must be 30 square inches.

O.C.G.A. § 48-5-32.1

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FORMAT FOR PRESS RELEASE COUNTY COMMISSIONERS

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The _____ County Board of Commissioners today announces its intentions to increase the 2025 property taxes it will levy this year by _____ percent over the rollback millage rate.

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

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

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

All concerned citizens are invited to the public hearings on this tax increase to be held at the (Location of Meeting), (Address of the Meeting), on (Dates and Times of the Meetings).

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FORMAT FOR PRESS RELEASE BOARD OF EDUCATION

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The _____ County Board of Education today announces its intentions to increase the 2025 property taxes it will levy this year by _____ percent over the rollback millage rate.

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

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

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

All concerned citizens are invited to the public hearings on this tax increase to be held at the (Location of Meeting), (Address of the Meeting), on (Dates and Times of the Meetings).

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**SCHEDULE
FOR AN
INCREASE
BEYOND
ROLLBACK
RATE
ADVERTISING
EXAMPLE**

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	ADVERTISE Notice of Increase 1st Hearing		8
9	10	11	12	13	14	15
16	HOLD Notice of Increase 1st Hearing		19	ADVERTISE Notice of Increase 2nd & 3rd Hearings		22
23	24	25	26	27	28	29
30				HOLD Notice of Increase 2nd & 3rd Hearing		

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Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7	8	PUBLISH Current Digest and Five-Year History	10	11
12	13	14	15	16	17	18
19	HOLD Meeting to Set Millage Rate		22	23	24	25
26			29	30	31	

**SCHEDULE
FOR NO
INCREASE
BEYOND THE
ROLLBACK
RATE
ADVERTISING
EXAMPLE**

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DIGEST SUBMISSION DATE

September 1st

Date approved by Revenue Commissioner

- If the first falls on a weekend, the submission date is extended to the next working business day.
- 2025 due date is **September 2nd**
- (September 1st is a holiday)

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ORDER ISSUED

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

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

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WHAT HAPPENS IF THE DIGEST CANNOT BE SUBMITTED BY SEPTEMBER 1?

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

melissa.dove@dor.ga.gov

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TAX BILLS VIA ELECTRONIC TRANSMISSION

O.C.G.A § 48-5-148 authorizes **electronic tax bills** at discretion of Tax Commissioner and at the option of the taxpayer, in lieu of or in addition to mailed notices...

Tax Commissioner requirements:

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

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NEW!

HB 92

If millage rate adopted by a tax taxing authority exceeds the estimated roll-back rate and such estimated roll-back rate was provided in the annual notice of assessment, such tax bill shall include a notice containing the name of such taxing authority and the following statement in bold print:

The adopted millage rate exceeds the estimated rollback rate as stated in the annual notice of assessment that you previously received for this taxable year, which will result in an increase in the amount of property tax that you will owe.

DEPARTMENT of REVENUE

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NO DIGEST IN SIGHT

- Temporary Collection Order issued by Superior Court Judge.

O.C.G.A. § 48-5-310

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ELECTRONIC SUBMISSION PROCEDURES

Georgia Department of Revenue
County Services Portal

Requirements for Submitting Digest Electronically:

1. Import electronic consolidation sheets into DOR Portal
2. Submit scanned checklist documents using FTP site



Property Tax

Digest Summaries

GCP Online

County Services



DEPARTMENT of REVENUE

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ELECTRONIC SUBMISSION PROCEDURES

- **COSS: County Online Self Services**

<https://sso.dor.ga.gov> - Live Portal

- **Digest Online Submission process starts here in COSS:**

COSS application has been enhanced to allow County Vendors and Tax Commissioner Office Support Staff to submit digest consolidations using COSS Online System.

Authorized County Users can Search / View and Submit County Digests using the COSS System.

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ELECTRONIC SUBMISSION PROCEDURES

Georgia Department of Revenue
County Services Portal



Go to
<https://sso.dor.ga.gov> and
click on **County Services**.

