DEPARTMENT *of* REVENUE

OFFICE
POLICIES & PROCEDURES

Christina Owens, Compliance Specialist Supervisor

Local Government Services, Digest Compliance

May 2023

For Educational Purposes Only:

The material within is intended to give the course participant an understanding of general principles in the subject area.

As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue.

The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

SOURCES OF INFORMATION

Writing a policy: The structure and components of a policy

leoisaac.com

Characteristics of good policies and why it matters

Michalsons

How to Write a Policy. The Only Guide You Need to Read!

SweetProcess

Boise State University Policies

Policy Manual

Date Specific	O.C.G.A./ Rule or Regulation	
January 1st		
	48-5-10	Date of Taxation
	48-5-18	Tax Commissioner to Open Books
	48-5-490	MH returned for Taxation
January 5th		
	560-11-9-.08	On or before January 5th, BOA to review MH values for Prebil Digest
	560-11-9-.08	On or before January 5th, BOA to submit Prebil Digest to Tax Commissioner
January 15th		
	48-5-48.1(e)	Mail Freeport Forms
April 1st		
	48-5-18	Tax Commissioner to close books
	48-5-45(a)	Deadline to Apply for Homestead
	48-5-10	Deadline to file tax returns
	48-5-48.1(a)	Deadline to file freeport applications and tax returns
	48-5-7.1 to 48-5-7.7	Deadline to apply for Pref, CUVA, FLPA
	560-11-6-.04(8-9)	Deadline to file continuation of Pref, CUVA & FLPA
June 1st		
	48-5-48.5(c)(2))B)	Freeport Waiver- failure to file
July 1st		
	48-5-306(b)(3)	Statutory Date to Mail Notice of Assessment
Second Week in July		
	560-11-2-.58	County Commission and Board of Education must start newspaper advertisements
July 15th		
	48-5-302	Digest Submission to Tax Commissioner
September 1st		
	48-5-205(a)	Deadline to submit Digest to Department of Revenue
November 1st		
	48-5-7.4(d)	Mail Expiration Letters for CUVA
December 20th or 60 days from date of billing		
	48-5-23-(e)3	Last Day to pay taxes without penalty

The following depend on the date the notice of assessments were mailed.

		Review appeals, send 30 day notices, forward appeals to appeal avenue
	48-5-306(b)(2)(A-B)	45 Day period for filing appeal to assessment
	48-5-311(f)(3)(a)	Within 10 days of receiving appeals for Arbitration, send taxpayer regarding certified appraisal
	48-5-311(e)1)(B.5)	Within 10 days of a final determination of value and the expiration of the 30-day appeal period with no further option to appeal, the BOA shall forward such final determination of value to the tax commissioner.
	48-5-311(e)(3)(A)	Notify the taxpayer of any corrections or changes (within 180 days after receipt of appeal)

Not Date Specific

May 15th		Suggested Date to mail annual Notice of Assessments
Prior to Mailing of NOA		Approval of CUVA/FLPA Values
		Approval of Owner Harvest Timber Values
		Approval of NADA or ABOS values
		Review and approval of sales ratios
		Review and approval of schedules
		Approval to Mail notice of assessments
		Approval of Taxable Digest
		Approval of Exempt Digest
July 2-December 31		Review parcels, Create new parcels, pick up new construction for next Digest year
		Review, verify, and add personal property
October-December		Import new DNR registration list into WINGAP & print returns for new boats
		Approve Public Utility notices
December		Mail Taxpayer Returns of personal property

Policy | Law

Used to guide the decisions of an organization or institution | Used to implement justice and order

Policy is a plan for action

Law is an established procedure or standard which must be followed by members of society

Policies can be used to create laws and laws can in turn require certain policies to be created in order for it to be carried out

What is a policy?

A policy is a document which directs the actions of your organization.

This will be your offices **"Gold Standard."**

"PLAN OF ACTION"

Serves as a guide for office behavior and work ethic.

Your employees don't just need rules and guidelines to follow; they need to be frequently reminded of these rules, so they don't deviate.

Rules of Work
You Must Never Ignore

A written policy helps your organization run more effortlessly and efficiently.

Look at a policy as a written record of a workplace rule.

QUESTIONS TO CONSIDER

Is the proposal simply a reaction to a problem which will likely not re-occur?

Is it best for the issue to be handled on a case-by-case basis if it does re-occur?

Is the policy something which needs to be in place in order for your office to run more efficiently, or for your office to meet a new local, state, or federal legislation or regulation?

