



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>

DEPARTMENT of REVENUE

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

Local Government

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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.

[Digest Submission Manual](#) (PDF, 8.91 MB)
2024 Digest Submission Manual

[Advertising Public Hearings](#) (PDF, 629.57 KB)
Compliance Guide for Advertising Digest History and Public Hearings on Increase in Property Taxes

[Tax Allocation District Certification](#) (PDF, 146.7 KB)

[Pending Appeals for Public Utilities](#) (XLS, 22.5 KB)
List of Pending Appeals for Public Utilities

[PT-10A](#) (XLS, 51.09 KB)
PT-10A Consolidation and Evaluation of Digest

[PT-32.1](#) (XLS, 17.8 KB)
PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Taxes

[PT-35](#) (XLS, 32.43 KB)
PT-35 County Millage Rate Certification

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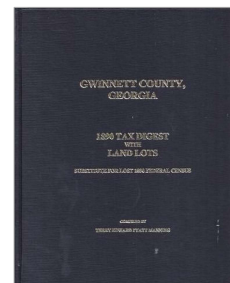
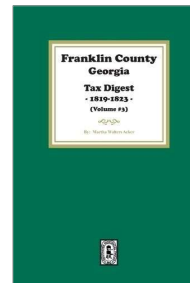
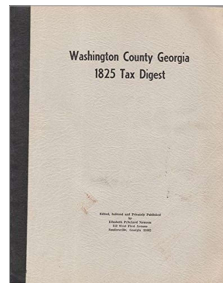
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THE TAX DIGEST

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



DEPARTMENT of REVENUE

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



DEPARTMENT of REVENUE

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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**.

 <p>Rules and Regulations of the State of Georgia</p> <p>Home Browse Help Go to Georgia SOS Download</p>
<p>Route : GA R&R » Department 560 » Chapter 560-11 » Subject 560-11-2</p> <p>Rule 560-11-2.23 County Appraisal Staff - Certification of Parcels</p> <p>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.</p>

DEPARTMENT of REVENUE

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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

DEPARTMENT OF REVENUE

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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	
	a. and Operations Levy.	
	b. 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 _____		
	1st Public Hearing	Date Advertised
	2nd Public Hearing	Date/Time Mtg. Held
	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
SchoolCounty
IncorporatedCounty
UnincorporatedSpecial 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

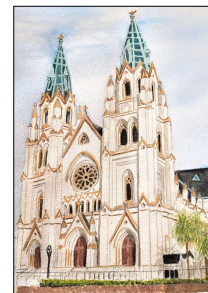
EXEMPT PROPERTY CODES

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



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CONSOLIDATION AND EVALUATION OF DIGEST 2025																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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<p>I, _____, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all tax returns received from the taxpayer (or assessed against defaulting) in said county of _____ for the year _____ and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.</p> <p>Witness my hand and official signature, this _____ day _____ of 20____.</p> <p>_____ Receiver of Returns</p> 																																																																																																																																																																																																																																																																																																																																																																																																																																																																					

25

CLASSIFICATION: FIRST DIGIT

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

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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

DEPARTMENT of REVENUE

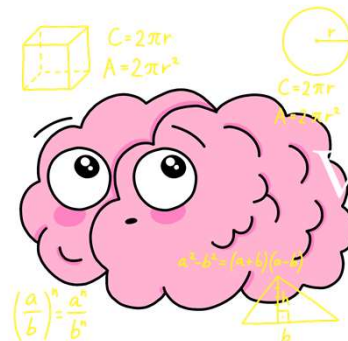
27

27

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



DEPARTMENT of REVENUE

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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)

DEPARTMENT of REVENUE

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May bill prior year at **85%** when current PU Digest is not yet available.



PT-35 (Rev 12/24)

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

Submit original signed copy with digest submission

[illegible]

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

Date _____

Chairman, Board of County Commissioners

2. COUNTY MILLAGE RATE CERTIFICATION

Remit a copy of the millage rate recommendation from school.



33

SETTING A MILLAGE RATE

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



34

SETTING A MILLAGE RATE

$$\text{Budget} / \text{Net Assessed Value} = \text{Millage Rate}$$

For Example:

Budget = \$34,654,372

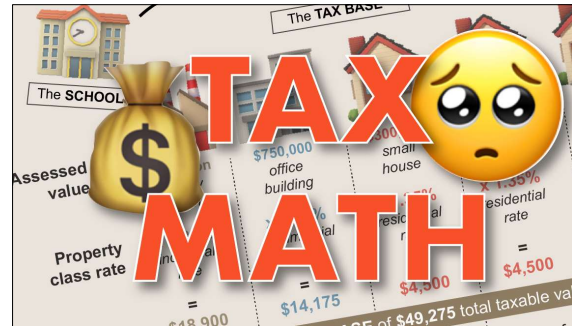
Net Assessed Value = \$4,396,647,019

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

Millage Rate = 0.007882

0.007882 x 1,000

7.882 gross mills



DEPARTMENT of REVENUE

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COUNTYWIDE NET DIGEST VALUE

COUNTY-WIDE				PROPERTY CLASSES & VALUES			
CLASS AND STRATA CODE/DESCRIPTION	COUNT	ACRES	40% VALUE				
GROSS PROPERTY REAL			456,333,235				
GROSS PROPERTY PERSONAL			538,100,210				
PARCELS	6,813	242,069.39	538,100,210				
MOVS VEHICLT	9,862		2,242,410				
MOVS TRUCK	429		2,642,110				
TRUCKS	57		8,358,851				
HEAVY DUTY EQUIPMENT	57		986,000				
GROSS DIGEST TOTAL COUNTY-WIDE			553,658,121				
TAX TYPE 01 STATE				EXEMPTION AMT			
S1 REGULAR HOMESTEAD	1,060		2,119,800				
S2 AGE 65	144		8,288,000				
S3 ELDERLY	390		1,390,000				
S4 DISABLED VETERAN	38		1,400,000				
S5 AGED 65+ 10% DISABLED VETE	8		1,247,858				
S6 SURVIVOR SPOUSE	13		21,288,456				
S7 PREPARED	13		21,288,456				
S8 PRESIDENTIAL AGRICULTURAL	13		21,288,456				
S9 PERSONAL PROPERTY < 7,500	1,231		109,224,792				
SX CONSERVATION USE	169		19,613,914				
SJ FOREST LAND PROTECTION AC	148		20,126,762				
SN STATE INVENTORY EXEMPTION			185,331,898				
TOTAL EXEMPTIONS			397,126,243				
NET DIGEST			156,531,878				
TAX TYPE 02 COUNTY M&O				EXEMPTION AMT			
S1 REGULAR HOMESTEAD	1,060		2,119,800				
S2 AGE 65	144		8,288,000				
S3 ELDERLY	390		1,390,000				
S4 DISABLED VETERAN	38		1,400,000				
S5 AGED 65+ 10% DISABLED VETE	8		1,247,858				
S6 SURVIVOR SPOUSE	13		21,288,456				
S7 PREPARED	13		21,288,456				
S8 PRESIDENTIAL AGRICULTURAL	13		21,288,456				
S9 PERSONAL PROPERTY < 7,500	1,231		109,224,792				
SX CONSERVATION USE	169		19,613,914				
SJ FOREST LAND PROTECTION AC	148		20,126,762				
LOCAL	83		180,000				
TOTAL EXEMPTIONS			192,461,432				
NET DIGEST			134,070,446				
TAX TYPE 03 SCHOOL M&O				EXEMPTION AMT			
S1 REGULAR HOMESTEAD	1,060		2,119,800				
S2 AGE 65	144		8,288,000				
S3 ELDERLY	390		1,390,000				
S4 DISABLED VETERAN	38		1,400,000				
S5 AGED 65+ 10% DISABLED VETE	8		1,247,858				
S6 SURVIVOR SPOUSE	13		21,288,456				
S7 PREPARED	13		21,288,456				
S8 PRESIDENTIAL AGRICULTURAL	13		21,288,456				
S9 PERSONAL PROPERTY < 7,500	1,231		109,224,792				
SX CONSERVATION USE	169		19,613,914				
SJ FOREST LAND PROTECTION AC	148		20,126,762				
LOCAL	83		180,000				
TOTAL EXEMPTIONS			192,461,432				
NET DIGEST			134,070,446				

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	

Consolidation Exemptions			
Taxtype	Excode	Count	Exempt Amount
1		2,993	209,793,647
STATE	SN	981	207,773,815
STATE	SP	2,012	2,019,832
			209,793,647
		14,201	451,856,433
COUNTY	S1	6,974	13,948,000
COUNTY	S3	83	166,000

TAXES LEVIED					
	State Exemption	County Exemption	County Bond	School Exemption	School Bond
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
Credits:		-11,189,886			
HTRG Credit:		-646,396		-1,122,152	
Net Tax:	0.00	14,931,539.10	0.00	26,879,574.89	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

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			1,577,022,046
Net M & O Digest			7,397,612,212

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	0.017206	7,397,612,212	127,238,930
BOND		8,634,032,466	

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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	Dooly	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



ROLLBACK

DEPARTMENT of REVENUE

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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

DEPARTMENT of REVENUE

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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

DEPARTMENT of REVENUE

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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 Taxable: Acres / Value >> 411,453 3,947,815,151			
GROSS PROPERTY REAL			456,333,335	Total Real Property 3,476,541,399			
GROSS PROPERTY PERSONAL			6,813 242,069.39	Total Personal Property 392,353,598			
GROSS PROPERTY PARCELS>	6,813	242,069.39	6,813 242,069.39				
MOBILE HOME	3,823		3,823 1,000,000				
MOBILE VEHICLE	1		1 1,000,000				
MOBILE EQUIPMENT	1		1 1,000,000				
HEAVY DUTY EQUIPMENT	1		1 1,000,000				
GROSS DIGEST TOTAL COUNTY-WIDE			553,658,121				
TAX TYPE 01 STATE	COUNT		EXEMPTION AMT				
01 REGULAR HOMESTEAD	1,060		2,119,800				
02 AGE 65	144		2,119,800				
03 ELDERLY	144		2,119,800				
04 DISABILITY VETERAN	306		1,224,000				
05 AGE 65 100% DISABLED VETE	6		21,288,500				
06 SURVIVING SPOUSE	6		21,288,500				
07 PRESENT	11		21,288,500				
08 PREFERENTIAL AGRICULTURAL	11		21,288,500				
09 PERSONAL PROPERTY < 7,500	1,609		109,248,234				
10 CONSERVATION USE	1,609		109,248,234				
11 FOREST LAND PROTECTION AC	1,609		109,248,234				
12 STATE LABORATORY EXEMPTION	148		148,000,000				
TOTAL EXEMPTIONS			157,461,637				
NET DIGEST			396,196,484				
TAX TYPE 02 COUNTY M&O	COUNT		EXEMPTION AMT				
01 REGULAR HOMESTEAD	1,060		2,119,800				
02 AGE 65	144		2,119,800				
03 ELDERLY	144		2,119,800				
04 DISABILITY VETERAN	306		1,224,000				
05 AGE 65 100% DISABLED VETE	6		21,288,500				
06 SURVIVING SPOUSE	6		21,288,500				
07 PRESENT	11		21,288,500				
08 PREFERENTIAL AGRICULTURAL	11		21,288,500				
09 PERSONAL PROPERTY < 7,500	1,609		109,248,234				
10 CONSERVATION USE	1,609		109,248,234				
11 FOREST LAND PROTECTION AC	1,609		109,248,234				
12 LOCAL	83		148,000,000				
13 LOCAL	83		148,000,000				
TOTAL EXEMPTIONS			157,461,637				
NET DIGEST			396,196,484				
TAX TYPE 03 SCHOOL M&O	COUNT		EXEMPTION AMT				
01 REGULAR HOMESTEAD	1,060		2,119,800				
02 AGE 65	144		2,119,800				
03 ELDERLY	144		2,119,800				
04 DISABILITY VETERAN	306		1,224,000				
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08 PREFERENTIAL AGRICULTURAL	11		21,288,500				
09 PERSONAL PROPERTY < 7,500	1,609		109,248,234				
10 CONSERVATION USE	1,609		109,248,234				
11 FOREST LAND PROTECTION AC	1,609		109,248,234				
TOTAL EXEMPTIONS			157,461,637				
NET DIGEST			396,196,484				