Motor Vehicles

Titles & Registrations

Tag Inventory -

Property Tax

Digest Summaries

GCP Online

County Services 

DEPARTMENT OF REVENUE 101

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ELECTRONIC SUBMISSION PROCEDURES

Sign in using the username and password **If you do not know your username & password, please let us know!**

Georgia Department of Revenue

Enter your Username and Password

For security reasons, you must use a unique username and password. Passwords must be at least 8 characters long and contain at least one uppercase letter, one lowercase letter, one number, and one special character. Passwords are subject to monitoring in accordance with the Department of Revenue's Information Security Guidelines for Federal, State, and Local Government Services, and IRS Publication 1075, dated June 2002, and State laws. Copies of the Department of Revenue's Information Security Guidelines are available on the Department of Revenue's website.

YOU HAVE authorized access to this system. You are responsible for the images they post and the messages they send. Please follow the proper business etiquette, avoid inappropriate language, and do not post any information that could be considered confidential or otherwise unauthorized release or use of the Department of Revenue's information. Report instances of suspected misuse to your supervisor or system administrator.

Please contact Georgia Department of Revenue Local Government Services division for resetting password or any other problem with your login account.

Warn me before logging me into other sites.



DEPARTMENT OF REVENUE 102

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ELECTRONIC SUBMISSION PROCEDURES

Search Criteria

Year: County: CHATHAM Status: All

Search Reset

County	Code	Tax Year	Status	Status Dt
CHATHAM	025	2020	Being Processed	11/16/2021 04:44 PM
CHATHAM	025	2019	Being Processed	02/18/2019 12:47 PM
CHATHAM	025	2018	Completed	08/07/2018 04:56 PM
CHATHAM	025	2017	Approved	07/10/2018 08:49 AM
CHATHAM	025	2016	Approved	07/13/2017 02:24 PM
CHATHAM	025	2015	Audited	01/30/2017 10:02 AM
CHATHAM	025	2014	Audited	04/26/2016 10:53 AM
CHATHAM	025	2013	Audited	03/10/2015 03:19 PM
CHATHAM	025	2012	Approved	09/10/2013 03:16 PM
CHATHAM	025	2011	Audited	11/19/2012 08:19 AM

Enter the Digest Year and then select your county's name.

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ELECTRONIC SUBMISSION PROCEDURES

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Successfully validated
<input checked="" type="checkbox"/>	01-STATE	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	02-SCHOOL	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	05-LYERLY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	10-MENLO	Validation Errors found. Please fix errors.

Import Consolidation Sheets from File

Choose File No file chosen Import Submit Digest

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Being Processed

TIMBER - 100%	34	0.0000	1579002.00
HEAVY DUTY EQUIP.	14		87794.00
Gross Digest Total	54829	190946.7000	552177509
Exemptions-Bond			0
Net Bond Digest			552177509
Gross Digest	54,829	190,946.7	552,177,509
Exemptions-M&O			113288342
Net M&O Digest			438889167
TYPE	ASSESSED VALUE	MILLAGE	TAX
M & O	438889167.00	18.3560	8056249.55
BOND	552177509	0	0

Save Consolidation Sheet Print Consolidation Sheet

Important buttons include:

Choose File to choose the XML File to be imported

Import to upload the file

Save Consolidation Sheet as you are working in the file

Print Consolidation Sheet to have a copy to compare

Submit Digest means everything is correct and the file is ready to send to DOR

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ELECTRONIC SUBMISSION PROCEDURES

Consolidation Sheets

Select	Tax District
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY
<input checked="" type="checkbox"/>	01-STATE
<input checked="" type="checkbox"/>	02-SCHOOL
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED
<input checked="" type="checkbox"/>	05-LYERLY
<input checked="" type="checkbox"/>	10-MENLO

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Import PT10A XML File:

- Verify all Tax Districts are checked before the import
- Some counties upload their own XML File, however many vendors perform the upload

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ELECTRONIC SUBMISSION PROCEDURES

Import PT10A XML File:

- Click Choose File Button – This will allow you to choose the file you wish to import.
- Click Import Button – This should import the selected files.

