

CAVEAT 2023 RIGHT TIME REVALUATION

Grant Hilton, Sr. Manager 2 Ben Pope, Compliance Specialist 3

Local Government Services

May 23 – 25, 2023



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Department of Revenue 03/24/2023



INSTRUCTOR INFORMATION





Sr. Manager 2

Georgia Department of Revenue, Local Government Services Division 4125 Welcome All Road, Suite 701 Atlanta, Georgia 30349

> grant.hilton@dor.ga.gov P: 404.724.7000 | F: 404.724.7011 Cell 404.304.0573

DEPARTMENT OF REVENUE



INSTRUCTOR INFORMATION



4

Ben W. Pope

Compliance Specialist 3

Georgia Department of Revenue, Local Government Services Division 4125 Welcome All Road, Suite 701 Atlanta, Georgia 30349

> ben.pope@dor.ga.gov P: 404.724.7000 | F: 404.724.7011 Cell 404.556.3684

DEPARTMENT OF REVENUE



WHEN IS THE RIGHT TIME TO DO A REVALUATION??



GENERAL PROCEDURES FOR DIGEST REVIEW YEAR AND NON-DIGEST REVIEW YEAR:

- Review Year Procedure
- Each year 53 counties are in a digest review year. The digest review procedure for review year counties consists of:
 - Review of the Policies and Practices employed for the complication of the digest submitted and under review.
 - Review of the sales ratio analysis performed and provided by the Department of Audits
 - Calculation of the Equalization Ratio for public utility assessment
 - Calculation of Overall Average Level of Assessment
 - Calculation of total timber harvests from the previous calendar year.

2021 Digest Reviews Conducted in 2022

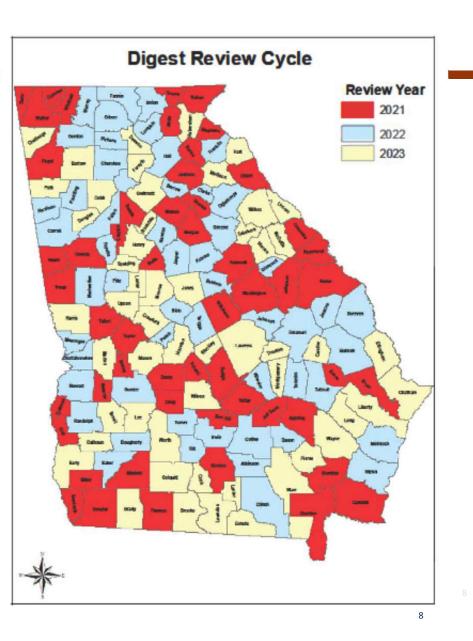
The 2021 digest review process was completed as directed in O.C.G.A. § 48-5-343.

Review-Year Counties - 27 of 53 counties were cited for various deficiencies.

For 2024, all deficiencies must be corrected







Statistical Standards

- The average level of assessment for each class
 - 36% to 44%;
- The average measure of overall equalization, the coefficient of dispersion,
 - 15% or less for residential properties
 - 20% or less for all other property classes
- The bias ratio, or statistical measure of price related differential

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- 95% to 110%
- 13 possible deficiencies R,A,C,I (LOA, COD, PRD)
- Public utility equalized ratio

MAGNITUDE OF DEFICIENCY 560-11-2-.56

If the assessed value of the portion of the digest that does not meet the uniformity requirements for level of assessment, uniformity and bias constitutes 10 percent or less of the assessed value of the total digest, the Commissioner may approve the digest, if, in their judgment, the approval will not substantially violate the concept of uniformity and equalization

EXAMPLE OF DEFICIENCIES

2021 DIGEST - RATIO ANALYSIS

CLASS		#SAMPLES	LCI	UCI	MEDIAN	AGGREGATE	COD	PRD
RESIDENTIA	L	57	29.59	35.19	33.19	32.16	18.57	103.75
AGRICULTU	RAL	71	29.60	35.10	32.34	33.27	18.39	99.70
COMMERCI	AL	71	29.60	35.10	32.34	33.27	18.39	99.70
INDUSTRIAL		71	29.60	35.10	32.34	33.27	3.27 18.39 99 .	99.70
	Finding	(Class	Stat	20	<u>18</u> <u>2021</u>		
	# 1	RESIDE	NTIAL	COL) 10	.21 18.57		
	# 2	RESIDE	NTIAL	MED	IAN 38	.70 33.19		
	# 3	AGRICULTURAL		MED	DIAN 37	.82 32.34		
	# 4		COMMERCIAL		DIAN 37	.82 32.34		
	# 5	INDUST	RIAL	MED	DIAN 37	.82 32.34		

DEPARTMENT of REVENUE

For 2024, withholding of state grant funds per O.C.G.A. 48-5-346 and a specific penalty is levied which shall be **\$5.00 per taxable parcel** of real property located in the county as of January 1 of the year **if a county's** review year digest contains the same or similar deficiencies as the previous review year digest.

Consent Order Agreement - As a part of such agreement the commissioner shall be authorized to **defer** the imposition of **all or part** of the specific penalty and the withholding of state grants.

Currently, 2 county consent orders in process for completion of 2023 digest

CONSENT ORDERS

Detailed agreements and plans to ensure existing deficiencies are correct prior to the time of submission of the next digest review year.

CONSENT ORDERS INCLUDE

- Governing Authority Support
- Progress Reports
- Staffing Requirements
- Personal Property Audit Programs
- Compliance Reports

CONSENT ORDERS

- Such deferral shall be predicated upon the county's detailed plans of correction being followed and where such a deferral has been agreed to by the commissioner and the county, the amounts deferred shall be permanently waived by the commissioner provided the agreement is faithfully completed by the county.
- Must be agreed upon by all parties involved, to include, but not limited to:
 - County Commission Chairman
 - County Attorney
 - DOR's Rep from Attorney General
 - Hearing Officer.

CONSENT ORDERS

- In the event, however, the county only partially completes the agreement with the commissioner, the commissioner may, at his option, still allow all or a reduced amount of the specific penalty or withholding of funds to be waived if, in his judgment, the county's deviation from the original agreement was not unreasonable under the circumstances.
- If the county fails to complete or only partially completes the terms of the agreement, the Commissioner can reinstate all or any part of the penalty deferred.
- DOR generally includes <u>daily penalty provisions</u> for failure to meet deadlines outlined in the Consent Order,
- \$500 to 1,000 per day until the deadline is met
- not to exceed the total amount of the full \$5 per parcel

DEPARTMENT of REVENUE

AG OPINION - END OF O.C.G. A. 48-5-2

- Update values any time that the market changes.
- Internal Sales Ratio analysis should determine the time for revaluation.

BOA ASSESSES PROPERTY AT FMV

Title 48, Chapter 5, Section 7 (48-5-7) BOA's duty is to assess property at 40% of FMV.

GEORGIA DEPARTMENT OF REVENUE

Assessed Value BOA OATH REQUIRES FOLLOWING FMV LAWS

Title 48, Chapter 5, Section 293 (48-5-293) BOA swears oath to follow Laws. Includes assessing at FMV.

GEORGIA DEPARTMENT OF REVENUE

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If you wait to revalue property, when you discover major problems and you do not have the time to fix them properly, then you have missed the boat.



Nothing good ever comes out of a quickie inconsistent revaluation

Department of Revenue

- Appraisal Staff performs sales ratio analysis.
- Take to BOA to be added to the minutes.
- This shows the BOA where the county stands on equalization, bias, and level of assessment.

• 48-5-263(b)(9):

(9) Compile sales ratio data and furnish the data to the commissioner as directed by the commissioner;

• 560-11-10.09(5):

 After completing all calculations, considering the information supplied by the property owner, and considering the reliability of sales, cost, income and expense information, the appraisal staff will correlate any values indicated by those approaches to value that are deemed to have been appropriate for the subject property and form their opinion of the fair market value. The appraisal staff shall present the resulting proposed assessment, along with all supporting documentation, to the board of tax assessors for an assessment to be made by that board.

• 48-5-340:

• It is the purpose and intent of this article to establish a procedure for use by the commissioner to equalize county property tax digests between counties and within counties so as to require county boards of tax assessors to make adjustments in the valuation of property to ensure uniformity and equity. The commissioner shall continue to examine the digest and exercise his responsibility to bring about property valuations that are reasonably uniform and equalized throughout the state.

Define the Problem

- Sales Ratio Analysis
- Run sales ratios by each digest class using prior year sales:
 - Residential/LM,FM,ALT
 - Agricultural/LM,FM,ALT
 - Commercial/LM,FM,ALT
 - Industrial/LM,FM,ALT
 - R,A,C,I/LM,FM,ALT (Overall)