TWO TYPES OF POLICIES

Proactive

Policy created as a course of action designed to prevent a problem.

Reactive

Policy created in response to a current pressing problem.

PROS

CONS

■ **Give little to no room for errors**

(Presents a uniform way of doing things. A written policy creates a rule or standard to be followed consistently.)

■ **Encourages employee accountability**

(Establishes expectations and makes it easier to hold employees accountable for their actions)

■ **Doubles as a training manual for new employees**

■ **Could be interpreted in various ways**

(Individuals interpretations)

■ **Needs to be regularly updated**

WHAT DO GOOD POLICIES HAVE IN COMMON?

- Easy to Read
- Issue Specific
- Easy to Manage and Update
- Easy to Implement
- Easy to Rely on in a court of law

DETERMINE WHAT POLICIES ARE NEEDED

Consider whether there are any gaps in your policies.

Is a new policy needed to clear up confusion about an appropriate way to behave, comply with government laws, establish work standards, or provide consistent and fair treatment.

Remember, you might not need a policy at all, but rather a procedure or guideline.

EFFECTIVE POLICIES HAVE 10 SECTIONS

1. Purpose

2. Scope

3. Statement

4. Procedures and Responsibilities

5. Definitions

6. Questions

7. References

8. Effective Date

9. Review Date

10. Approval

WRITING A POLICY:

STRUCTURE AND COMPONENTS

- Statement of what the office seeks to achieve
- Broad objectives which explain the area in which the office will be dealing
- Strategies to achieve each objective
- Specific actions to be taken
- Desired outcomes of specific actions
- Day to day operational rules

Use plain language

Not legalese
(understandable to the **entire audience**, not just *subject matter* or *technical experts*)

KEEP IT SIMPLE

ASSUME BASIC KNOWLEDGE
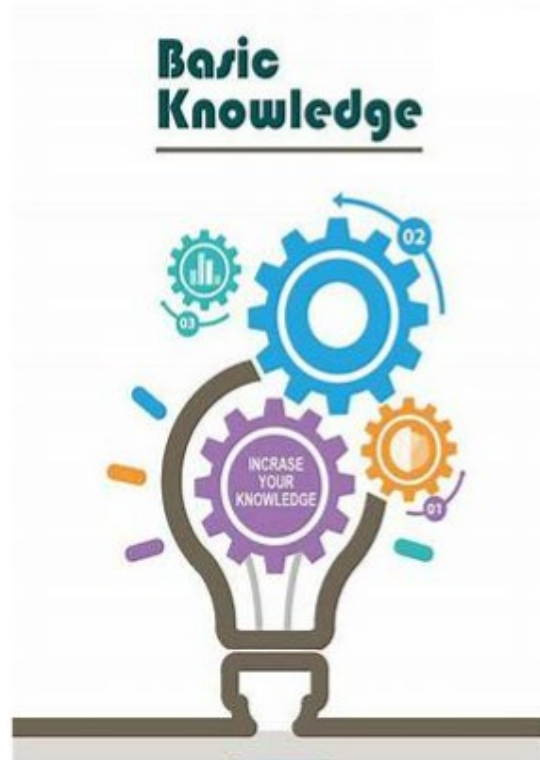
Readers have basic knowledge but no knowledge of specific policies or procedures.

KEEP IT GENERAL

Cannot contemplate
all possible situations.

Should be written broadly but with enough clarity to apply to varying circumstances.

WRITE WITH CLARITY

Use	Use precise words, short sentences, and understandable terminology.
Avoid	Avoid jargon.
Avoid	Avoid sentences with multiple clauses.
Use	Use proper punctuation and grammar to help your audience understand the policy.
Minimize	Minimize abbreviations. Abbreviations interrupt the reading process requiring definitions.
Consistent	Be consistent with terminology using same words throughout the policy.
Omit	Omit excess or unnecessary words.

Excess Words:

- *Is able to*
- *Be responsible for*
- *In accordance with*
- *In the event that*
- *With regard to*
- *In order to*
- *As a result of*
- *As well as*
- *At all times*

Alternatives:

- *Can*
- *Must*
- *Under*
- *If*
- *(Leave Out)*
- *To*
- *Because, because of, since*
- *Also, and*
- *Always (or leave out)*

MUST VS. SHALL

Use *"must"* instead of *"shall"* to indicate requirements

and be intentional when using *"should"* which implies a suggestion rather than a requirement.

