

The Revenue Report

GEORGIA DEPARTMENT of REVENUE

Local Government Services • 4th Quarter 2023

Volume 1, Issue 1



Welcome to

The Revenue Report

Welcome to the first edition of *The Revenue Report* newsletter with the Georgia Department of Revenue Digest Compliance Unit. We are excited to offer a venue to create new conversations and network with fellow industry professionals. Our aim is to inform and collaborate with local tax offices.

We want to provide important announcements, upcoming events, new legislation, and best industry practices. This newsletter will be a resource and assist in delivering the great customer service as it relates to property tax administration. Each quarter, we will address a different topic which coincides with assessors' calendar in preparation of the digest.

We understand working in the appraisal field is a challenge, and our team is always here to offer you the guidance and resources you need relating to Georgia law, regulations and generally accepted appraisal principles in mass appraisal.

Your feedback is valuable. If you have any ideas or topics you would like to see discussed, please email me at christina.owens@dor.ga.gov.

Thank you!

Appealing to Taxpayers

Knowledge is Power: Educating the Public

By Blair McLinn

Compliance Specialist III

The time is now! Appeals are coming in and taxpayers are concerned about their property values. Your goal is to accept all appeals filed by the taxpayer or agent. Believe it or not, there is no requirement for a letter of authorization to file an appeal. A letter of authorization must be filed prior to the agent's appearance before the Board of Equalization. If there is a question with the representation of the property, contact the owner to verify.

Please remember, appeals are nothing personal, so always be customer friendly which in turn strengthens the trust with all property tax administrators and provides transparency in tax administration processes. Sit down and discuss the property under appeal with the property owner or agent.

During the process, you may discover the property varies



from the county's records. Remember, it's the taxpayers that keep the county in motion, and their concerns will be relayed to county officials and fellow taxpayers. Taking an opportunity to discuss or resolve an appeal rather than causing conflict is always the better option.

Keep an open line of communication. Explain the appeal process to the taxpayer and also explain the role of the board of tax assessors.

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Common Questions from Property Owners

“Why is the value of my property different than my neighbors?”

All land is not worth the same price. All homes are not equal in value. Similar land and similar homes, equally situated in location, characteristics, and desirability, do have similar values. Established schedules for raw land and improvements, when applied, should provide equitable valuation and assessment. Considerations may be similar physical characteristics, quality of construction and location.

“Can my property be exempt?”

All property is taxable unless specifically exempt. Exemptions are granted via constitutional amendments and must meet certain criteria.

“Why are my taxes so high?”

Millage rates are set by local taxing authorities. The county’s, schools’, and local municipalities’ budgets determine millage rates. Millage rates are used to calculate a tax bill based on the assessed values of properties. Public hearings are held to provide an arena for citizens’ concerns.

“Why did my property value increase and nothing was changed?”

Assessors are responsible for determining fair market valuations on all real and personal property. Values should be determined using established, generally accepted, appraisal principles for mass appraisal and court tested methods of valuation. Every office should have procedures for uniformity. Boards of tax assessors are required by the State Constitution and state law to continuously maintain assessments of property that are reasonably uniform and based on fair market value as defined in O.C.G.A. § 48-5-2 (except as otherwise stated in O.C.G.A. § 48-5-6 and O.C.G.A. § 48-5-7(c.3)). *Rule 560-11-2-.56.(1)(a)*

<https://rules.sos.ga.gov/gac/560-11-2> **Substantive Regulations**

Appealing to Taxpayers...

Several counties have videos on their websites. These videos explain the duties of the office, and how each entity within the government, tax commissioner, tax assessors, and county commissioners has a part in property tax administration. Paulding County has several videos which aid in explaining assessments to property owners. To view, visit www.paulding.gov/1496/Videos.

Remember to be honest in all hearings. Honesty from property tax officials promotes honesty from taxpayers. It is okay to lose an appeal hearing. Be courteous, honest, and fair, even if it means losing a case. Each appeal will hopefully strengthen your knowledge in the process.