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INSURANCE PREMIUM ROLLBACK

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

	Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
1.	Fire protection;	\$63,092	\$25,237	\$21,824	\$3,413	0.000000	\$0.00	\$0.00	\$0.00
2.	Solid waste;	\$63,092	\$25,237	\$21,824	\$3,413	13.001000	\$44.37	\$0.00	\$44.37
3.	Police protection;	\$63,092	\$25,237	\$21,824	\$3,413	14.000000	\$47.78	\$0.00	\$47.78
4.	Curbs, sidewalks, & streetlights;	\$63,092	\$25,237	\$21,824	\$3,413	-0.624000	\$0.00	-\$2.13	-\$2.13
5.	Flood risk reduction and storm water management;	\$63,092	\$25,237	\$21,824	\$3,413	-2.399000	\$0.00	-\$8.19	-\$8.19
6.	Other services for the primary benefit of the citizens of the unincorporated area.	\$63,092	\$25,237	\$21,824	\$3,413				
	TOTALS					23.978000	\$92.15	-\$10.32	\$81.83

O.C.G.A. § 33-8-8.3

DEPARTMENT OF REVENUE

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Submit updates or any NEW Legislation for local exemptions!

DEPARTMENT OF REVENUE

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HB 581

Exemption information must be included on the Local Exemption Form!

DEPARTMENT OF REVENUE

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ALL REGISTRIES MUST BE IN EXCEL FORMAT!

[illegible]

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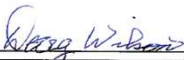
REASONCODE	REASON
AA	Acc Schedule adjusted to Reflect Fair Market Value
AB	Nada Value Table Updated
AC	ACREAGE OR SIZE CORRECTION OF PROPERTY
AD	ADDITION TO HOUSE
AI	***Analyze Data
AN	Annual Notice: No change in return/previous value
AR	ACCESSORY(S) REAPPRAISED
AS	Ag Schedule Adjusted to Reflect Fair Market Value
BA	BUILDING OR OTHER ACCESSORY ADDED
BB	BUILDING BURNED
CA	Covenant Added
CB	COMMERCIAL BUILDING ADDED
CC	COVENANT CONTINUED
CE	COVENANT EXPIRED
CL	Certificate of Permanent Location
CM	Covenanted Land Market Value
CR	COVENANT REMOVED
CS	Comm Schedule Adjusted to Reflect Fair Market Valu
CT	CUVA Timber Breach
CV	Correction of Covenant Value
CW	STRUCTURE ADJUSTED TO REFLECT FAIR MARKET
DE	BUILDING(S) DELETED FOR NO VALUE OR REMOVED
ET	EXEMPT TO TAXABLE STATUS
FC	FOOTAGE CORRECTION
FF	FORECLOSURE TO FAIR MARKET

This listing must include all property types

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9A. MEMO FROM CHAIRMAN

Chattooga County Notice of Assessment Certification Statement for Tax Year 2023

Number of Real Property Notices	<u>13,780</u>	Number of Personal Property Notices	<u>1021</u>
Mailing Date of Real Property Notices	<u>7-17-2023</u>	Mailing Date of Personal Property Notices	<u>7-7-2023</u>
<div><div> Chairperson, Board of Tax Assessors</div></div>		<div><div><u>11-15-23</u> Date</div></div>	

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9B. COPY OF NOTICE OF ASSESSMENT

Georgia County Tax Assessors 2024 Real Property 123 GA Hwy Lovely City, GA 12345 999-999-9999 FORWARDING SERVICE REQUESTED		<small>PT-306 (revised May 2018)</small> Official Tax Matter - 2024 Tax Year <small>This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.</small> Annual Assessment Notice Date: May 18, 2024 Last date to file a written appeal: July 02, 2024 <small>*** This is not a tax bill - Do not send payment ***</small> <small>County property records are available online at: www.gpublic.net/ga/georgia/</small> Official Tax Matter 2024 Real Assessment	
Farmer John Farmer John's Wife 321 Farm Rd Lovely City GA 12345 **THIS IS NOT A BILL** ** EMAILED APPEALS WILL NOT BE ACCEPTED **			
<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>(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)</p>			
A			

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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>.

DEPARTMENT of REVENUE

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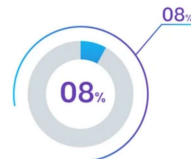
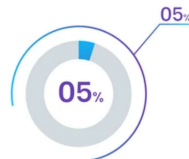


<http://www.dor.ga.gov>

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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

% 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%**

8%?