Department of Revenue

Residential

LM

FM

ALT

Sales Criteria						1000	ons Selected: 4	
Starting Date	01/01/20	21		Reason	ADMINISTRATOR'S DEED AFFIDANT OF POSSESSION			
Ending Date	03/01/20	and the second s		ALT - ALA	AFFIDAVIT OF DESCENT			
State Study				FM - Fair N	[ALT] BANK LIQUIDATION BANK SALE - FMV			
State Story	0				Market Value			BANK SALE NOT FMV
						is decimal: 71	4 as 0.07) 0.00	RANK TO BANK
Real Propert	y Criteria		WinGAP - Sales	Ratio Analy	/sis - [User I	D	- C	× ILL ACTION FINAL CONSENT ORE
Starting Map	1.2.12						Print Options	CASE SETTLEMENT
Ending Map			12.2	LCI	Actual	UCI	O Summary	MERCIAL SALE PANY TO INDIVIDUAL
			Median	0.2482	0.2612	0.2813	ODetals	CONSERVATION EASEMENT:
	Neighbor	hood	Aggregate	0.2365	0.2501	0.2637		SERVATOR'S DEED PORATION TO CORPORATION
Starting		TROUT .	COD	0.3170			Print Order	RECTED WARRANTY DEED
Ending		-	PRD	1.1503			Detailed Report	RECTIVE DEED OF ASSENT RECTIVE EXECUTORS DEED
Li i di i g		_		1.1503	4		Pint	RECTIVE QUIT CLAIM DEED
Residential I	morovem	ent Crite	Number of Samples				User may sort	RT ORDER D OF ASSENT
i i canocinina i	Starting	0.00000000	Lowest Ratio	245			interactively on the	OF CORRECTION QUIT-CLAIN
Grade			Highest Ratio	0.1032	1		report	D OF GIFT RCE BASED TRANSFER
YR Buit	0	0	nighest nato	0.6838	View A	ятау		RCE BASED TRANSFER
EFYR Buit	0	0	Min Sample Size	4	í -			UTOR'S DEED
	0	0	Standard Deviation	0.1083				Fair Market - Improved
Heated Area	0	0			8			LY SALE LY TRUST
Commercial I	mprovem	ent Crit	100%					LJUDGEMENT & DECREE
	Starting	Ending						ECLOSURE DEED NT OF EASEMENT
Grade	0	0						/IDUAL TO COMPANY TRANSF
YR Built	0	0	Report Title				Exit	T TENANCY Land Market - Vacant
EFYR Buit	0	0						ESTATE DEED
	v	0						LIVING TRUST
								MAINTENANCE EASEMENT MERGER DOCUMENT
ecords Process	ed:	2	45 Selected	2	45 🕜 True S	tudy		MINERAL INTEREST
Clip Samples	Usel	MKTVAL	Use MA	V	DOAA			4
Print Screen	Hel	2	Use MA	V-VAL	Use Fu	ture SP v Fut	ture CV	
					Use R	ture SP v Liv	e CV Ca	ncel Run Exit

Agricultural

LM

FM

ALT

Sales Criteria	9						ons Selected: 14	
Starting Date Ending Date	01/01/20			eason ALT - All A FM - Fair I	[ALT]: "Large Tract ALT [ALT]: "Rural Transformal ALT			
State Study	0			LM - Land Time: Ann	Market Valu ual % (enter a	as decimal: 71	Las 0.07 0.00	[ALT] *Small Tract ALT [ALT] > 1 Parcel sold by bank (Bulk) [ALT] Adjoining Property Owner [ALT] Auction Sale
Real Propert	y Criteria		WinGAP - Sales	Ratio Analy	/sis - [User I	D =		 Bank Sale Parties are a Lending Institution
Starting Map Ending Map		_	Median	LCI	Actual	UCI 0.3591	Print Options	DING RAZED AFTER SALE NOT BE CLEARLY ID. RCH, SCHOOL, LODGE, OR FR/
	Neighbor	hood	Aggregate	0.2825	0.2954	0.3083	O Details	ction Deed es County Line & Application
Starting Ending	-		COD PRD	0.2189			Detailed Report	of Gift D OF TRUST OR OTHER SECUL D RESERVES UNTO THE GRAM Shows \$3 or less in revenue star
Residential Improvement Crit Starting Ending			and the second second second	247	2		User may sort interactively on the	e or Executor's Deed pt property conveyed Fair Market Value CED SALE
Grade YR Buit	Grade 0 0		Highest Ratio 0.699		report			ECLOSURE amment buyer or seller
EFYR Built	0	0	Min Sample Size Standard Deviation	4				KGRANTEE IS KNOWN REALES NOT INCLUDED IN TAX RECOR
Heated Area	0	0		0.1037				OVEMENTS SOLD BEFORE CC ment Recorded is not a Warranty
Commercial	Starting	Ending	100%					Investor LVES CHURCH n Affiliated Parties Land Market Sale
Grade YR Buit	0	0	Report Title				Ext	istate deed Jation Sale
EFYR Buit	0	0						ALT More than 1 parcel sold Not the 1st Page of the Deed NULL
Clip Samples		MKTVAL	147 Selected Use MA	V	47 True S DOAA		ture CV	OTHER, UNKNOWN, PLEASE ADD I
					Use Fu	ture SP v Liv	e CV Car	ncel Run Exit

Commercial

LMFMALT

Sales Criteri		Class Strat F	Reason		Reas	ons Selected: 15	Additional
Starting Date Ending Date State Study	01/01/2021		FM - Fair I LM - Land	Arms Length I Market Value I Market Valu	e		Appraisal's by Audit Department [ALT]:Auction Sale [ALT]:Bank - ALT Bank - Non ALT Change in Use
Real Proper	tu Critoria	WinGAP - Sales			as decimal: 7' D	% as 0.07) 0.00	Charty X Church - ALT
Starting Map			LCI	Actual	UCI	Print Options	ch - Non ALT act en I Date Not Current Year
-	Neighborhood	Median Aggregate	0.2646	0.3230	0.3635	O Details	of Correction Estate
Starting Ending		COD PRD	0.3345			Print Order	mment ved After Sale vement Not on Digest
Residential	Improvement Cri Starting Endin	t Number of Samples Lowest Ratio	76 0.1086			User may sort interactively on the	vement Removed After Sale np Kin - ALT Non ALT
Grade YR Built	0 0	Highest Ratio Min Sample Size	0.6282	View /	Array	report	e Home Included - Non ALT
EFYR Built Heated Area	0 0 0 0	Standard Deviation	6 0.1307				Mobile Home Included in Sale Counties Multi Parcel - ALT
Commercial	Improvement Cr Starting Endin						Parcel - Non ALT Neighbors - ALT Ibors - Non ALT eason
Grade YR Built	0 0	Report Title				Exit	Elason Elason MV
EFYR Built	0 0	1					Public Util [ALT]:Purchaser is Developer - ALT
ecords Process ∕Clip Samples		76 Selected		76 True S			Purchaser is Developer - Non ALT Quit Claim
Print Screen	Help	Use MA	Maria a	Use Fi	iture SP v Fu	Et anno	ncel Run Exit

Industrial

LMFMALT

Sales Criteria	а		Class Strat	Reason		Reas	ons Selected: 15	Additional
Starting Date	01/01/202	1			Arms Length F	-140000	una Jeleuteu. 13	Appraisal's by Audit Department
Ending Date	03/01/2022	2		tent of the little in the	Market Value			[ALT]:Auction Sale
State Study					Market Value			[ALT]:Bank - ALT Bank - Non ALT
			1000 C			as d <u>ecimal: 7</u> %	4 as 0.07) 0.00	Change in Use
		1	WinGAP - Sales	Ratio Anal	ysis - [User l	D =		X Church - ALT
Real Proper	- and the second second							ch - Non ALT act
Starting Map	10000			LCI	Actual	UCI	Print Options	en
Ending Map	0.00		Median	0.0000	0.3122	0.0000	OSummary	Date Not Current Year of Correction
			Aggregate	0.0000	0.3286	0.0000	ODetails	Estate
2.0	Neighborho	bod					Print Order	Fair Market Value
Starting			COD	0.2800			Detailed Report	mment
Ending			PRD	1.1786				ved After Sale
							Print	vement Removed After Sale
Residential		2011 (March 19	Number of Samples	4			User may sort interactively on the	hp Kin - ALT
	Starting	Ending	Lowest Ratio	0.2967			report	Non ALT
Grade	0	0	Highest Ratio	0.6282	View A	vray		Land FMV - ALT
YR Built	0	0	Min Sample Size	0				e Home Included - Non ALT
EFYR Built	0	0	Standard Deviation	0.0000				Mobile Home Included in Sale
Heated Area	0	0		0.0000				Multi Parcel - ALT
Commercial	Improveme	nt Crit	100%					Parcel - Non ALT Neighbors - ALT
		Endina						bors - Non ALT
Grade	0	0						eason Conv
YR Built	0	0	Report Title				Exit	MV
EFYR Built	0	0	1					Int Int Personal Property
	U	U						Public Util
								[ALT]:Purchaser is Developer - ALT Purchaser is Developer - Non ALT
ecords Process	ed:		4 Selected		4	itudy		Quit Claim
Clip Samples	Use Mi	KTVAL	Use M/		DOAA			× >
Print Screen	Help		Use M/	AV-VAI	Use Fr	ture SP v Fut	ture CV	

Overall (R,A,C,I)

LM

FM

ALT

Sales Criteria Starting Date		21		eason			ons Selected: 4	ADMINISTRATOR'S DEED AFFIDANT OF POSSESSION
Ending Date	03/01/20	22		ALT - AI A FM - Fair N	AFFIDAVIT OF DESCENT			
State Study	0				Market Value			ALTEBANK LIQUIDATION BANK SALE - FMV
					ual % (enter a	-	00 007 000	BANK SALE NOT FMV
		. 1	WinGAP - Sales		and the second se		2	RANK TO BANK
Real Propert	y Criteria	10		and a second	and the second sec			ACTION FINAL CONSENT ORE
Starting Map		-		LCI	Actual	UCI	Print Options	CASE SETTLEMENT MERCIAL SALE
Ending Map	1.00	< []	Median	0.2675	0.2832	0.2990	O Summary	PANY TO INDIVIDUAL
			Aggregate		and the second second	-	ODetails	CONSERVATION EASEMENT : SERVATOR'S DEED
	Neighbor	hood	, gyregaic	0.2771	0.2888	0.3005	Print Order	PORATION TO CORPORATION
Starting			COD	0.3012	1			RECTED WARRANTY DEED RECTIVE DEED OF ASSENT
Ending			PRD	1.0419			Detailed Report	RECTIVE EXECUTORS DEED
							Print	RECTIVE QUIT CLAIM DEED BT ORDER
Residential	mprovem	ent Criti	Number of Samples	315	64 - C		User may sort	D OF ASSENT
	Starting	Ending	Lowest Ratio	0.1032			interactively on the report	0 OF CORRECTION QUIT-CLAIN D OF GIFT
Grade	0	0	Highest Ratio	0.6838	Vew	krav	report	RCE BASED TRANSFER
YR Buit	0	0						RCE BASED TRANSFER
EFYR Built	0	0	Min Sample Size	4				UTOR'S DEED
Heated Area	0	0	Standard Deviation	0.1058				Fair Market - Improved
			100%					LY TRUST
Commercial I			100%					L JUDGEMENT & DECREE ECLOSURE DEED
	Starting	Ending						NT OF EASEMENT
Grade	0	0	Report Title				Ext	IDUAL TO COMPANY TRANSF
YR Buit	0	0					Ext	Land Market - Vacant
EFYR Built	0	0						LIVING TRUST
								MAINTENANCE EASEMENT
ecords Process	ud-	3	15 Selected	3	15 🛃 True S	2040 C		MERGER DOCUMENT MINERAL INTEREST
Sector Constants		MKTVAL	Use MA		DOAA	the second s		4
Clip Samples Print Screen	Hel		Use MA			ture SP v Fu	ture CV	
mint Screen	Hel	P	C) ORE MIN			dure SP v Liv		ncel Run Ext

In House ? BOA Needs?