In the end, not every taxpayer will be happy or truly understand property valuations. The board of tax assessors’ responsibilities is the fair, uniform, and equitable valuation of all property. Treat each taxpayer with courtesy and professionalism.

Counting the Days

- In a normal appeal year, an appeal to the board of equalization should be reviewed and the taxpayer notified of any corrections or if there were no corrections within 180 days from the date the appeal was filed. ***O.C.G.A. 48-5-311 (e)(3)(A)***
- If an appeal to a hearing officer was filed, you will have 90 days to review and send notification to the taxpayer of any corrections or if no corrections were made. ***O.C.G.A. 48-5-311 (e.1)(5)***
- If an appeal to arbitration was filed, send an acknowledgement letter within 10 days from the date you received the appeal and request a certified appraisal. The taxpayer has 45 days to send the certified appraisal and you will have 45 days from the date you received the appraisal to either accept or reject the value. ***O.C.G.A. 48-5-311 (f)(3)(A)***

Squad Goals

Meet Gordon County's Chief Appraisers

Compiled by Missy Dove
Compliance Specialist II



Dana Burch and Ashley Bailey

Together Dana Burch and Ashley Bailey have a combined 45-plus years of experience in the assessor's office. Now we're not saying Dana has been around forever, but only six of those years are Ashley's.

Dana Burch began her career in 1984 at the Murray County Assessor's Office as a part-time receptionist. In her 29 years at Murray County, she served in almost every role while working her way from a receptionist to the role of Chief Appraiser.

In 2013, after retiring from Murray County, Dana moved to the Gordon County Assessor's Office to serve as the Deputy Chief Appraiser. In 2015, she was promoted to the position of Chief Appraiser for the Gordon County Board of Assessors.

In 2018, in what many would call the greatest decision ever made, Dana hired Ashley Bailey as a field appraiser. With a background in construction, architecture, and business management, Ashley came into this business eager to learn. With Dana Burch as a mentor, Ashley rose from the role of field appraiser to Deputy Chief Appraiser.

The Board of Assessors elected to split the Gordon County Assessor's Office into two divisions, one for real property and one for personal property, in February 2023. Dana Burch became the Chief Appraiser in charge of the Personal Property Division and Ashley Bailey was promoted to the Chief Appraiser of the Real Property Division.

In addition to fulfilling the busy role of Chief Appraiser, Dana and Ashley serve and attend various events to help further advocate and educate appraisal staffs across the state. Dana is the current GAAO President and Ashley serves on the WinGAP Board of Directors.

LET'S GET TO KNOW Y'ALL: Q&A with Dana and Ashley

What is an essential part of your daily routine?

Coffee. More importantly, meeting with staff members to ensure all goals and expectations are clear.

What is your most used productivity tip?

Communication!!! Lines of communication must always be clear and precise.

Who or what inspires you in your career?

The vast network of those who have come and gone, as well as those who are continuing to provide guidance and positive influence in our industry. Far too many to name.

What does success mean to you?

A passing digest, as well as performing our duties and tasks in a way that leaves a positive impact on all those we encounter.

How do you deal with work stress?

Vacation time! Stress in the workplace is inevitable for those who are passionate about what they do. We must ensure we maintain a healthy work-life balance in order to better serve those around us.

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LET'S GET TO KNOW Y'ALL: Q&A with Dana and Ashley

What are you most proud of?

Our children.

Interesting facts about Gordon County:

Home of New Echota which was the capital of the Cherokee Nation and where the "Trail of Tears" officially began. Second county in Georgia to have a Buc-ee's. Home of "Sam's Tree House" built by Jimmy Carter's former presidential aide, Sam Edwards.

How does two chief appraisers benefit the county?