Enforce requirements, not communicate permissive guidelines or suggestions.

- **"Must" for an obligation**
- **"Must not" for a prohibition**
- **"May" for discretionary action**
- **"Should" for a recommendation**

SHORT & CONCISE

LESS
IS
MORE

Goal of the policy is to clearly convey important information concisely and in a clear manner.

(Longer policies may be difficult to understand, interpret, and apply)

A short and succinct policy document supported by a ***separate procedure document*** is easier to rely on.

MAKE IT RELEVANT

Clearly explain:

- Why it exists

- Who it affects

- Major conditions and restrictions

- When and under what circumstances it applies, and

- How it should be executed.

CLEARLY STATE WHO DOES WHAT

Ensure the policy states who is authorized to make certain decisions and who is responsible for carrying out certain duties.

Use job titles and positions as opposed to individuals' names as they may change.

The content of your policy should be in conformity with the law.

Ensure policy can be enforced.

CHECK FOR ACCURACY AND COMPLIANCE

ANNUAL REVIEW AND AMENDMENTS
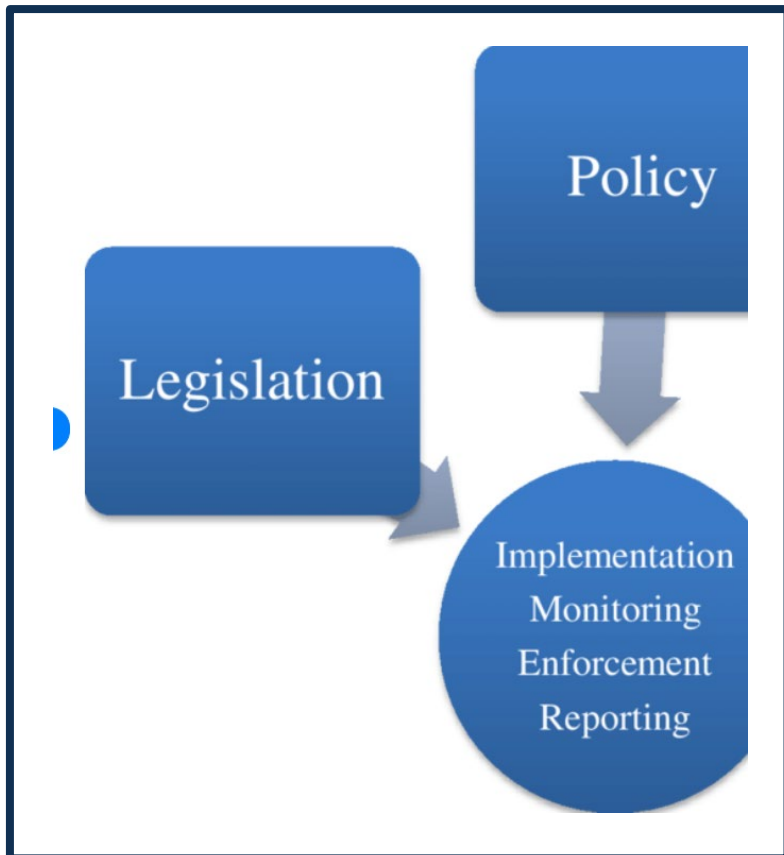
Subject to regular review to ensure policies keep up with changes to laws, rules, and regulations

Review process should indicate who starts the review, how often to review, and how to update the policy

Document all policy modifications

POLICY
V.
PROCEDURE
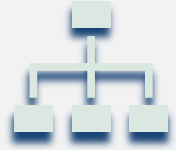
A policy clearly states what the management of your organization expects from its employees

While a procedure is a detailed description of how the instructions in your policy should be carried out.

So, while your policy states *what* should be done, the procedure describes *how* it should be done.

POLICY

- Widespread application
- Changes less frequently
- Usually expressed in broad terms
- States "what" and/or "why"
- Answers operational issues

PROCEDURE

- Narrow application
- Prone to change
- Often stated in detail
- States "how", "when", and/or "who"
- Describes process

POLICY

WHY WE DO WHAT WE DO

A Statement of Position or Intent – This is what we believe in or are striving towards, and here's why we care about that.

PROCESS

WHAT WE DO

We take inputs and turn them into outputs in line with our position or intent.

PROCEDURE

HOW WE DO IT

We document our process so you know how to do it too, in a consistent way, with the right outcome every time.