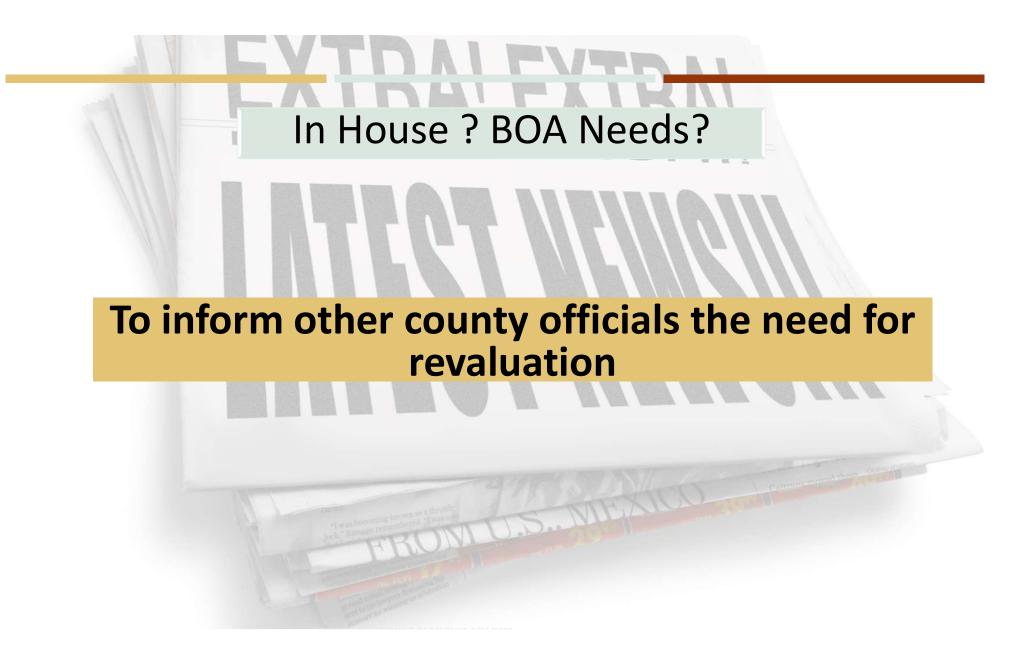
Adequate Competent Staffing Levels

- IAAO Recommends
 - 1 Appraiser for 2500-3500 Parcels



In House ? BOA Needs?

Adequate Space and Equipment

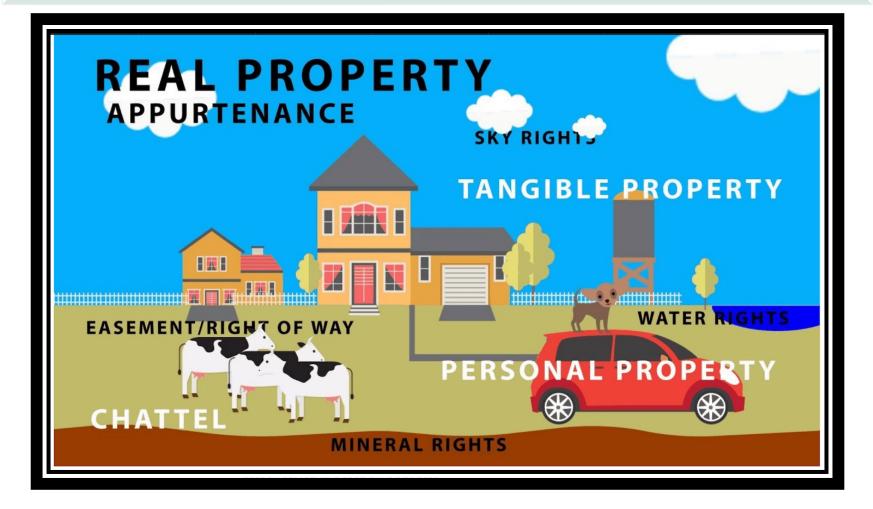


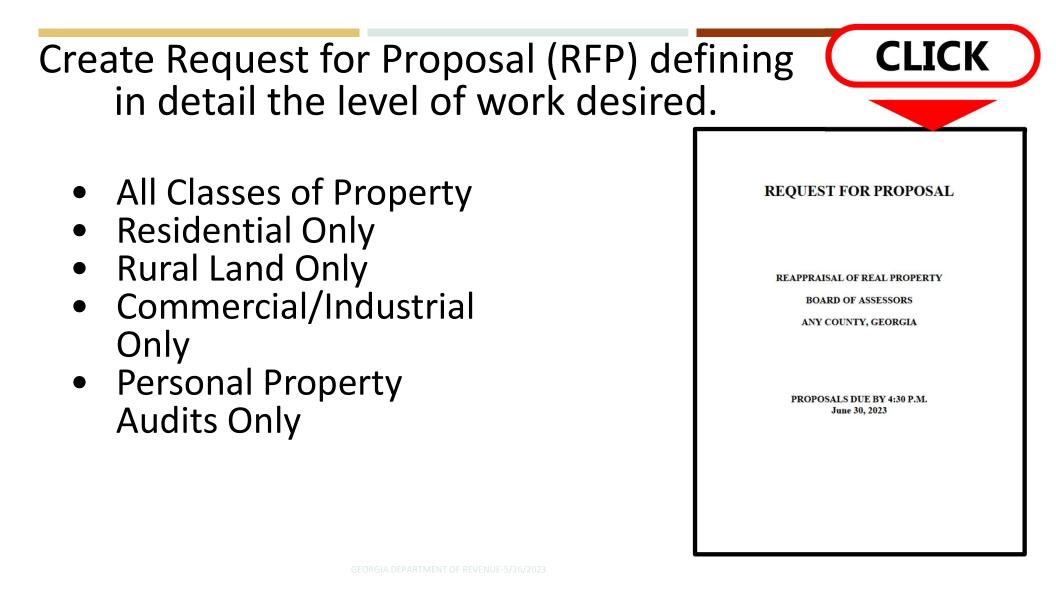
In House ? BOA Needs?

 Inform the County Governing Authority, School Board, Cities, and Public revaluation is being done



Determine what type of property needs revaluing.





Real Property Revaluation Services

Farley, Mendola & Voss, LLC 312 Crosstown Road PMB 202 Peachtree City, GA 30269

(770) 631-3911 Phone Contact: Joe Mendola

Georgia Mass Appraisal Solutions & Services 3439 Kelly Bridge Rd Dawsonville, GA 30534-5809 (706) 339-4396 Cell Contact: <u>Kristi Reese</u> (706) 699-2286 Cell Contact: Gregg Reese

McCormick Solutions terry.mccormick@mccormicksolutions.com Contact: Terry McCormick

Norman Appraisal Services PO Box 195 Rossville, GA 30741 (423) 933-5994 Phone Contact: Joe Norman

Technical Appraisal Services P.O. Box 4743 Macon, Georgia 31208 (478) 214-4254 Phone Contact: Melzer Nye

Tyler Assessment & Tax Division

http://www.tylerworks.com/ 3199 Klepinger Road Dayton, OH. 45406 (800) 800-2581 Phone Georgia Office: (770) 499-7323 Phone

Obtain List of Vendors

Kenneth Voss & Associates, LLC POB 190054 Atlanta, GA 31119-0054 Tel: 404.869.7970 Cell: 404.822.9595 Contact: Kenneth Voss

The Fentriss Group, Inc. P.O. Box 880 Yulee, FL 32041-0880 904-430-0033 Direct 904-710-7545 Cell <u>Steve@tfqmail.net</u> www.TheFentrissGroup.com Contact: Steve Fentriss

Personal Property Consulting Services

Mendola & Associates LLC

http://www.MendolaCPA.com 525 Clubhouse Dr Peachtree City, GA 30269-1947 (770) 631-3911 Phone Contact: Joe Mendola

Tax Management Associates

http://www.tma1.com 2225 Coronation Blvd Charlotte, NC 28227 (800) 951-5350 Phone

Tinker & Associates

(678) 364-0927 Phone (678) 232-1192 Cell Contact: Thomas A. Tinker (770) 227-8781 Phone (770) 584-7360 Cell Contact: Patrick H. Fitzwater