Having the office responsibilities split focusing on the two types of property (real and personal) has allowed each Chief Appraiser to better focus on the details. This has resulted in an overall improvement in accuracy and performance. With the ever-changing landscape and requirements for each type of property, it has allowed our office to better serve the taxpayers of Gordon County.

Any changes in your county or workload in general?

Continued economic growth in Gordon County has resulted in the need to adapt and make changes. This was the driving force in the decision to split our office into two divisions. This has allowed for each division to monitor and accurately collect all data related to both the real and personal property growth within the county.

What makes you feel most accomplished?

Seeing those around us succeed and reach their personal and professional goals.

What advice would you give your younger self?

Listen more, talk less. Listen to those around you who have been down that road before.

A good tip for an appraiser:

Build your network!!! This business is full of knowledge from the state level to the local level, to the private sector. Learn to reach out to all those around you.

What is your favorite way to spend a day off?

We both agree, the best time off is spent with family and friends. What you're doing isn't as important as who you do it with.

Any hobbies or interests you are willing to share?

Our number one interest is spending time with our families. Ashley enjoys spending time with his beautiful wife, Savannah, and their two children, Wally and Claire. Dana enjoys spending her time away from work with her two sons, her two daughters-in-law, and her five grandchildren.

GCP Course Highlight

COURSE VII: APPEALS PROCEDURES

Description

This is a five-day, 40-hour course that deals primarily with the board of assessors responsibilities in the appeal process. Case studies, timelines, CAMA data input, and procedures.

Contents

1. Review of appeal process.
2. Preparation of Board of Equalization, Hearing Officer, Arbitration, and Superior Court appeals.
3. Discussion of the Taxpayer Bill of Rights and other pertinent statutes.

4. Case studies to provide for a better understanding of the appeals process.

Objectives

1. To provide 40 hours of skill building education as a portion of the training requirements for assessors and appraisers.
2. To provide information on how to prepare appeals before Board of Equalization, Hearing Officer, Arbitrator and/or superior court.



Appeals

WORKPLACE Skills:

By Christina Owens

Compliance Specialist Supervisor

While some taxpayers are knowledgeable about the ad valorem tax system, a large majority see their “estimated” bill and jump into conflict mode. We have all experienced those very concerned taxpayers, but it is a necessity there is no breakdown of communication.

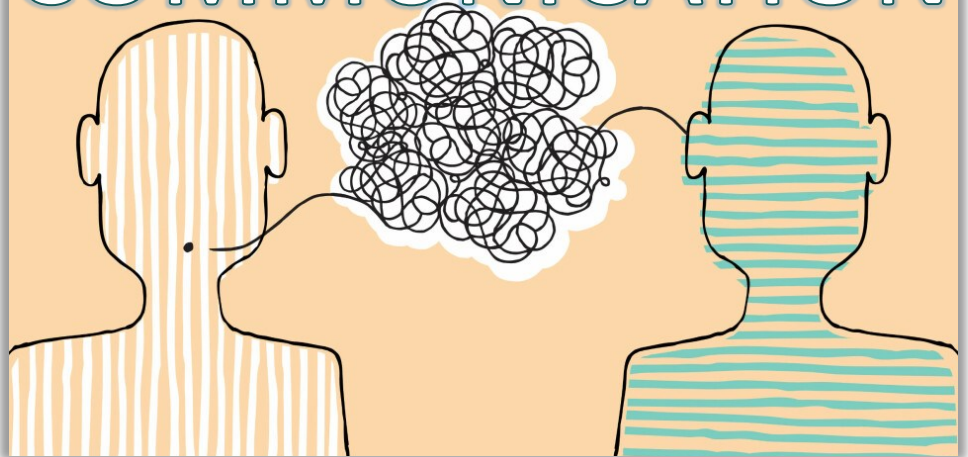
Listen first. The appraisal staff’s first response after listening to the property owner’s concerns is recognizing their aggravation.

“I apologize for your frustration. I am going to do everything I can to address your concerns.”