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

OCCA 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

COUNTY DIGEST - REAL AND PERSONAL PROPERTY									
BALDWIN									
Digest Year: 2023									
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
154 ROBERSON MILL ROAD LLC 1041 SAVE CREEK DR MORRISON CA 90060 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 .00 .00	3,884.55 5,452.37 9,536.92
2023 - M80: 048 015 LAND E/S ROBERSON DB 1267-520 PB 42-3 DEED: 1411-0062	Dist: 01 Acres:								
158 PROPERTIES LLC 160 INEY WEAVER RD MILLEDGEVILLE GA 31061 158 INEY 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 .00	-118.89 .00 .00	276.39 402.17 678.56
2023 - M80: 088 020 N/S WYF DR DB 1044-44 PB26/29 MH/PP DEED: -	Dist: 01 Acres:								
160 CYPRESS OAK TRAIL GA LLC 225 WILLOW DR STE 100 LAS VEGAS NV 89121 160 CYPRESS OAK TRIL	R3 R1 Total:	6,000 133,190 139,190	2,400 53,276 55,676	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	68,476 55,676 55,676	797.84 811.76 .00	-239.96 .00 .00	557.88 811.76 1,369.64
2023 - M80: 084 368 UNIT 5 DAWOOD VILLAGE PB 33-55 DEED: 1537-0293	Dist: 01 Acres: 0								
161 LAKEVIEW LLC W LINCOLN AVE NEW SAFRANA BEACH FL 32169 161 W LAKEVIEW DR	R3 R1 Total:	256,000 71,520 327,520	102,400 28,608 131,008	COUNTY OPER SCHOOL OPER STATE OPER	0 0 0	131,008 131,008 131,008	1,877.34 1,910.10 .00	-564.64 .00 .00	1,312.70 1,910.10 3,222.80
2023 - M80: 102A 010 LT 44 LAKEFRONT DB 1015-516 PB49/122 DEED: -	Dist: 01 Acres: 1.2707								
163 HARVEST LLC 4315 KINGSFORD PIKE STE 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 .00	-137.52 .00 .00	319.72 465.22 784.94
2023 - M80: 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

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

Taxpayer Name and Address	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 Deed: -	Total:	2,083	833					
AMERICAN LEGION POST NO 542 610 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 Deed: -	E1	21,003	8,401					
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 Acres: 1.20 LL 85 D-14 Deed: -	E2	5,000	2,000					
Total:		94,147	37,659					
ARABI BAPTIST CHURCH HOUSE ARABI, GA 31712 Acct Id: 21179	E2	23,671	9,468					.00
2023 - 309 Dist: 003 Map: 0371 079 LL 142 D-13 ARABI Deed: -	E2	260,844	104,338					
Total:		284,515	113,806					
ARABI BAPTIST CHURCH INC 2910 1ST AVE ARABI, GA 31712 Acct Id: 33302	E2	1,589	636					.00
2023 - 310 Dist: 003 Map: 0371 079A Deed: -	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 LT 122 BLK 16 Deed: -	E1	1,775	710					
Total:		2,817	1,127					
ARABI INDUSTRIAL DEVELOPMENT AUTHORITY 4190 BEDGOOD AVE ARABI, GA 31712 Acct Id: 21151	E1	1,042	417					.00
2023 - 314 Dist: 003 Map: 0371 074 LT 114 BLK 17 Deed: -	Total:	1,042	417					

11B. FINAL
EXEMPT
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

DEPARTMENT of REVENUE

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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:							
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: _____ 1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions) i. () County taxes ii. () County school system iii. () Municipal taxes for the _____ iv. () Independent school system taxes for City of _____		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
--	--	---

DEPARTMENT OF REVENUE

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FLPA Worksheet (Rev Dec 2024)

FLPA Revenue Reduction Calculation Worksheet

County Name		City, County, School, ...
Levying or Recommending Authority		
Tax District Name		Countywide M&O, Incorporated, Unincorporated, Fire, Hospital, ...
Digest Year	2025	

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals

Item 1	Net M&O digest (use countywide net value for inc/uninc; and district-wide value for special districts)		
Item 2	Total Assessed Value of Digest Class "I"		
Item 3	Total Assessed Value of Digest Class "I"		
Item 4	Total Assessed Value of SJ Exemption		
Item 5	Net Digest for Revenue Reduction Calculation	-	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	-	Item 2 - Item 4
Item 7	Revenue Reduction Value	-	Item 3 - Item 6
Item 8	Percentage Loss	0.0000%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	0	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%)	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)
Item 11	Total FLPA Reimbursement Value	0	Item 9 + Item 10

The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history on Form PT-52.1 (Rollback Calculation Form). THIS FORM IS PROVIDED FOR BUDGET PURPOSE ONLY.

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date:

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:

1. **Parcel Number**
 - a. PARCEL_NO -- If using Wingap found within the REALPROP table
2. **Legal Deeded Acres**
 - a. TOTALACRES -- If using Wingap found within the REALPROP table
3. **Appraisal Procedure Manual (APM) Digest classification code for the land**
 - a. DIGCLASS -- If using Wingap found within the REALPROP table
4. **Tax District Code**
 - a. TAXDISTRICT -- If using Wingap found within the REALPROP table
5. **Description of the Tax District Code**
 - a. DISCDSP -- 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.

Parcel.log	9/6/2017 12:12 PM	CSV File	1 KB
Parcel.dbf	9/6/2017 12:12 PM	DBF File	2,196 KB
Parcel.prj	4/16/2017 12:34 PM	PRJ File	1 KB
Parcel.shp	12/15/2017 4:02 PM	Shp File	443 KB
Parcel.shp	9/6/2017 12:12 PM	Shp File	4,961 KB
Parcel.shp.xml	4/16/2017 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.
 - o Ensure that all file extensions are included in the compressed zip file.
 - o 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.