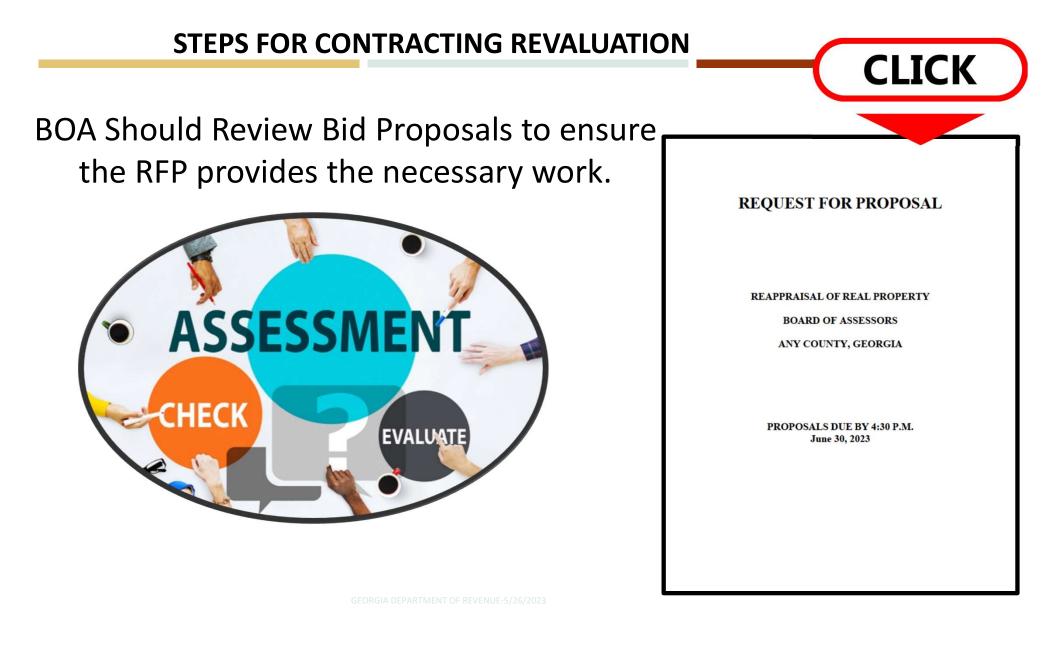
Traylor Business Services, Inc

http://www.tbs-inc.com 1301 Shiloh Rd, Bldg 320 Kennesaw, GA 30144 (770) 422-5151 Phone Contact: Bryan Traylor

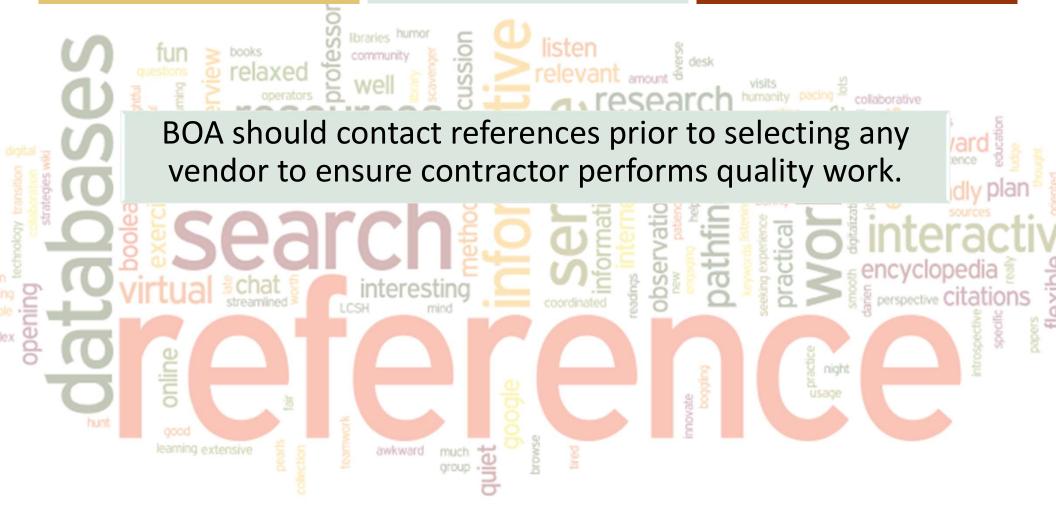
Deen's LLC

205-C Main St, Blackshear GA 31516 Email: al@deens.org (404) 558-8417 Cell Contact: Al Deen, CEO Auditor/Consultant

Mail RFP to each Vendor for Bid Proposals.



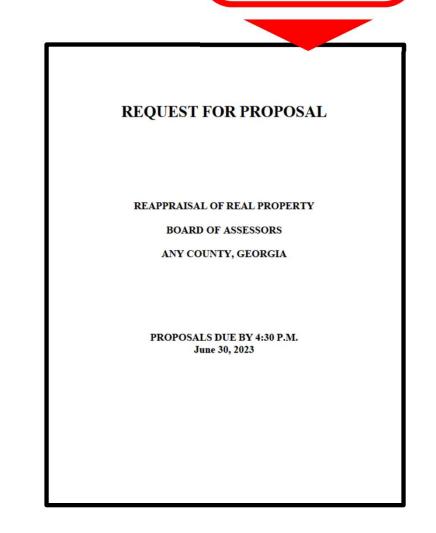
STEPS FOR CONTRACTING REVALUATION



STEPS FOR CONTRACTING REVALUATION

 BOA approve bid and recommend the contractor to the BOC.



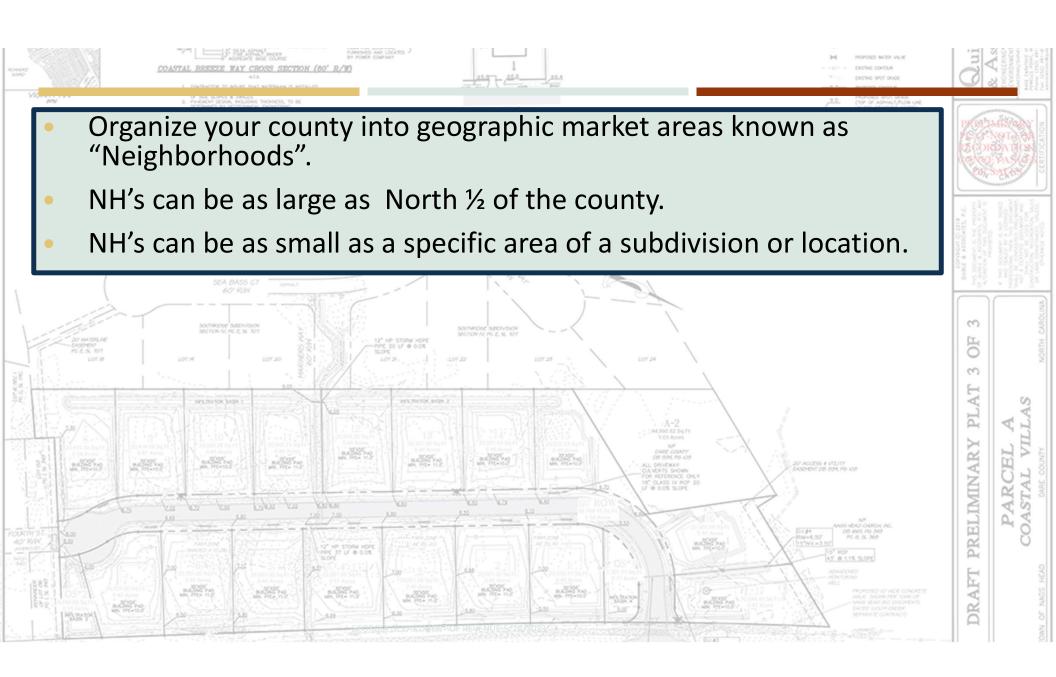


CLICK

- BOA & Appraisal Staff should review phases of work completed by contractor.
- Prior to approving payment.
- This policy ensures the county gets a quality job.



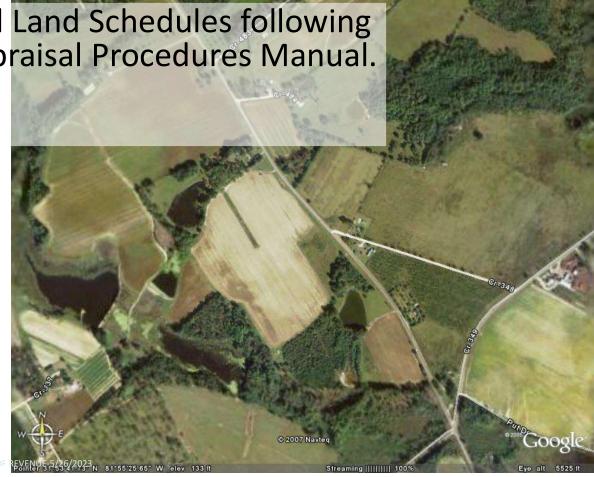




Create Neighborhoods and Sub-Neighborhoods

escription S	Search	Begins With	~						Search		
		1					\checkmark	Show Mate	hes Only		
RECID	Neigh	Descripton				Rurlandadj	Reslandadj	Resimpadj	Comimpadj	Acesoryadi	^
9	00512	EXEMPT				1.00	1.00	1.00	1.00	1.00	
506	00522	PUBLIC UTI	LITY			1.00	1.00	1.00	1.00	1.00	
229	01245	HILLVIEW				1.00	1.00	1.00	1.00	1.00	
236	01252	INGLEWOO	D			1.00	1.00	1.00	1.00	1.00	
321	01337	ORCHARD H	HILLS			1.00	1.00	1.07	1.00	1.00	
341	01357	PINE NEEDI	E HILLS			1.00	1.00	1.00	1.00	1.00	
352	01368	QUAIL RUN				1.00	1.00	1.00	1.00	1.00	-
355	01371	RAMBLEWC	00D			1.00	1.00	1.28	1.00	1.00	
381	01397	SHERWOOD) FOREST			1.00	1.00	1.00	1.00	1.00	
455	01471	WHISPERIN	IG PINES			1.00	1.00	1.06	1.00	1.06	
457	01473	WHITESVIL	LE			1.00	1.00	1.00	1.00	1.00	
504	01520	STATESBOR	RO URBAN (C	ITY LIMITS)		1.00	1.00	1.00	1.00	1.00	
521	01521	HARTFORD		1.57		1.00	1.00	1.00	1.00	1.00	
512	01528	KINGSWOO	D			1.00	1.00	1.00	1.00	1.00	
489	02505	BROOKLET	URBAN			1.00	1.00	1.00	1.00	1.00	-
324	03340	PARADISE B	ESTATES			1.00	1.00	1.00	1.00	1.00	
501	03517	PORTAL UR	BAN			1.00	1.00	1.00	1.00	1.00	v
<	50						5 (S			>	k.
Code:	00	512	Edit	ĺ							
Description:	EX	EMPT	100								
Adjustme	1000										
- Rural Lar	nd	Res Land	Res Imp	Com Imp	Accessory Imp						
1.00	072	00	1.00	1.00	1.00						
2				4							
٩	Help				Cancel	New	Delet	e	Apply	OK	

- Build Urban and Rural Land Schedules following procedures in the Appraisal Procedures Manual.
 - 560-11-10-.09(3)(b):
 - 560-11-10-.09(3)(b)2(v):



Don't forget to extract Timber from Sales!!!