Consolidation Sheets

Select	Tax District
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY
<input checked="" type="checkbox"/>	01-STATE
<input checked="" type="checkbox"/>	02-SCHOOL
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED
<input checked="" type="checkbox"/>	05-LYERLY
<input checked="" type="checkbox"/>	10-MENLO

Import Consolidation Sheets from File

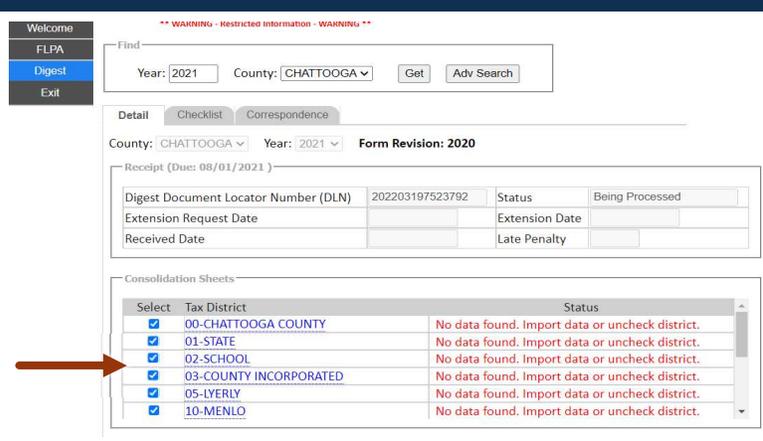
Choose File No file chosen Import

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ELECTRONIC SUBMISSION PROCEDURES



The screenshot shows a web application interface for tax submission. At the top, there's a navigation menu with 'Welcome', 'FLPA', 'Digest', and 'Exit'. Below that, a search bar contains 'Year: 2021' and 'County: CHATTOOGA'. The main content area has tabs for 'Detail', 'Checklist', and 'Correspondence'. Under 'Detail', it shows 'County: CHATTOOGA', 'Year: 2021', and 'Form Revision: 2020'. A 'Receipt' section shows 'Digest Document Locator Number (DLN): 202203197523798' and 'Status: Being Processed'. The 'Consolidation Sheets' table lists several tax districts, all with a status of 'No data found. Import data or uncheck district.' An orange arrow points to the '00-CHATTOOGA COUNTY' row.

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

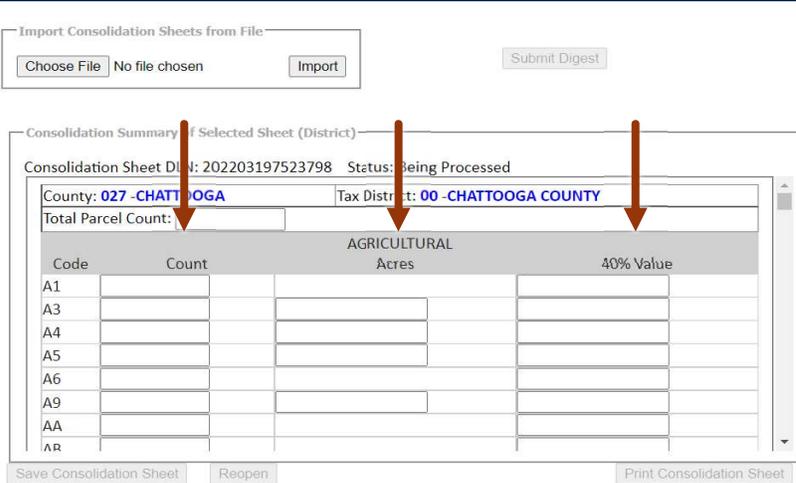
The system will **only allow an upload for an active tax district.**

If your county and/or cities have created any new taxing districts, you must let us know in advance. If there are any no longer in use, you will also need to let us know so they may be deactivated.