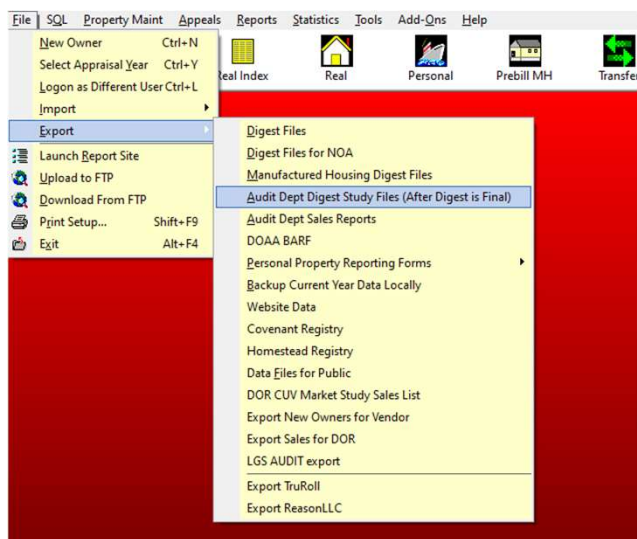
Example: Burke177arcgis.zip

To submit the parcel data please use the Zip file instructions provided below. The Zip file 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.

DEPARTMENT of REVENUE

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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	9	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	HOLD Meeting to Set Millage Rate	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.

DEPARTMENT of REVENUE

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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						
INCORPORATED		2020	2021	2022	2023	2024
	Real & Personal	289,954,052	213,173,176	225,487,215	290,552,056	275,854,599
	Motor Vehicles	35,335,700	32,925,080	25,878,838	24,793,058	25,976,791
	Mobile Homes	875,000	1,142,872	1,111,090	1,580,508	1,520,433
	Timber - 100%	0	0	0	0	0
	Heavy Duty Equipment	0	0	0	4,500	0
	Gross Digest	326,164,752	247,241,128	252,477,143	317,329,622	303,351,823
	Less Exemptions	22,805,750	25,270,813	30,836,439	32,344,151	33,012,268
	NET DIGEST VALUE	213,359,002	221,970,315	221,640,704	284,985,471	270,339,555
	Gross Maintenance & Operations Millage	8.3000	8.2000	8.3000	9.5000	9.0000
UNINCORPORATED		2020	2021	2022	2023	2024
	Real & Personal	180,762,310	174,799,118	184,505,546	174,548,401	173,315,142
	Motor Vehicles	48,191,046	44,149,771	46,432,218	45,312,074	45,384,435
	Mobile Homes	9,372,323	6,886,374	6,232,070	7,254,484	7,281,254
	Timber - 100%	628,890	557,303	1,119,181	1,383,037	63,630
	Heavy Duty Equipment	0	0	20,000	0	0
	Gross Digest	239,754,569	226,392,566	238,279,955	227,295,916	226,984,461
	Less Exemptions	42,239,853	38,276,607	42,091,046	42,357,710	42,294,282
	NET DIGEST VALUE	197,514,716	188,115,959	196,188,909	184,938,206	184,690,179
	Gross Maintenance & Operations Millage	8.3000	8.2000	8.3000	9.5000	9.0000
TOTAL		2020	2021	2022	2023	2024
	Real & Personal	470,716,362	407,972,294	410,012,761	465,106,457	449,169,741
	Motor Vehicles	83,526,746	77,074,851	72,310,856	70,105,132	71,361,226
	Mobile Homes	9,372,323	8,033,246	7,343,160	8,834,992	8,801,687
	Timber - 100%	628,890	557,303	1,119,181	1,383,037	63,630
	Heavy Duty Equipment	0	0	20,000	0	0
	Gross Digest	328,264,318	311,477,664	316,829,912	332,639,545	315,747,117
	Less Exemptions	65,045,603	63,547,420	72,927,485	74,701,861	75,306,550
	NET DIGEST VALUE	263,218,715	247,930,244	243,902,427	257,937,684	240,440,567
	Gross Maintenance & Operations Millage	8.3000	8.2000	8.3000	9.5000	9.0000
NET MSO MILLAGE RATE		2020	2021	2022	2023	2024
	Real & Personal	3.8000	3.6000	3.7000	3.3000	3.2000
	Motor Vehicles	3.7000	3.6000	3.3000	3.2000	3.2000
	Mobile Homes	3.7000	3.6000	3.3000	3.2000	3.2000
	Timber - 100%	3.7000	3.6000	3.3000	3.2000	3.2000
	Heavy Duty Equipment	3.7000	3.6000	3.3000	3.2000	3.2000
	Gross Digest	3.8000	3.6000	3.7000	3.3000	3.2000
	Less Exemptions	3.8000	3.6000	3.7000	3.3000	3.2000
	NET MSO MILLAGE RATE	3.8000	3.6000	3.7000	3.3000	3.2000
	NET MSO TAXES LEVIED	\$2,188,800	\$2,452,000	\$2,543,244	\$2,972,884	\$2,767,283

**FIVE YEAR HISTORY
AND CURRENT
DIGEST
PUBLICATION
EXAMPLE #1**

DEPARTMENT of REVENUE

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FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION EXAMPLE #2

DEPARTMENT of REVENUE

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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							
C O U N T Y W I D E <							

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13A. PT-32.1

DEPARTMENT of REVENUE

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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			0	
NET DIGEST		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		

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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.