- (v) Standing Timber V560-11-10-.09(3)(b)2(v):
- Standing Timber Value Extraction. When determining the market value of land underlying standing timber, where such standing timber is taxed in accordance with Code section 48-5-7.5, the appraiser shall not rely exclusively on the sales prices of such land that has recently had the timber harvested. Rather he or she shall also consider sales of land with standing timber after the value of such standing timber has been determined in accordance with this subparagraph and deducted from the selling price.

Sources for cost data

- Cost Manuals
- Residential & Commercial



- Sources for cost data for Structures.
- Local General Contractors and Developers.



- Building Materials Suppliers.
 - Cost Websites





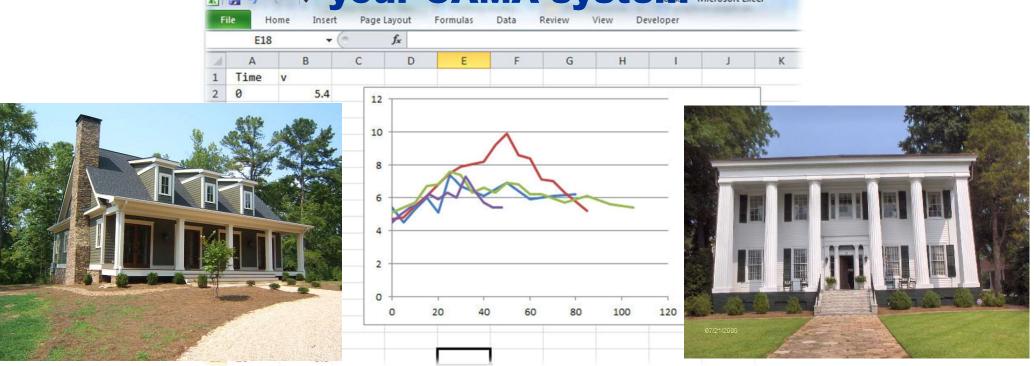
Organize data in cost schedules in the CAMA System for easy cost updating.

Residential Cost Tables





Build Excel Spreadsheet to organize costs for your CAMA system. Microsoft Excel



RES CAMA Cost Schedule Sheet For Data Input



Microsoft Excel Worksheet



Microsoft Excel Worksheet

RES Calculation Sheet

Manually to explain how CAMA calculated Value

Fill in new costs from spreadsheet

WinGAP - Residential Schedules - [User ID = gmhilton] ... ? ×

Base Area Base Dollars Increment Base Increment Factor

Maximum Area Minimum Area Heat Dollars Heat Attic Type Attic Quality Attic Finish Adjustment Basement Coverage Basement Finish Basement Quality Basement Finish Adjustment

Help

Ceiling Exterior Wall Miscellaneous Items (Fireplace) Floor Construction Floor Finish Foundation Interior Wall Observed Condition Occupancy Plumbing Roof Shape Roofing Story Height Improvement Labels Preferences Close

Percent Complete Codes

Georgia Department of Revenue-5/26/2023

Determine if you have adequate Use Types

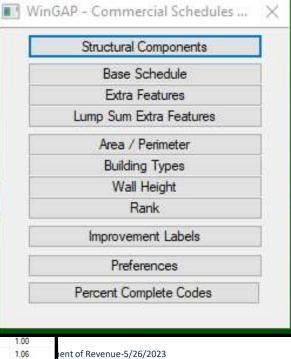
USED_CODE	BLDG_TYPE	NAICS	PC_BASE	DESCRIPT	PRICE_CODE	TABLE	LIFE1	LIFE2	LIFE3	LIFE4	LIFE5	CC_MOD1	CC_MOD2	CC_MOD3	CC_MOD4	CC_MOD5
1634	016		99.390000	Pavilions	1	0	40	40	40	35	35	1.02	1.02	1.02	1.00	1.01
2092	064		38.000000	Prefabricated Metal Buil	1	0	30	30	30	30	30	1.00	1.00	1.00	1.00	1.00
1545	015		158.220000	Public Libraries	1	0	45	45	45	45	45	0.99	0.99	0.99	0.99	0.99
2050	018		95.000000	Relocatable Offices	1	0	25	25	25	25	25	1.04	1.04	1.04	1.04	1.04
1247	013		128.360000	Restaurant	1	0	35	35	35	35	35	1.08	1.08	1.06	1.04	1.06
1243	013		139.150000	Restaurant Fast Food	1	0	35	35	35	35	35	1.08	1.08	1.06	1.05	1.06
1253	013		90.000000	Retail Stores	1	0	40	40	40	40	40	1.07	1.07	1.05	1.04	1.05
1257	013		36.960000	Roadside Markets	1	0	25	25	25	25	25	1.07	1.07	1.07	1.05	1.06
2097	064		75.180000	Self Serve Car Washes	1	0	25	25	25	20	25	1.00	1.00	1.00	1.00	1.00
1411	014		23.250000	Service Garage Shed	1	0	30	30	30	25	25	1.01	1.01	1.01	1.00	1.01
1414	014		54.840000	Service Repair Garage	1	0	40	40	35	35	35	1.03	1.03	1.03	1.00	1.01
1895	017		63.720000	Shed Office Structures	1	0	30	30	30	30	30	1.06	1.06	1.06	1.02	1.04
1131	012		96.460000	Single Family Residences	1	0	50	50	50	50	50	1.07	1.07	1.07	1.05	1.07
1430	014		55.600000	Storage Garage	1	0	35	35	35	35	35	1.01	1.01	1.01	1.00	1.01
1440	014		36.850000	Storage Warehouse	1	0	50	45	40	40	40	1.03	1.03	1.03	1.00	1.01
2151	013		89.130000	Supermarkets	1	0	40	40	40	35	35	1.08	1.08	1.08	1.05	1.06
1556	015		155.000000	Veterinary Hospital	1	0	45	45	40	40	40	1.01	1.01	1.01	0.99	1.00
1268	013		52.250000	Warehouse Discount St	1	0	30	30	30	30	30	1.08	1.08	1.08	1.05	1.06
1272	013		70.200000	Warehouse Food Store	1	0	30	30	30	30	30	1.08	1.08	1.08	1.05	1.06

Commercial Cost Tables

Georgia Department of Revenue-5/26/2023

Fill in new costs for Commercial/Industrial.

USED_CODE	BLDG_TYPE	NAICS	PC_BASE	DESCRIPT	PRICE_CODE	TABLE	LIFE1	LIFE2	LIFE3	LIFE4	LIFE5	CC_MOD1	CC_MOD2	CC_MOD3	CC_MO
1634	016		99.390000	Pavilions	1	0	40	40	40	35	35	1.02	1.02	1.02	1.00
2092	064		38.000000	Prefabricated Metal Buil	1	0	30	30	30	30	30	1.00	1.00	1.00	1.00
1545	015		158.220000	Public Libraries	1	0	45	45	45	45	45	0.99	0.99	0.99	0.99
2050	018		95.000000	Relocatable Offices	1	0	25	25	25	25	25	1.04	1.04	1.04	1.04
1247	013		128.360000	Restaurant	1	0	35	35	35	35	35	1.08	1.08	1.06	1.04
1243	013		139.150000	Restaurant Fast Food	1	0	35	35	35	35	35	1.08	1.08	1.06	1.05
1253	013		90.000000	Retail Stores	1	0	40	40	40	40	40	1.07	1.07	1.05	1.04
1257	013		36.960000	Roadside Markets	1	0	25	25	25	25	25	1.07	1.07	1.07	1.05
2097	064		75.180000	Self Serve Car Washes	1	0	25	25	25	20	25	1.00	1.00	1.00	1.00
1411	014		23.250000	Service Garage Shed	1	0	30	30	30	25	25	1.01	1.01	1.01	1.00
1414	014		54.840000	Service Repair Garage	1	0	40	40	35	35	35	1.03	1.03	1.03	1.00
1895	017		63.720000	Shed Office Structures	1	0	30	30	30	30	30	1.06	1.06	1.06	1.02
1131	012		96.460000	Single Family Residences	1	0	50	50	50	50	50	1.07	1.07	1.07	1.05
1430	014		55.600000	Storage Garage	1	0	35	35	35	35	35	1.01	1.01	1.01	1.00
1440	014		36.850000	Storage Warehouse	1	0	50	45	40	40	40	1.03	1.03	1.03	1.00
2151	013		89.130000	Supermarkets	1	0	40	40	40	35	35	1.08	1.08	1.08	1.05
1556	015		155.000000	Veterinary Hospital	1	0	45	45	40	40	40	1.01	1.01	1.01	0.99
1268	013		52.250000	Warehouse Discount St	1	0	30	30	30	30	30	1.08	1.08	1.08	1.05
1272	013		70.200000	Warehouse Food Store	1	0	30	30	30	30	30	1.08	1.08	1.08	1.05