FOR EXAMPLE

A Policy is the Tax Assessors Office implement a written policy, approved by the Board of Assessors, indicating site inspections will be conducted at least once every three years to verify the accuracy of property records as recommended by Rule 560-11-10-.09(2)(d)4(iii) of the APM.

560-11-10-.09(2)(d)4(iii):

Field review frequency. All real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current.

Whereas

A Procedure would be the conduct and expectations during site visits.

(More on this later)

MOST COMMON POLICIES

- Code of Conduct

- Personnel Policies

- Disciplinary Action Policies

- Safety Policies

- Technology Policies

- Employee Performance Policies

- Operational Policies

CODE OF CONDUCT

1. Code of Conduct definition

Definition 1:
A Code of conduct is a set of rules outlining the responsibilities of or proper practices for an individual or organisation. Related concepts include ethical codes and honour codes. *(http://en.wikipedia.org/wiki/Code_of_conduct)*

Definition 2:
Principles, values, standards, or rules of behavior that guide the decisions, procedures and systems of an organization in a way that (a) contributes to the welfare of its key stakeholders, and (b) respects the rights of all constituents affected by its operations." *(International Good Practice Guidance, Defining and Developing an Effective Code of Conduct for Organizations, (2007))*

- Attendance and Absence
- Employee Behavior
- Break And Mealtime Policies
- Use Of Company Property
- Use Of Social Media
- Travel Policies
- Conflicts Of Interest
- Dress Code

TECHNOLOGY POLICIES

- Internet Access Rules
- Appropriate Online Usage
- Controls On Misuse Of The Internet
- Restrictions On Web Browsing
- A Security Protocol For Online Data
- Download Rules
- Social Media Restrictions
- Work Email Usage Rules
- Mobile Phone Policy
  - (Business vs. Personal)

DISCIPLINE AND PERFORMANCE POLICIES

- Performance Reviews & Frequency

  (Performance Expectations & Measurement)

- Dealing With Violations Of Policy

- Rights To Appeal Discipline

- Procedure For Investigations Into Violations Of Policy

- Reasons For Termination

- Pre Or Post Termination Procedures

Standard Operating Procedures

COMMON PROCEDURES

- On Site Field Review Manual & Procedures

- CAMA System Input/ Update Procedures

- Procedures for Efficient Operation of the Staff

- Processing Returned Notices Procedure

- Appeals Processing Procedure

- Motor Vehicle Appeals Procedure

It is recommended the BOA implement written procedures necessary for the efficient operation of the Appraisal Staff.

These procedures should address the many areas needed to efficiently operate the Appraisal Staff, such as

- Training of New Office Personnel
- Assessment of Taxable and Exempt Property
- Assessment of Manufactured Mobile Homes
- Processing Building Permits
- Field Appraisal Guidelines/ Conducting Field Checks
- Accepting and Processing Appeals
- Processing Returns
- Processing Homestead Exemptions
- Processing Exempt Property Applications
- Land Splits/Combinations

- Processing Personal Property Returns
- Leasehold Returns
- E & R's
- ACO's
- Property Ownership Changes
- Development of Cost Schedules
- Application of the CAMA System
- Sales Ratio Analysis Procedures
- Collection and Processing of Applications for Exemptions and Qualified Use Specialized Assessment Conservation programs.

FOR EXAMPLE

- The Tax Assessors Office should maintain a field manual documenting the procedures when conducting site inspections which ensures all property characteristics are accurately detailed and collected for completion of the inspection including the purpose for on-site inspection, expectations of the data and information to be obtained during inspections and provides for the overall safety of the Appraisal Staff.

- It is recommended the Appraisal Staff have a field review manual to consult in the field, establishing specific guidelines requiring all Appraisers to utilize similar procedures to appraise comparable property to ensure consistency and uniformity in appraisals.

ON-SITE FIELD REVIEW PROCEDURE

Knock on the front door

Present identification informing the taxpayer the Appraiser is an employee of the County. *Staff should have proper identification to be identified as a County employee and arrive in an appropriately marked County vehicle with clearly marked emblems.*

If the property owner is home request permission to document property characteristics, measure any improvements and capture photos. *The inspection may require all improvements exterior measurements to be verified.*

If new construction, the Appraiser is to measure, list and record all physical characteristics to perform a complete appraisal inspection.

The field inspection worksheet is an excellent, standardized, and thorough guide for inspecting each property with consistency.

QUESTIONS?

Christina Owens

Compliance Specialist Supervisor

470-698-5524

Christina.Owens@dor.ga.gov