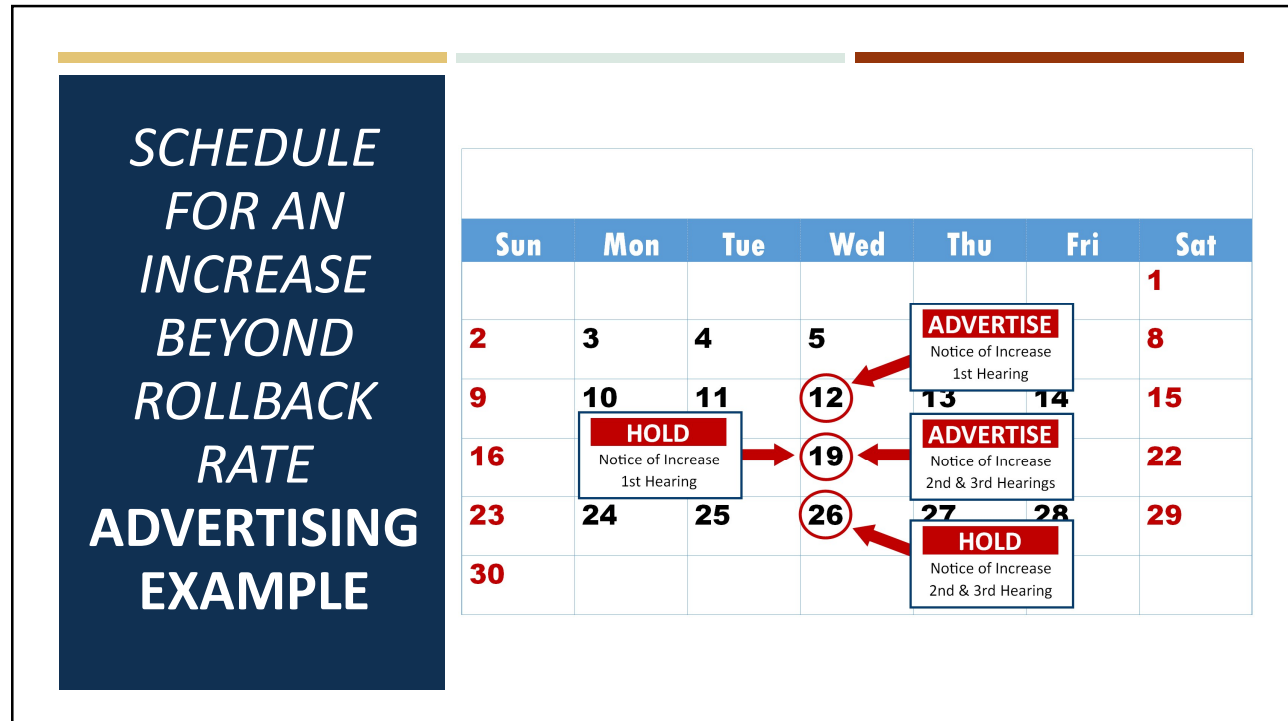
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, 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.

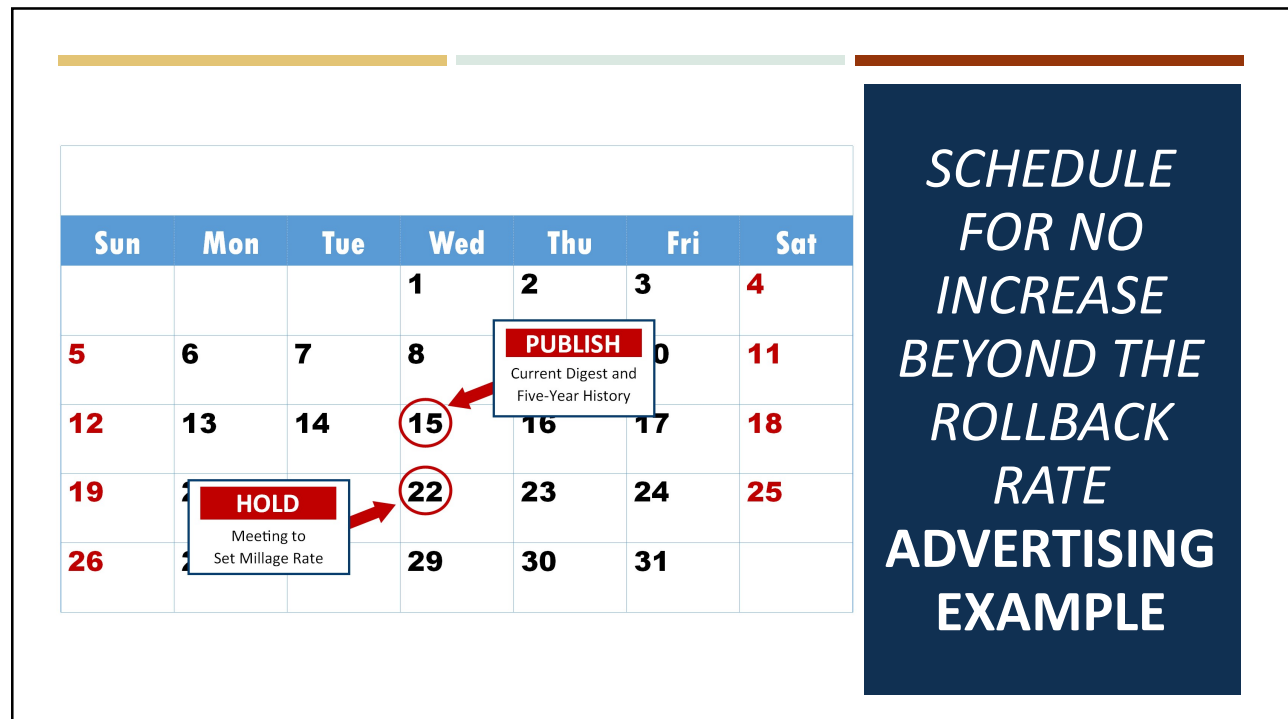
The budget tentatively adopted by the _____ County Board of Education requires a millage rate higher than the rollback millage rate; therefore, before the _____ County Board of Education may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held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

DEPARTMENT of REVENUE

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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

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ELECTRONIC SUBMISSION PROCEDURES

Sign in using the username and password and

**If you do not know your
username & password,
please let us know!**

DEPARTMENT OF REVENUE

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ELECTRONIC SUBMISSION PROCEDURES

Search Criteria

Year: County: CHATHAM Status: All

Digests Matching Search Criteria

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

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

TYPE	ASSESSED VALUE	MILLAGE	TAX
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

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

DEPARTMENT of REVENUE

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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.