1.06

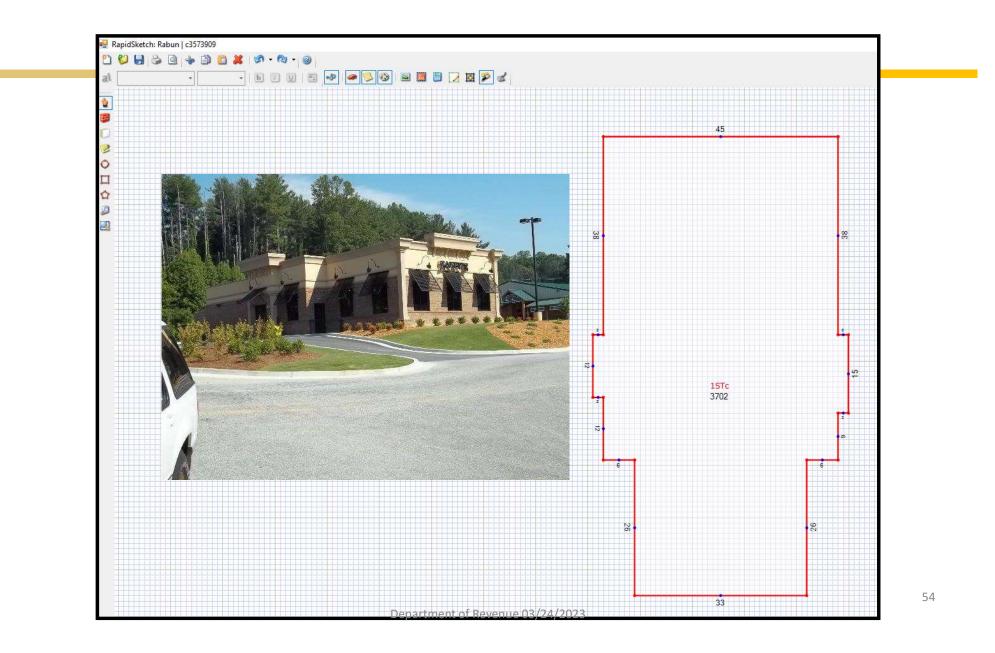
CALCULATOR VS. SEGREGATED

Segregated – cost per square foot for major building components.



Calculator – cost per square foot for various frame classes, occupancy types, and qualities.





	Structural Info 1		0.22			Structural Info 2			Structural Info 3	2	
	Description		%	QC	8	Description	%	QC	Description	%	QC
Foundation	Continuous Footing	~	100	AV	~	~	0	~	~	0	~
Wall Frame	Wood Frame	~	100	AV	~	~	0	~	Ý	0	~
Ext Wall	Common Brick	~	90	AV	\sim	Stucco on Wd 🛛 🗸 🗸	10	AV 🗸	~	0	~
Roof Frame	Steel Frame Truss	~	100	AV	~	~	0	~	~	0	~
Roof Cover	Tar & Gravel	~	100	AV	~	~	0	~	~	0	~
Floor Const	Slab Above Grade	~	100	AV	~	~	0	~	×	0	~
Floor Finish	Ceramic Tile	~	100	AV	~	~	0	~	~	0	~
Int Finish	Sheetrock	~	100	AV	~	~	0	~	~	0	~
Ceiling Fin	Rf/WI Ins	~	100	AV	~	~	0	~	~	0	~
Wiring		~	0		~	~	0	~	~	0	~
Heat / Air	Heat Pump/Pckd Roof /	~	100	AV	~	~	0	~	~	0	~
Lighting		~	0		~	~	0	~	~	0	~
14									Cancel Apply	-	ОК
		-00	001110	me				c	Cancel Apply		UN

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Department of Revenue 03/24/2023

Pricing

1243
1243
013
2022
1.000000
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3702
274
1.000000
1.000000
1.060000
1.050000
139.150000

n

0.00	Grade
0.00	Phy
0.00	Ovr Phy
0.00	Econ
0.00	Func
0.00	Other
0.00	% Complete
0.00	Neighborhood
0.00	Total Structure P
0.0	Structure RCN
0.0	Structure Value
0.00	Extra Feature Val
0.00	FMV

	130
	0.80
	0.00
	1.00
	1.00
	1.00
	1.00
	1.00
oints	154.87
	745327
	596262
ue	0
	596262
	Done

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٩

Pricing

CLICK

Description	Desc/Cost/Factors	Calculations
Built-as Code/Description	1243-Restaurant Fast Food	
Used-as Code/Description	1243-Restaurant Fast Food	
Overall Commercial Base for County	1.00	
Used-as Code Base Cost	139.15	
Construction Type (Framing, walls, etc) Multiplier	1.05	
Wall Height Multiplier	1.00	
(BaseArea/Perimeter Multiplier=APRatio) APFactor	1.06	
Story Height Cost Factor	1.0000	
\$PSFT_WO_ADDS-Structural Elements	Total Structure Points	154.87
Heating&Cooling Type Add \$ X STHT Cost Factor	\$-	-
Flooring Type Add \$ X STHT Cost Factor	\$ -	-
Adj\$PSQFT_W_ADD\$-Structural Elements	Total \$ Sructural Elements	154.87
Base Area	3702	
Grade	1.30	
RCN		\$ 745,327.00
PHY (DEP) or (OVR DEP)	0.80	
Economic Obsolsescence	1.00	
Functional Obsolescence	1.00	
Other Factor	1.00	
Percent Complete	1.00	
NBHD Factor	1.00	
Structure Value		\$ 596,262.00
Extra Feature		\$-
BLDG/SECTION Value		\$ 596,262.00
FMV		\$ 596,262.00

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57

Research data from reliable sources and build income models.

If data is not available, make sure you have evidence that you at least tried to gather income data from sources. (e.g., rural area)

RECID	Catcode	Descrip
1	1	APARTMENTS
2	2	RETAIL
3	3	OFFICE
4	6	LODGING
5	5	WAREHOUSE
6	7	RESTAURANT
7	8	MISC
8	9	LAND
9	10	AUTOMOTIVE

RECID	Modelkey	Modeltype	Descrip			Unit 1 Desc	~	
49	49	1	RESTAURANTS -	MAJOR TENANT				
50	50	1	RESTAURANTS -	BAR / TAVERN				
51	51	1	RESTAURANTS -	RESTAURANTS - FAST FOOD - FRANCHISE				
52	52	1	WAREHOUSE - C	LIMATE CONTROL		-		
53	53	<u>i</u>	WAREHOUSE - G					
54	54	10.00	WAREHOUSE - M				_	
55	55	نين ا	WAREHOUSE - M	00.700				
< 56	56	1	WAREHOUSE - M	HI THISE STORA	GF		× *	
Model Type Model Category				APARTMENT	S		~	
□\$/SF	Mo	del Descript	tion	APARTMENTS - GENERAL				
S / Room	Un	it Descriptio	n	Unit Rent			-	
S / Bedroor	n EF	FECIENCY		500.00	\$ / SF		0.00	
GRM	11	BED ROOM		600.00	\$ / Room			
	21	BED ROOM		1000.00	GRM		0.00	
	31	BED ROOM	1	1500.00	Vacancy %	10		
Monthly Rate	41	BED ROOM	1	1750.00		30		
omments	5	BED ROOM	1	2000.00	Cap Rate	8.000		
Help	TF	RADITIONA	L APARTMENTS				<	
пер		Cancel	Delete	New		ОК	-	

- If schedule changes are made, run reappraise for the property type that is impacted by the schedule modification
 - Note that it is always a good idea to run reappraise by each property type to ensure that all current values are calculated correctly.

Ending TES-T -004. Neighborhood S/D Name (RPGI)	+ +	
		323
57 D Mallie (Fil Cil)		·
	,	1
Use ADV Query		
Parcel Num	ber	
Property Type		
	Calculate Taxes	
Residential Improvements Commercial Improvements Accessory Improvements	Urban Land	
Conservation Use		
FLPA Use Value		
	Income	
State Homestead		
Records Processed:		-
Total Records		Reappraise
Percent Processed	0%	
Other Information		
Appraiser Name		~
1.		
Usla	Cancel	Finished
Help	Cancel	rinished

Have you fixed all your problems?