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ELECTRONIC SUBMISSION PROCEDURES



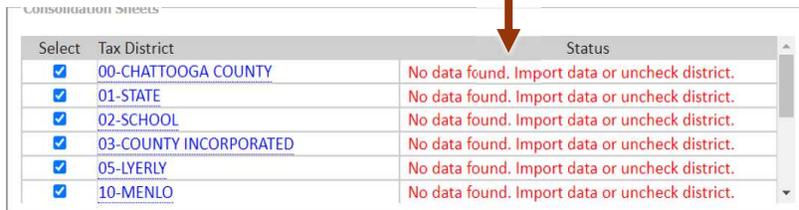
The screenshot shows the 'Import Consolidation Sheets from File' screen. It has a 'Choose File' button (currently showing 'No file chosen') and an 'Import' button. Below is the 'Consolidation Summary of Selected Sheet (District)' for DLN: 202203197523798. It shows 'County: 027 - CHATTOOGA' and 'Tax District: 00 - CHATTOOGA COUNTY'. A table displays columns for 'Code', 'Count', 'AGRICULTURAL Acres', and '40% Value'. Three orange arrows point to the 'Count', 'AGRICULTURAL Acres', and '40% Value' columns. At the bottom, there are 'Save Consolidation Sheet', 'Reopen', and 'Print Consolidation Sheet' buttons.

Code	Count	AGRICULTURAL Acres	40% Value
A1			
A3			
A4			
A5			
A6			
A9			
AA			
AR			

This is an example of the screen. Once the XML File has been loaded, the different class/strata codes will have counts, some will have acres, but all will have 40% Value (assessed value).

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ELECTRONIC SUBMISSION PROCEDURES



Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

If you get this status message for a tax district, you may open the XML File in Notepad and search for the district causing the issue. Usually, the district number is incorrect or missing.

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ELECTRONIC SUBMISSION PROCEDURES

- XML files failed to import due to errors within the XML files.
- These errors must be corrected before XML files will import.
- This may include searching in notepad for district or county number corrections.

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ELECTRONIC SUBMISSION PROCEDURES

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

Import Consolidation Sheets from File

Choose File No file chosen Import

Submit Digest

The import file contains following invalid and/or mismatched data:
 District 16 (form node #6): district ID found as 16 but not found in system.
 District IDs 15, 27 found in system but missing from import file.

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If you get this status message for a tax district, the XML File does not match the districts in the system. More than likely the XML File for that district did not upload or a new tax district was not created.

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ELECTRONIC SUBMISSION PROCEDURES

- **Below is the COSS/Digest Screen View** – after the XML file (Consolidation Sheets) has been imported:
 - COSS Users will see a message listing the tax districts numbers, those have been imported
 - All errors will get highlighted with a red * against each field under Consolidation Sheets Summary
 - COSS is configured to allow Digest online users to save Consolidation Sheets with Errors and resume whenever user is ready to proceed further with Digest Submission.
 - Tooltips as highlighted in black color below can be viewed by hovering over the tax districts and the status field's data under Consolidation Sheets
- **“Save Consolidation Sheet”** button will remain disabled until the PT10A xml file/Consolidation sheet data is imported, and sheets are ready for user review.
- **“Submit Digest”** button (next to Import File Section), will remain disabled until all consolidation sheets have been verified and errors are resolved.

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ELECTRONIC SUBMISSION PROCEDURES

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	01-STATE	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	02-SCHOOL	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	05-LYERLY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	10-MENLO	Validation Errors found. Please fix errors.

Import Consolidation Sheets from File

Choose File No file chosen Import Submit Digest

Forms for 00, 01, 02, 03, 05, 10, 15, 17, 25, 27 Tax Districts have been imported. Please click Tax District above to view Consolidation Summary and resolve errors below.

These error messages are directing you to go back into the district and correct any errors on the screen.