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

DEPARTMENT of REVENUE

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ELECTRONIC SUBMISSION PROCEDURES

Welcome
FLPA
Digest
Exit

**** WARNING - Restricted Information - WARNING ****

Find
Year: 2021 County: CHATTOOGA Get Adv Search

Detail Checklist Correspondence

County: CHATTOOGA Year: 2021 Form Revision: 2020

Receipt (Due: 08/01/2021)

Digest Document Locator Number (DLN)	202203197523792	Status	Being Processed
Extension Request Date		Extension Date	
Received Date		Late Penalty	

Consolidation Sheets

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.

DEPARTMENT of REVENUE

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

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

County: 027-CHATTOOGA Tax District: 00-CHATTOOGA COUNTY

Total Parcel Count:

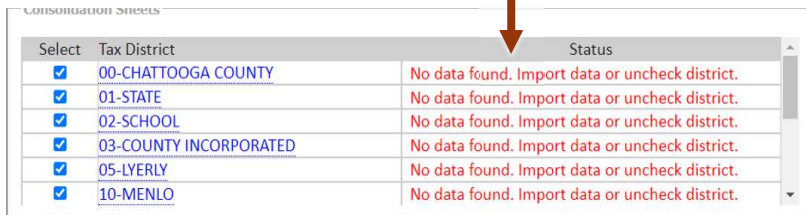
Code	Count	AGRICULTURAL		40% Value
		Acres		
A1				
A3				
A4				
A5				
A6				
A9				
AA				
AR				

Save Consolidation Sheet Reopen Print Consolidation Sheet

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



The screenshot shows a web application titled "Consolidation Sheets". It features a table with three columns: "Select", "Tax District", and "Status". There are six rows of data, each with a checked checkbox in the "Select" column. The "Tax District" column lists "00-CHATTOOGA COUNTY", "01-STATE", "02-SCHOOL", "03-COUNTY INCORPORATED", "05-LYERLY", and "10-MENLO". The "Status" column for all rows contains the text "No data found. Import data or uncheck district." in red. An orange arrow points from the title above to the "Status" column header.

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.

Import Consolidation Sheets from File:

Choose File No file chosen Import

Submit Digest

DEPARTMENT of REVENUE

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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

Consolidation Sheets		
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.

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.

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.

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.

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ELECTRONIC SUBMISSION PROCEDURES

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			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

Consolidation Sheets

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.

DEPARTMENT of REVENUE

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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: 13736			
AGRICULTURAL			
Code	Count	Acres	40% Value
A1	1108		30919283.00
A3	33	125.9600	240014.00
A4	411	2605.3700	3422286.00
A5	837	59816.3800	23151868.00
A6	2901		10011566.00
A9	0	0	0
AA	0		0
AR	0		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.

DEPARTMENT of REVENUE

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ELECTRONIC SUBMISSION PROCEDURES

**** WARNING - Restricted Information - WARNING ****

Welcome

FLPA

Digest

Exit

Find

Year: 2021 County: CHATTOOGA

Detail Checklist **Correspondence**

County: CHATTOOGA Year: 2021 Show: All

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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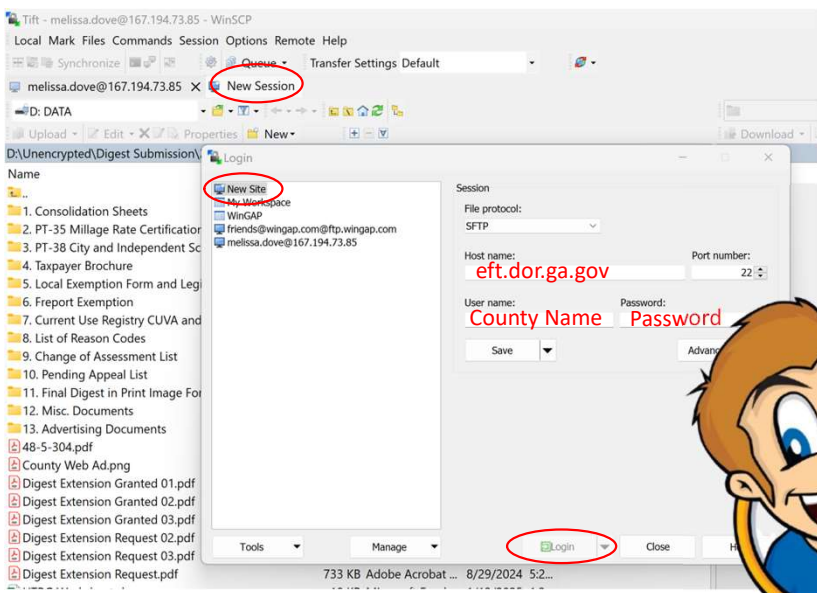
ELECTRONIC SUBMISSION PROCEDURES

- 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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ELECTRONIC SUBMISSION PROCEDURES:

If you do not know your username & password, please let us know!

DEPARTMENT OF REVENUE

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ELECTRONIC SUBMISSION PROCEDURES

The screenshot shows the WinSCP interface with two panes. The left pane, labeled 'D:\DATA', shows a list of folders under 'D:\Unencrypted\Digest Submission\2024\Tift\'. A red arrow points to the 'D:\DATA' path in the left sidebar. The right pane, labeled '/tift/', shows a list of files: 'FromDOR' and 'ToDOR'.

Name	Size	Type	Changed
1. Consolidation Sheets		File folder	1/16/2025 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:...

Name	Size	Changed	Rights	Owner
FromDOR		6/20/2022 10:08:45 P...	rw-rw-r--	user
ToDOR		6/20/2022 10:08:41 P...	rw-rw-r--	user

Your Computer Files

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ELECTRONIC SUBMISSION PROCEDURES

The screenshot shows the WinSCP interface with two panes. The left pane, labeled 'D:\DATA', shows a list of folders under 'D:\Unencrypted\Digest Submission\2024\Tift\'. The right pane, labeled '/tift/', shows a list of files: 'FromDOR' and 'ToDOR'. The 'ToDOR' file is circled in red.