Show them in your responses you take their concerns seriously - you “get it,” but also you have to adhere to Georgia law, regulations, and generally accepted appraisal principles.

Utilize effective communication techniques. You can help educate those unfamiliar with the process, while addressing concerns and providing supporting documentation of values. Showing taxpayers respect and attentiveness while processing and addressing their concerns, most taxpayers may leave with a more informed and realistic picture. Taking this time to sit down with the taxpayer, portrays you take the job seriously, and shows them you want

COMMUNICATION



to make sure they are being treated fairly, equitably, and uniformly.

Communication techniques may lead to the success of a resolution to appeals. You are more likely to get these techniques to work when you combine them with your professional knowledge and experience.

Create rapport. Build confidence with the property owner, so the parties have confidence in you and understand your role as an appraiser. Start with validation. Validate their reasons for appeal and let them know the appeal process was set up for disputes such as these.

Attempting to reach a resolution is only a piece of the outcome. In-person communication and working through concerns explaining market conditions, uniformity, policies, sales ratio analysis, and general details of

the appraisal and appeals processes, educates the taxpayer as well.

Quite often, participants discover significant misunderstandings about the taxation process. Rely on your experience and qualifications to address these miscommunications. Encourage them to questions so you may fully address any concerns before they leave. Ask clarifying questions if needed.

Set realistic expectations. Inform the property owner all issues will be reviewed, including a physical inspection of their property ensure accuracy. If there is an error in the property record card information, appraisal staff should update any issues.

Before the end of your conversation with a taxpayer, thank them for relaying their concerns and leave the door open for further communication.

ANNOUNCEMENTS

- Recommend staff who deserve recognition.
- Submit news about your office and any achievements.
- Schedule a date and time for one of our staff to visit.

Send submissions to:
christina.owens@dor.ga.gov

Scheduling of any visits may be made with
christina.owens@dor.ga.gov

UPCOMING EVENTS

Date	Course	Location
Oct 24 - 26, 2023	Appraiser Exams	UGA Tifton Campus Conference Center
Jan 23 - 25, 2024	Appraiser Exams	Fayette County Library
Apr 22 - 23, 2024	Appraiser Exams	Georgia Institute of Technology

Date	Course	Location
Oct 23 - 25, 2023	Exempt Properties Workshop	UGA Tifton Campus Conference Center
Oct 23 - 25, 2023	Review of The Income Approach to Value	UGA Tifton Campus Conference Center
Nov 27 - 29, 2023	Deed Fundamentals	Classic Center
Nov 27 - 29, 2023	Specialized Assessments Workshop	Classic Center
Nov 27 - Dec 01, 2023	Advanced Specialized Assessments Workshop	Classic Center
Nov 27 - Dec 01, 2023	Course IA: Assessment Fundamentals for Appraisers	Classic Center
Nov 27 - Dec 01, 2023	Course IIA: Income Approach to Value	Classic Center
Nov 27 - Dec 01, 2023	Course III: Valuation of Personal Property	Classic Center
Nov 27 - Dec 01, 2023	Course IVB: Valuation Of Rural Land	Classic Center
Nov 27 - Dec 01, 2023	Course V: Cost Approach To Value	Classic Center
Nov 29 - Dec 01, 2023	Deed Research and Sales Qualification	Classic Center
Nov 29 - Dec 01, 2023	Compliance Standards for Assessors and Appraisers	Classic Center
Jan 08 - 12, 2024	Course IA: Assessment Fundamentals for Appraisers	Richmond County Administrative Building
Jan 22 - 26, 2024	Course I: Certification for Assessors	Fayette County Library
Feb 05 - 09, 2024	Course V: Cost Approach To Value	City of Centerville Community Center
Feb 05 - 09, 2024	Course VII: Appeals Procedures	Oconee Fall Line Technical College - Dublin
Feb 12 - 16, 2024	Course I: Certification for Assessors	City of Centerville Community Center