After clicking on the tax district search for the red * on the screen.

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ELECTRONIC SUBMISSION PROCEDURES

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Being Processed

HEAVY DUTY EQUIP.	14		87794.00
Gross Digest Total	54829	190946.7000	552177509
Exemptions-Bond			109993750
Net Bond Digest			442183759
Gross Digest	54,829	190,946.7	552,177,509
Exemptions-M&O			113288342
Net M&O Digest			438889167
TYPE	ASSESSED VALUE	MILLAGE	TAX
M & O	438889167.00	18.3560	* 6406162.85
BOND	442183759.00	17.6030	* 6622419.65

Save Consolidation Sheet Print Consolidation Sheet

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1. CONSOLIDATION SHEETS & 11C. XML FILES

Consolidation sheets and XML file upload must be a complete match

The total counts, acreage, and values must be an exact match from each file. **If signed consolidation sheets and upload do not match, the tax commissioner and/or vendor will need to review the sheets and find the error!**

Do not just change the values in the XML File to match our system's math, you must make sure it also matches your consolidation sheets!

A digest will not be approved until both match.

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TAXES LEVIED					
	State Exemption	County Exemption	County Bond	School Exemption	School Bond
Gross Taxable:	953,798,182	953,798,182	0	953,798,182	953,798,182
Less Exemptions:	155,045,811	163,547,285	0	154,379,841	146,737,211
Net Taxable:	798,752,371	790,250,897	0	799,418,341	807,060,971
Millage Rate:	0.000	12.293	0.000	14.000	1.500
Real/PP Tax:	0	9,572,749	0	11,030,095	1,193,263

HEAVY DUTY EQUIP.		1			23909.00
Gross Digest Total		37769		114365.08	953798182
Exemptions-Bond					145463211
Net Bond Digest					808334971
Gross Digest		37,769		114,365.08	953,798,182
Exemptions-M&O					0
Net M&O Digest					953798182
TYPE	ASSESSED VALUE		MILLAGE		TAX

Digest will not be approved until both match!



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ELECTRONIC SUBMISSION PROCEDURES

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Successfully validated
<input checked="" type="checkbox"/>	01-STATE	Successfully validated
<input checked="" type="checkbox"/>	02-SCHOOL	Successfully validated
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Successfully validated
<input checked="" type="checkbox"/>	05-LYERLY	Successfully validated
<input checked="" type="checkbox"/>	10-MENLO	Successfully validated

Successfully validated shows there were no errors with the files uploaded for their corresponding tax district.

Import Consolidation Sheets from File

Choose File No file chosen Import Submit Digest

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ELECTRONIC SUBMISSION PROCEDURES

- **COSS/Digest Detail View:** After all the Consolidation Sheets errors have been resolved:
 - **“Submit Digest”** button will get enabled.
 - Status against each Tax District will get changed to **“Successfully Validated”**.
 - Hovering over to the message will show a tooltip guiding users to click **“Submit”** button.
 - **“Save Consolidation Sheet”** button remains enabled, allowing users to make any changes to the consolidation sheet before digest is submitted.
 - Users can print the Consolidation Sheet Summary by clicking on the **“Print Consolidation Sheet”** button.

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ELECTRONIC SUBMISSION PROCEDURES

- **COSS/Digest Detail View:** After the Digest has been submitted:
 - Digest/Consolidation Sheet's status is changed from **"Being Processed"** to **"Submitted"**
 - Tooltip to let users know that changes are not allowed
 - **Save Consolidation Button** is disabled
 - Import File and **"Submit Digest"** Button section is no longer visible.
 - This section appears only if digest is in **Being Processed Status**.
 - Consolidation sheets can be accessed by clicking on the **Tax District** hyperlink

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ELECTRONIC SUBMISSION PROCEDURES