Name	Size	Type	Changed
1. Consolidation Sheets		File folder	1/16/2025 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:...

Name	Size	Changed	Rights	Owner
FromDOR		6/20/2022 10:08:45 P...	rw-rw-r--	user
ToDOR		6/20/2022 10:08:41 P...	rw-rw-r--	user

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ELECTRONIC SUBMISSION PROCEDURES

The screenshot displays two WinSCP sessions. The left session, titled 'ToDOR - melissa.dove@167.194.73.85 - WinSCP', shows a local file explorer view of 'D:\Unencrypted\Digest Submission\2024\Tift\'. It lists 13 folders: 1. Consolidation Sheets, 2. PT-35 Millage Rate Certification, 3. PT-38 City and Independent School Millage Rate C..., 4. Taxpayer Brochure, 5. Local Exemption Form and Legislation, 6. Freport Exemption, 7. Current Use Registry CUVA and FLPA, 8. List of Reason Codes, 9. Change of Assessment List, 10. Pending Appeal List, 11. Final Digest in Print Image Format, 12. Misc. Documents, and 13. Advertising Documents. The right session, also titled 'ToDOR - melissa.dove@167.194.73.85 - WinSCP', shows a remote file explorer view of '/tift/ToDOR/'. It lists a single folder named 'County Folder', which is circled in red. The table below summarizes the data from these windows.

Name	Size	Type	Changed	Size	Changed	Rights	Owner
1. Consolidation Sheets		File folder	1/16/2025 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:...				
County Folder		File folder	1/14/2025 10:02:03 A...			rw-rw-r--	user

Your Computer Files

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ELECTRONIC SUBMISSION PROCEDURES

The screenshot displays two WinSCP sessions. The left session, titled 'County Folder - melissa.dove@167.194.73.85 - WinSCP', shows a local file explorer view of 'D:\Unencrypted\Digest Submission\2024\Tift\'. It lists 13 folders: 1. Consolidation Sheets, 2. PT-35 Millage Rate Certification, 3. PT-38 City and Independent School Millage Rate C..., 4. Taxpayer Brochure, 5. Local Exemption Form and Legislation, 6. Freport Exemption, 7. Current Use Registry CUVA and FLPA, 8. List of Reason Codes, 9. Change of Assessment List, 10. Pending Appeal List, 11. Final Digest in Print Image Format, 12. Misc. Documents, and 13. Advertising Documents. The right session, also titled 'County Folder - melissa.dove@167.194.73.85 - WinSCP', shows a remote file explorer view of '/tift/ToDOR/County Folder/'. It lists 13 folders: 1. Consolidation Sheets, 2. PT-35 Millage Rate Certification, 3. PT-38 City and Independent Schoo..., 4. Taxpayer Brochure, 5. Local Exemption Form and Legislat..., 6. Freport Exemption, 7. Current Use Registry CUVA and FL..., 8. List of Reason Codes, 9. Change of Assessment List, 10. Pending Appeal List, 11. Final Digest in Print Image Format, 12. Misc. Documents, and 13. Advertising Documents. The table below summarizes the data from these windows.

Name	Size	Type	Changed	Name	Size	Changed	Rights	Owner
1. Consolidation Sheets		File folder	1/16/2025 11:...	1. Consolidation Sheets		1/15/2025 9:15:29 AM	rw-rw-r--	user
2. PT-35 Millage Rate Certification		File folder	1/15/2025 11:...	2. PT-35 Millage Rate Certification		1/14/2025 10:02:03 A...	rw-rw-r--	user
3. PT-38 City and Independent School Millage Rate C...		File folder	1/14/2025 11:...	3. PT-38 City and Independent Schoo...		1/14/2025 8:52:49 AM	rw-rw-r--	user
4. Taxpayer Brochure		File folder	1/14/2025 11:...	4. Taxpayer Brochure		1/9/2025 9:45:57 AM	rw-rw-r--	user
5. Local Exemption Form and Legislation		File folder	1/14/2025 11:...	5. Local Exemption Form and Legislat...		1/10/2025 3:00:33 PM	rw-rw-r--	user
6. Freport Exemption		File folder	1/14/2025 11:...	6. Freport Exemption		1/13/2025 2:28:59 PM	rw-rw-r--	user
7. Current Use Registry CUVA and FLPA		File folder	1/14/2025 11:...	7. Current Use Registry CUVA and FL...		1/10/2025 3:10:57 PM	rw-rw-r--	user
8. List of Reason Codes		File folder	1/14/2025 11:...	8. List of Reason Codes		1/10/2025 3:08:15 PM	rw-rw-r--	user
9. Change of Assessment List		File folder	1/14/2025 11:...	9. Change of Assessment List		1/10/2025 3:10:57 PM	rw-rw-r--	user
10. Pending Appeal List		File folder	1/15/2025 9:3...	10. Pending Appeal List		1/14/2025 9:23:51 AM	rw-rw-r--	user
11. Final Digest in Print Image Format		File folder	1/15/2025 10:...	11. Final Digest in Print Image Format		3/6/2024 12:16:33 PM	rw-rw-r--	user
12. Misc. Documents		File folder	1/15/2025 3:0...	12. Misc. Documents		1/14/2025 11:15:46 A...	rw-rw-r--	user
13. Advertising Documents		File folder	1/15/2025 11:...	13. Advertising Documents		1/9/2025 11:28:19 AM	rw-rw-r--	user

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ELECTRONIC SUBMISSION PROCEDURES

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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COURSE
EVALUATION

DEPARTMENT OF REVENUE

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QUESTIONS?

Missy Dove
Compliance Specialist Supervisor

Cell: (404) 780-1111
melissa.dove@dor.ga.gov

DEPARTMENT of REVENUE

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