



DEPARTMENT
of REVENUE

IM SORRY, ITS OUR POLICY!

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Local Government Services

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INSTRUCTOR INFORMATION

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CAN YOU HEAR WHAT IM PUTTING DOWN?





IS IT A POLICY OR A PROCEDURE?

Are you setting a standard for your office?

Are you providing instruction and guidance for your staff?



POLICIES

Although not required by law, it is considered proper practice in today's office environment.

WHAT CAN POLICIES DO FOR YOU?

Good Policies help provide for efficient operations throughout your office by providing set standards for staff to follow.



WHAT ELSE CAN POLICIES DO FOR YOU?

Help employees know
what is expected of them
and what they should do
in certain situations.

AND YOU KNOW WHAT ELSE?

Reduce

RISK

HAPPY STAFF, HAPPY LIFE!



IS IT A GOOD OR BAD POLICY?



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DO

- ✓ DEFINE THE POLICY'S OBJECTIVE
- ✓ CONDUCT THOROUGH RESEARCH
- ✓ CONSULT STAKEHOLDERS
- ✓ USE CLEAR & CONCISE LANGUAGE
- ✓ REVIEW AND REVISE
- ✓ USE A CONSISTENT FORMAT

DON'T

- ✗ OVERCOMPLICATE
- ✗ USE AMBIGUOUS LANGUAGE
- ✗ NEGLECT LEGAL & REGULATORY REQUIREMENTS
- ✗ INCLUDE SPECIFIC NAMES
- ✗ IGNORE FEEDBACK

DO'S AND
DON'T'S



| | |
|---|------------------------------------|
| Policy Title Parcel Split by County Line or City Limit Boundaries | Date Established June 2004 |
| Authorized Signature <i>A.C.</i> | Date of Last Review May 7, 2008 |

Owners of land divided by a county line must return said property (presumed annually) in each county where the land lies. The owner who resides in a dwelling situated on the land is entitled to a homestead exemption in each of the counties in proportion to the value of property located therein, provided all other requirements for the exemptions are met locally. Source: O.C.G.A. 48-5-15 (2002) Returns of Taxable Real Property, Judicial Decisions, & Attorney General Decisions.

By implementing the following procedure, is my intent to accommodate a taxpayer's request to receive a homestead exemption on vacant land in Any County, which physically joins improved land in other taxing jurisdictions where they are receiving a legal homestead exemption.

Therefore all correspondence concerning combined billing and/or homestead exemption applications for land, which lies in two taxing jurisdictions, shall be given to the Chief Appraiser or his designee for disposition. The Chief Appraiser will review the return and/or exemption application with the mapping department, assign the appropriate code and send to the Assessors for consideration. An approval/disapproval letter will be sent to the taxpayer with copies to the Assessors and Tax Commissioners in each county. A listing will be generated annually by querying the appropriate code for submission to the Tax Commissioner along with the digest submission report.

**EXAMPLE OF A
GOOD POLICY!**

COMPANY POLICIES

SICK DAYS

We no longer accept a doctor's note as proof of sickness. If you are able to go to the doctor you are able to come to work.

PERSONAL DAYS

Each employee will receive 104 personal days a year. They are called Saturday and Sunday.

VACATION DAYS

All employees will take their vacation at the same time every year. Vacation days are as follows: January 1, Memorial Day, July 4, Labor Day, December 25.

THANK YOU

BAD POLICY

BAD POLICY

We have an
UN-WRITTEN
Policy



HAVE YOU GUYS GOT
ANY MORE POLICIES?

TOO MUCH
POLICY

Essential workers trying
to process the 35th policy
change in the last 3 weeks



TOO MUCH
POLICY

APPROVAL OF POLICIES

Living Document

Have the Board
of Assessors
VOTE on it

Have the Chairman of
the BOA sign it

Date it

Make sure everyone has an
updated and revised copy
of the new policy

POLICIES TO CONSIDER

Error and Release

Split and Combine
Properties

Audit Selection
Criteria

Homestead
Applications

Dress Code

Motor Vehicle
Appeals

Attendance and
Leave Policy

Designation for the
Tax Commissioner
to Receive Returns

POLICIES TO CONSIDER

Virtual
Meetings

Vehicle Use
Policy

Construction
in Progress

Records
Retention
Schedule

Open
Meetings
Policy

Common Area

Reasonable
Notice

Media Policy



POLICIES

**What other policies
could benefit your
county?**

DO ALL THE PROCEDURES.



PROCEDURES

REQUIRED PROCEDURES

FIELD INSPECTIONS

WRITING GOOD PROCEDURES

- Define the objective.
- Understand who the procedure is being written for.
- Break down the process.
- Consider the desired effect.
- Use Clear and Concise Language.
- Be Specific
- Include Visual Aids (Pics of Different Grades and Depreciation)
- Seek Input and Feedback (make your staff part of the process)
- Revise when necessary
- Review and Update Regularly

FIELD INSPECTIONS - 560-11-10-.09(1)(D)2(I)



560-11-10-.09(1)(D)2(I)

(i) Field inspections. The appraisal staff shall develop and present to the board of tax assessors for approval procedures that provide for periodic field inspections to identify properties and ensure that property characteristics information is complete and accurate.

560-11-10-.09(1)(D)2(I)

The procedures shall include guidelines for the physical inspection of the property by either appraisers or specially trained data collectors. The format should be designed for standardization, consistency, objectivity, completeness, easy use in the field, and should facilitate later entry into a computer assisted mass appraisal system, when one is used.

560-11-10-.09(1)(D)2(I)

When interior information is required, the procedures shall include guidelines on how and when to seek access to the property along with alternative procedures when such access is not permitted or feasible.

OTHER PROCEDURES

- ❑ CUVA and FLPA application process
- ❑ Appeals Procedure
- ❑ Appraising Property when access is denied
- ❑ Procedures for receiving homestead applications
- ❑ Interior Inspections
- ❑ Field Review Frequency (3 years)
- ❑ Refusal to Enter a property
- ❑ Sales Qualification
- ❑ CAMA Procedures (County Specific)
- ❑ Mapping

POLICIES

ANY
QUESTIONS?