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Submitted

County: 027 -CHATTOOGA		Tax District: 00 -CHATTOOGA COUNTY	
Total Parcel Count: <input type="text" value="13736"/>			
AGRICULTURAL			
Code	Count	Acres	40% Value
A1	<input type="text" value="1108"/>		<input type="text" value="30919283.00"/>
A3	<input type="text" value="33"/>	<input type="text" value="125.9600"/>	<input type="text" value="240014.00"/>
A4	<input type="text" value="411"/>	<input type="text" value="2605.3700"/>	<input type="text" value="3422286.00"/>
A5	<input type="text" value="837"/>	<input type="text" value="59816.3800"/>	<input type="text" value="23151868.00"/>
A6	<input type="text" value="2901"/>		<input type="text" value="10011566.00"/>
A9	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
AA	<input type="text" value="0"/>		<input type="text" value="0"/>
AR	<input type="text" value="0"/>		<input type="text" value="0"/>

Save Consolidation Sheet **Reopen** Print Consolidation Sheet

If changes need to be made to the file after submission, the **Reopen** button will allow the filer to go back into the file to make those corrections.

At times during the process, the **Reopen** button may not be available. Contact DOR to let them know you need the file reopened.

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ELECTRONIC SUBMISSION PROCEDURES

- **COSS/Digest View:**
- Both Digest and Consolidation Sheets Status is now showing up as **“Completed”**
- **“Save Consolidation Sheet”** button is disabled.
 - Digest is completed so nothing can be done in COSS
- **“Print Consolidation Sheet”** button is enabled.
 - COSS Users are permitted to Print Consolidation Sheets Summary irrespective of the Digest/Consolidation Sheet Status.

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ELECTRONIC SUBMISSION PROCEDURES

** WARNING - Restricted Information - WARNING **

Welcome

FLPA

Digest

Exit

Find

Year: County:

Detail Checklist **Correspondence**

County: **CHATTOOGA** Year: **2021** Show:

Sent Letters

Created on	Ref# (DLN)	Correspondence Type
01/31/2022	202203197523818	Digest Order to Bill & Coll Ltr
01/31/2022	202203197523819	Digest Commission Voucher Ltr

Once the XML File has been uploaded and all other required files have been uploaded the county FTP site with DOR, the digests are reviewed and consolidated and digest is in good order, a **Digest Order to Bill & Collect Letter** will be issued and emailed to the county.

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ELECTRONIC SUBMISSION PROCEDURES

- All other required digest documentation will be uploaded to an SFTP site.
- Users will need to download **Filezilla** or **WinSCP**
- Use Host **eft.dor.ga.gov**
- Use Port **22**

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The screenshot shows the WinSCP application window. The 'Login' dialog box is open, displaying the following fields:

- File protocol: SFTP
- Host name: eft.dor.ga.gov
- Port number: 22
- User name: County Name
- Password: Password

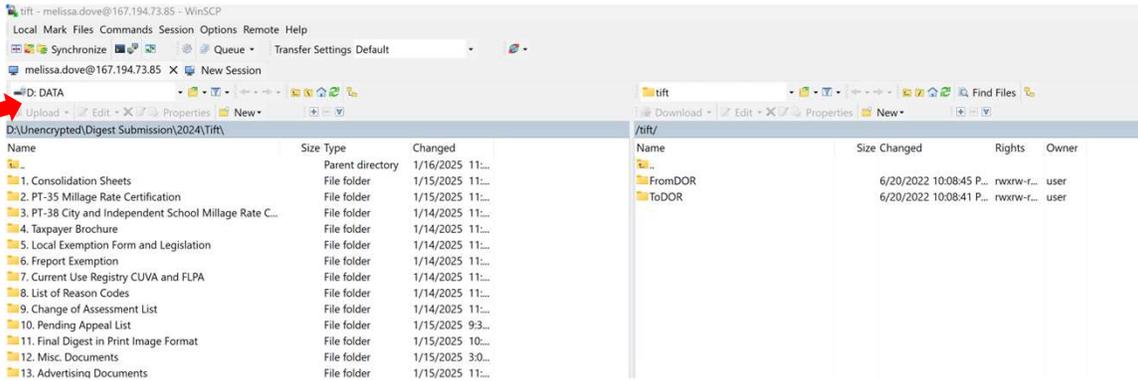
A cartoon character is holding a sign that reads: **ELECTRONIC SUBMISSION PROCEDURES: If you do not know your username & password, please let us know!**

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ELECTRONIC SUBMISSION PROCEDURES



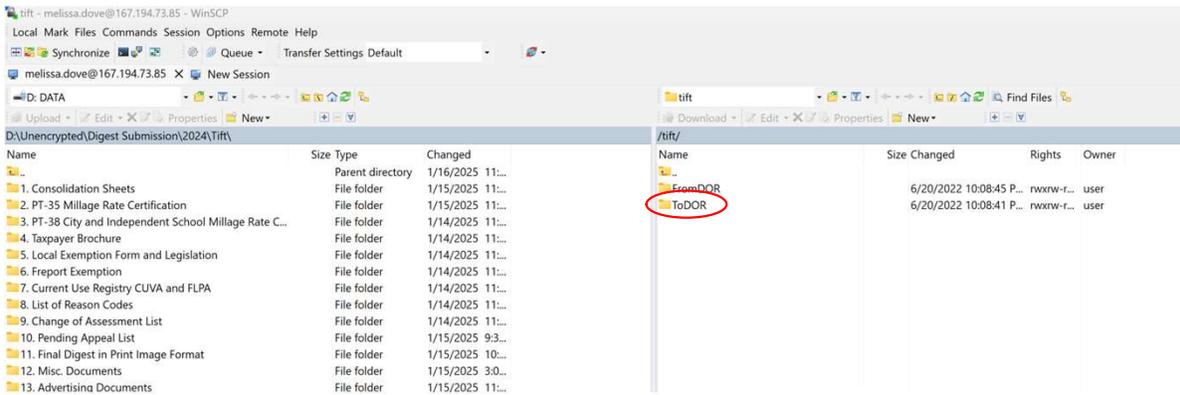
Your Computer Files

State

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ELECTRONIC SUBMISSION PROCEDURES



Your Computer Files

State

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ELECTRONIC SUBMISSION PROCEDURES

Your Computer Files

Name	Size	Type	Changed
..		Parent directory	1/16/2025 11:...
1. Consolidation Sheets		File folder	1/15/2025 11:...
2. PT-35 Millage Rate Certification		File folder	1/15/2025 11:...
3. PT-38 City and Independent School Millage Rate C...		File folder	1/14/2025 11:...
4. Taxpayer Brochure		File folder	1/14/2025 11:...
5. Local Exemption Form and Legislation		File folder	1/14/2025 11:...
6. Freport Exemption		File folder	1/14/2025 11:...
7. Current Use Registry CUVA and FLPA		File folder	1/14/2025 11:...
8. List of Reason Codes		File folder	1/14/2025 11:...
9. Change of Assessment List		File folder	1/14/2025 11:...
10. Pending Appeal List		File folder	1/15/2025 9:3...
11. Final Digest in Print Image Format		File folder	1/15/2025 10:...
12. Misc. Documents		File folder	1/15/2025 3:0...
13. Advertising Documents		File folder	1/15/2025 11:...

State

Name	Size	Changed	Rights	Owner
..				
County Folder		1/14/2025 10:02:03 A...	rw-rw-r...	user

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ELECTRONIC SUBMISSION PROCEDURES

Your Computer Files

Name	Size	Type	Changed
..		Parent directory	1/16/2025 11:...
1. Consolidation Sheets		File folder	1/15/2025 11:...
2. PT-35 Millage Rate Certification		File folder	1/15/2025 11:...
3. PT-38 City and Independent School Millage Rate C...		File folder	1/14/2025 11:...
4. Taxpayer Brochure		File folder	1/14/2025 11:...
5. Local Exemption Form and Legislation		File folder	1/14/2025 11:...
6. Freport Exemption		File folder	1/14/2025 11:...
7. Current Use Registry CUVA and FLPA		File folder	1/14/2025 11:...
8. List of Reason Codes		File folder	1/14/2025 11:...
9. Change of Assessment List		File folder	1/14/2025 11:...
10. Pending Appeal List		File folder	1/15/2025 9:3...
11. Final Digest in Print Image Format		File folder	1/15/2025 10:...
12. Misc. Documents		File folder	1/15/2025 3:0...
13. Advertising Documents		File folder	1/15/2025 11:...

State

Name	Size	Changed	Rights	Owner
..				
1. Consolidation Sheets		1/15/2025 9:15:29 AM	rw-rw-r...	user
2. PT-35 Millage Rate Certification		1/14/2025 10:02:03 A...	rw-rw-r...	user
3. PT-38 City and Independent Schoo...		1/14/2025 8:52:49 AM	rw-rw-r...	user
4. Taxpayer Brochure		1/9/2025 9:45:57 AM	rw-rw-r...	user
5. Local Exemption Form and Legislat...		1/10/2025 3:00:33 PM	rw-rw-r...	user
6. Freport Exemption		1/10/2025 3:04:54 PM	rw-rw-r...	user
7. Current Use Registry CUVA and FL...		1/13/2025 2:28:59 PM	rw-rw-r...	user
8. List of Reason Codes		1/10/2025 3:08:15 PM	rw-rw-r...	user
9. Change of Assessment List		1/10/2025 3:10:57 PM	rw-rw-r...	user
10. Pending Appeal List		1/14/2025 9:23:51 AM	rw-rw-r...	user
11. Final Digest in Print Image Format		3/6/2024 12:16:33 PM	rw-rw-r...	user
12. Misc. Documents		1/14/2025 11:15:46 A...	rw-rw-r...	user
13. Advertising Documents		1/9/2025 11:28:19 AM	rw-rw-r...	user

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ELECTRONIC SUBMISSION PROCEDURES

The screenshot shows a file transfer interface with two panes. The left pane, titled 'Advertising Documents', contains a list of files with columns for Name, Size, Type, and Changed. The right pane, titled 'County Folder', contains a list of folders with columns for Name, Size, Changed, Rights, and Owner. A red arrow points from the file 'Newspaper Dec 12 BOE Five Year 1.jpg' in the left pane to the folder '12. Misc. Documents' in the right pane.

Each file from the checklist should be uploaded in the corresponding folder.

If you choose to submit all documents as one file, that will take **additional time** for our team to split the documents. It may cause issues when verifying county information as well.

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ELECTRONIC SUBMISSION PROCEDURES

- Each county will be given **ONE** Login / Password.
- This will allow the county access to their county's file on the SFTP site.
- The county can upload the required documents.
- Each Digest Vendor user will be given **ONE** Login / Password.

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CREDIT FORM

DEPARTMENT OF REVENUE

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This slide features a large QR code on the left side, which likely links to a digital credit form. To the right of the QR code is a dark blue vertical rectangle containing the text "CREDIT FORM" in white, bold, uppercase letters. At the bottom left of the slide, the text "DEPARTMENT OF REVENUE" is written in a small, blue font. At the bottom right, the number "131" is displayed in a small, blue font. The slide is framed by a thin black border and has a decorative header with three horizontal bars in blue, light green, and brown.

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COURSE EVALUATION

DEPARTMENT OF REVENUE

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This slide features a large QR code on the right side, which likely links to a digital course evaluation form. To the left of the QR code is a dark blue vertical rectangle containing the text "COURSE EVALUATION" in white, bold, uppercase letters. At the bottom left of the slide, the text "DEPARTMENT OF REVENUE" is written in a small, blue font. At the bottom right, the number "132" is displayed in a small, blue font. The slide is framed by a thin black border and has a decorative header with three horizontal bars in blue, light green, and brown.

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QUESTIONS?

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