- Again, run sales ratios by each digest class using prior year sales:
 - Residential/LM,FM,ALT

- □ Agricultural/LM,FM,ALT
- Commercial/LM,FM,ALT
- Industrial/LM,FM,ALT

Starting Date Ending Date State Study	• / / / /			Strat 1 3 4 5	FM - Fair	Market d Mark				0	Improved Land Mai Lease Ac	proved Afte Fair Marke rket			. ^
Real Proper Starting Map			Property	2000			 Starting Acres 	0	.00		Outlier Personal	Property, F r GPC Fina	umishings I Value 20	Include 16	e
Ending Map	Neighbort		Property	Strat Tax Dist	8		Ending Acres		Land Type						
Starting			~			~		~	□Urba						
Ending			~			~		~	Rura						
Residential															
Residential I Grade YR Built EFYR Built Heated Area	Starting 0 0 0 0 0		Ext Oc	terior Wall ccupancy served Co			~ ~ ~								
Grade YR Built EFYR Built	Starting 0 0 0 0	Ending 0 0 0 0 0 0 ent Crit	Ext Oc Ob	cupancy			~								
Grade YR Built EFYR Built Heated Area	Starting 0 0 0 0 0	Ending 0 0 0 0 0 0 ent Crit	eria	cupancy			~			~					
Grade YR Built EFYR Built Heated Area Commercial	Starting 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ending 0 0 0 0 ent Crit Ending	eria	cupancy served Co			~			~ ~					
Grade YR Built EFYR Built Heated Area Commercial Grade	Starting 0 0 0 0 0 0 0 0 0 0 0 Starting 0	Ending 0 0 0 0 0 0 ent Crit Ending 0	eria	ed As			~			> >					
Grade YR Built EFYR Built Heated Area Commercial Grade YR Built	Starting 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Ending 0 0 0 0 0 0 0 Ending 0 0	eria	ecupancy served Co ed As itt As	ondition		~			> >	<				

Residential

LM

FM

ALT

Sales Criteria Starting Date Ending Date State Study	01/01/2021	Class Strat	⊠ FM - I ⊡ LM - I	Fair Market V Land Market	ngth Reasons Value : Value	Reasons Selected: 7 nal: 7% as 0.07) 0.00	Adjoining Property Bank sale (NON-FMV) Bank sale with restrictions Bankruptcy Proceedings Changed After Sale Court Order Decree Existing Tenant is Buyer First of multiple sales in same year
Real Property Starting Map	y Criteria	WinGAP - Sales	Ratio Analy	sis - [User	D =		Foreclosure/multi parcels In Lieu of Debt Payment (foreclosure)
Ending Map			LCI	Actual	UCI	Print Options	Included Excess Personal Property Includes Intangible Assets
	Neighborhoo	Median Aggregate	0.3868	0.3905	0.3931	O Details	Includes Unknown Amount of Mortgag [ALT]:Individual to Individual - NON FN Intra Corporation
Starting Ending		COD PRD	0.1504	0.3776	0.3017	Print Order	[ALT]:Land Market - Vacant Mobile home Included In Sale [ALT]:Multi Parcel Multi parcels fmv <sb346< td=""></sb346<>
Residential In Grade	Starting Er	Number of Samples Lowest Ratio	1,836 0.1041			Ptint User may sort interactively on the report	No Sale No sales price given Non Trackable sale - current use to hig Percent Complete Improvement Plat reference only
YR Built EFYR Built	0	Highest Ratio Min Samp <mark>le S</mark> ize	0.6957	View A	Array		 Prebill MH Included In Sale Relative Sale [ALT]:Sale of foreclosed property w/ m
Heated Area	0	Standard Deviation	0.0858	į			[ALT]:Sale of Foreclosed Property(ban Sale of prop to adjoning owner [ALT]:SB346 Sale - Not FMV
Commercial I	Starting Er	100%					Tax Sale Timber Value Included in Sale To or From Government To or From Non Profit Organization
Grade YR Built EFYR Built	0	Report Title				Exit	Transfer of Convenience Undivided Interest [ALT]:Valid sale - Fair Market - Improve
lecords Processe		1836 Selected		1836 🖓 1	rue Study		•
Clip Samples Print Screen	Use MKT	V/VL III	e MAV e MAV-VAL)OAA Jse Future SF Jse Future SF		Cancel Run Exit

Agricultural LM

FM

ALT

Sales Criteria	3						1000	
Starting Date	01/01/20	19		leason			ons Selected: 14	[ALT]: 'Large Tract ALT
Ending Date	03/01/20	20			kms Length F Market Value			[ALT] "Rural Transitional ALT
State Study				1000000000	Market Value			[ALT].*Small Tract ALT [ALT]> 1 Parcel sold by bank (Bulk)
	-						% as 0.07) 0.00	[ALT] Adjoining Property Owner
			WinGAP - Sales				(ds (.07)	IAI T Auction Sale
Real Propert	ty Criteria		T WINGAP - Salles	nauo Anaiy	iana - Iorana I			Parties are a Lending Institution
Starting Map				LCI	Actual	UCI	Print Options	DING RAZED AFTER SALE NOT BE CLEARLY ID.
Ending Map			Median				O Summary	RCH, SCHOOL, LODGE, OR FR/
		-	Aggregate	0.3392	0.3488	0.3591	ODetails	ction Deed es County Line
	Neighbor	hood	Aggregate	0.2825	0.2954	0.3083		Application
Starting			COD	0.2189	1		Print Order	OF TRUST OR OTHER SECUL
Ending			PRD	1.1892			Detailed Report	D RESERVES UNTO THE GRAM
	-						Print	Shows \$3 or less in revenue star e or Executor's Deed
Residential	mprovem	ent Criti	Number of Samples	247	6		User may sort	pt property conveyed
			Lowest Ratio	0 1004			interactively on the	Fair Market Value
Grade	0	0	Highest Ratio	0 6999	View A	Array	report	ICLOSURE
YR Buit	0	0		0.0035	-	(ind)		Imment buyer or seller GRANTEE IS KNOWN REALES
EFYR Built	0	0	Min Sample Size	4				NOT INCLUDED IN TAX RECOR
Heated Area	0	0	Standard Deviation	0.1037				ved after sale IOVEMENTS SOLD BEFORE CC
	-		100%					ment Recorded is not a Warranty
Commercial	10.200.000		100%					Investor LVES CHURCH
	Starting	Ending						in Affiliated Parties
Grade	0	0	Report Title				Ext	Land Market Sale Intate deed
YR Built	0	0					EXI	lation Sale
EFYR Built	0	0	1000					ALT: More than 1 parcel sold
								Not the 1st Page of the Deed
ecords Process	ad.	2	47 Selected	2	47 🛃 True S	S. 4.		NULL OTHER, UNKNOWN, PLEASE ADD 1
		and a second second	Use MA		DOAA	1999 - P.		Then, on the thirt is the set of the
Clip Samples		MKTVAL	Use MA	Reference -	Summer of the second second	uture SP v Fu	han CV	
Print Screen	Hel	P			the second	uture SP v Liv		ncel Run Ext
					C. Come II		Ca	iver Ext

Commercial

LMFMALT

Sales Criteria		Class Strat	Reason		Reaso	ons Selected: 7	Adjoining Property
Starting Date	01/01/2021		ALT - All Am	ne Length Re	20000		Bank sale (NON-FMV)
Ending Date	03/01/2022		FM - Fair Ma	100 C 100	030113		Bank sale with restrictions
State Study			LM - Land M				Bankruptcy Proceedings Changed After Sale
			hand	al % (enter as	decimal: 7%	ae 0.07 0.00	Court Order Decree
Real Propert	v Criteria	WinGAP - Sale		CALLS CONTRACTOR OF MANY		?	Keiating Tenant is Buyer f multiple sales in same year losure/multi parcels
Starting Map			0.6250	www.www.	and the second	Print Options	u of Debt Payment (foreclosure)
Ending Map	-		LCI	Actual	UCI	O Summary	ded Excess Personal Property des Intangible Assets
	1	Median	0.3812	0.3883	0.3981	O Details	des Unknown Amount of Mortga
	Neighborhood	Aggregate	0.2961	0.3110	0.3259	Obstant	Individual to Individual - NON F Corporation
Starting		COD	0.1074			Print Order	Land Market - Vacant
Endina		PBD	1.2068			Detailed Report	e home Included In Sale Multi Parcel
			1.2000			Print	parcels fmv <sb346< td=""></sb346<>
Residential I	mprovement (Crit Number of Sample	s 87			User may sort	ale ales price given
	Starting End		0.1197			interactively on the	Trackable sale - current use to h
Grade		Highest Ratio	0.5640	View Arra		report	ent Complete Improvement eference only
YR Built	0 0		0.0040	view An	iy		MH Included in Sale
EEYR Built	0 0	Min Sample Size	1				Sale of foreclosed property w/
Heated Area		Standard Deviation	0.0709				Sale of Foreclosed Property/ba
leated Alea	0		3 S				of prop to adjoning owner SB346 Sale - Not FMV
Commercial I	mprovement	Crit 100%					Sale er Value Included in Sale
	Starting End	ling					From Government
Grade	0 0	Report Title					From Non Profit Organization
YR Built	0 0					Exit	rided Interest
EFYR Built	0 0						Valid sale - Fair Market - Improv
cords Process	od:	87 Selected	0.	777 0	4		
_				7 True Stu	ay		< 2
Clip Samples		/AL Use M			ine SP v Fut	ure CV	
Print Screen	Help		WAR WAL		ire SP v Live		ncel Run Exit

Industrial

LM

FM

ALT

Sales Criteria						100		
Starting Date	01/01/20	20		eason			ons Selected: 10	[ALT] (ALT) IMPROVED AFTER SALE [ALT] 'Large Tracts - Rural
Ending Date	03/01/20	21			ims Length F			[ALT] Small Tracts - Rural
State Study	0				Market Value Market Valu			APPRAISAL / STATE SALES STUDY (ALTER/S - IMPROVED (AFTER FOR
					CONTRACTOR CONTRACTOR	e as <u>decimal: 7</u> 1	Las 0.07) 0.00	B/S · MULTIPLE (AFTER FORECLOS
			WinGAP - Sales				7	X IMPROVED
Real Property	y Criteria		a remare - suice	and renary	inn tenter i			MULTIPLE
Starting Map	100.00			LCI	Actual	UCI	Print Options	VACANT OVED AFTER SALE
Ending Map	100.00		Median	0.0000	0.3954	0.0000	 Summary 	Improved after sale IR ALT SALE OCCURRED
			Aggregate	0.2567	0.3108	0.3649	Oetals	Multiple Parcels
	Neighbor	hood		0.2367	0.3100	0.3043	Print Order	QUALIFIED IMP - INCL PREBIL QUALIFIED IMPROVED
Starting			COD	0.1121	li l		Detailed Report	LIFIED MULTIPLE
Ending			PRD	1.1699				QUALIFIED VACANT Estate Listing
							Print	DIVIDED AFTER SALE
Residential I	mprovem	ent Criti	Number of Samples	7	1		User may sort	NOWN STATUS
	Starting	Ending	Lowest Ratio	0.2427			interactively on the report	UALIFIED IMPROVED
Grade	0	0	Highest Ratio	0.4144	Vew /	Алау		UALIFIED MULTIPLE UALIFIED VACANT
YR Buit	0	0	Min Sample Size	2				- Undisclosed Sales Price
EFYR Built	0	0	Standard Deviation	1.00				
Heated Area	0	0		0.0731				
Commercial I	mprovem	ent Crit	100%					
	Starting							
Grade	0	0	De la Tri					
YR Buit	0	0	Report Title				Exit	
EFYR Built	0	0						
				-	_			
Records Processe	ed:		7 Selected		7 True S	Budy		
Clip Samples		IKTVAL	Use MA	/	DOAA			4 1
Print Screen	Help	10.11.000	Use MA	V-VAL	Use Fi	uture SP v Fut	ture CV	
THE JUCCH	1105	10 III		0.00780	Use Fi	uture SP v Liv	e CV Ca	ncel Run Exit

SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

Overall (R,A,C,I)

LM

FM

ALT

Sales Criteri Starting Date Ending Date State Study			ØR □1 ₪ ØA □3 ₪ ØC □4 ₪	FM - Fair I LM - Land	Arms Length I Market Value Market Valu	Reasons	ons Selected		Adjoining Property Bank sale (NON-FMV) Bank sale with restrictions Bankruptcy Proceedings Changed After Sale Court Order Decree
Real Proper	ty Criteria		VinGAP - Sales	STATES OF THE STATES	and the second se	as decimal: 7º ID :	% as 0.07)	0.00	Keisting Tenant is Buyer f multiple sales in same year losure/multi parcels
Starting Map				LCI	Actual	UCI	Print O	enderes order	u of Debt Payment (foreclosure) ded Excess Personal Property
Ending Map			Median	0.3816	0.3850	0.3883	OSumn		des Intangible Assets des Unknown Amount of Mortgao
	Neighbort	bood	Aggregate	0.3361	0.3394	0.3427	O Detai	IS	Individual to Individual - NON F
Starting	Heighbon	1000	COD	0.1258	1		Print Or	der	:Land Market - Vacant
Ending	-		PRD	1.0386	-		Deta	iled Report	e home Included In Sale Multi Parcel
							1	Print	parcels fmv <sb346< td=""></sb346<>
Residential	Improveme	ent Crit	Number of Samples	2,156	1		User ma		ales price given Trackable sale - current use to h
	Starting	Ending	Lowest Ratio	0.1030			report	vely on the	ent Complete Improvement
Grade	0	0	Highest Ratio	0.6341	View /	Алтау			eference only I MH Included In Sale
YR Built	0	0	Min Sample Size	2	1				ive Sale Sale of foreclosed property w/ r
EFYR Built Heated Area	0	0	Standard Deviation	0.0793					Sale of Foreclosed Property(bar
Heated Area	0	0	[accevil]		-				of prop to adjoning owner SB346 Sale - Not FMV
Commercial	22 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전 전		100%						ale er Value Included in Sale
-	Starting	Ending							From Government
Grade YR Built	0	0	Report Title					Exit	From Non Profit Organization fer of Convenience
EFYR Built	0	0							vided Interest
	0	0							
Records Process	sed:	21	56 Selected	21	56 True S	Study			
Clip Samples	Use N	IKTVAL	Use MA						د ت
Print Screen	Help	9070112201S	Use MA	V-VAL		uture SP v Fu uture SP v Liv	77055550	Car	ncel Run Exit

- Print out to PDF Format all schedules and final ratios for approval of all schedules, ratio analysis and values.
 - Add Schedules and ratio documentation to the minutes as exhibits.

GEORGIA DEPARTMENT OF REVEN

Tools	Add- <u>O</u> ns <u>H</u> elp
P	assword Administration
S	chedules / Tables
D	epreciation
Fi	ile Maintenance
S	QL Database Utility
F	TP Utility
R	e-Appraise
P	references
C	hange Background Color
S	how Local Files Location
0	pen Local Files Location
S	et Wingap Report Viewer as default (gcsSSRS
S	et default web browser for reports as default
R	egister COM Assemblies (Requires Admin)

- Dear **Residential Improvements** Commercial Improvements Manufactured Housing Improvements Accessories Accessibility / Desirability Conservation Use Land FLPA Schedules Land Characteristics Land Influences Rural Land Subdivisions List **Timber Values** Urban Land Tax Calculation Tables ... Sale Reasons Assessment Reasons **Override** Reasons Neighborhoods Street Directory Zip Code Directory **Discovery Sources** Permit Types **Business License Types Custom Flags** Audit Letter Configuration Income Models Income Categories

W

Reappraise Machinery & Equipment

Tools Add-Ons Help Password Administration Schedules / Tables > Depreciation > File Maintenance > SQL Database Utility >	Timber Report Designer	
FTP Utility Re-Appraise Preferences Change Background Color Show Local Files Location	Real Property Personal Property Prebill Manufactured Housing Boats - ABOS	Asmt Reason
Open Local Files Location Set Wingap Report Viewer as default (gcsSSRS) Set default web browser for reports as default <u>R</u> egister COM Assemblies (Requires Admin)	Mfg Housing - NADA	Parcel Number Property Type Calculate Taxes
		Image: Precent Processed: 0% Other Information 0%
	GEORGIA D	Appraiser Name

Only if CAMA system has capability, If not, purchase new year ABOS book. Reappraise boats & motors



Password Administration Schedules / Tables > Depreciation >	Timber Report Designer Wild Search Launch Report
File Maintenance F SQL Database Utility F FTP Utility F Re-Appraise P Preferences P Change Background Color Show Local Files Location Open Local Files Location Open Local Files Location Set Wingap Report Viewer as default (gcsSSRS) Set default web browser for reports as default Register COM Assemblies (Requires Admin) P	Data Edits Growth Calculations - Normal Growth Calculations and LOCK UNLOCK Growth Calculations User Log Edit Log Photo Audit IN-EDIT Admin Year End Cleanup Future Folder Tasks Broadcast Shutdown Message Clear Shutdown Message
	Download ABOS
	Download NADA

•Only if CAMA system has capability, If not, purchase new year ABOS book.

Password Administration Schedules / Tables Depreciation	Timber Report Design	Neighborhood	Asmt Rea
File Maintenance SQL Database Utility FTP Utility		Pan Property Type	cel Number
Re-Appraise	Real Property		
Preferences	Personal Property		
Change Background Color	Prebill Manufactured Housing	9	
Show Local Files Location	Boats - ABOS		
Open Local Files Location	Mfg Housing - NADA		
Set Wingap Report Viewer as default (gcsSSRS) Set default web browser for reports as default		Records Processed: Total Records	Reapprais
Register COM Assemblies (Requires Admin)	C	Percent Processed Other Information Appraiser Name	0%

• Reappraise boats & motors

A COAL

Print a Consolidation Report

- Compare it to the previous digest years report looking for obvious errors
- Compare R1 to R1, R3 to R3, etc.

COMPARE CONSOLIDATION SHEETS PREVIOUS AND CURRENT

<u>F</u> ile S <u>Q</u> L			rts <u>Statistics</u> <u>T</u> ools Add- <u>O</u>	ns <u>I</u>	<u>H</u> elp			WinGAP - Select Cons	olidation Pa	ameters - [User ID = g	mhilton]			×
Gar Owner	Multiple Owners Re		Assessment Notices Reports Real Personal	7 inal	Prebill MH	Transfer 1	1 Tim	RECID Taxdistric			Heavyequip	Motorveh 4974430	Mobilehome 339953	Timber10
		1 2	Manufactured Housing					2 02 3 03				649500 144670	334872	
			Administration		Digest Submission Repo Data Request Form	rts		4 04			85768	11973860	18210937	1147551
		40 3	- Report <u>D</u> esigner		Average Property Values			5 05 6 06				48680 5489980		98495!
		-	Choose <u>R</u> eport Launch <u>R</u> eport Site PRC Bin - Real	1	Deleted Items Exempt Digest - Real and IAD Certificates	d Personal		7 07 8 08 9 09					11313	5204:
			PRC Bin - MH		Consolidations Exemption Codes by Tax Prebill MH Consolidation Returned Mail Items (Rei ACO Summary Batch Re	ns al and Personal) port								
				1	ACO Sheet(s) by Batch N Reappraise History Rent Restricted	lumber		All Districts		Consolidation	[Exclude Re	ent Restricted	> Parcels
					Digest Review Ovr Coun	t.		Show Gross Freepor	t					

CONSOLIDATION SHEETS

G		al Govern	ARTMENT OF REVENU iment Services Division by Digest Section	UE 2022 TAX	2022 TAX DIGEST CONSOLIDATED SUMMARY						
				#:016 Tax District: COUNTY D	ist #: 00						
			Assessmen	nt %: 040 Tot Parcels:31352							
	AG	RICULTUR	AL	CON	SERVATION USI	C					
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value				
A1	2,277		106,317,309	V3	68	1,873.32	2,084,913				
A3	428	1,675.67	3,961,813	V4	1,103	20,986.79	30,721,715				
A4	1,886	21,650.86	34,705,007	V5	1,928	222,996.42	145,114,920				
A5	1,523	69,795.08	45,142,771	V6	3		5,250				
A6	7,075		12,771,065	ENVIRON	MENTALLY SENS	SITIVE					
A7				Code	Count	Acres	40% Value				
A9				W3							
AA				W4							
AB				W5							
AF					CRTY EXEMPTIC						
AI				Code	Count	M&O	Bond				
AZ				SA	3	95,886					
		FIELD PRO		SB	0	0					
Code	Count	Acres	40% Value	SF	28	121,532,547					
G		al Govern	ARTMENT OF REVENU ment Services Division y Digest Section	UE 2022 TAX	DIGEST CON SUMMARY		TED				
			County:ANY County	#:016 Tax District: COUNTY D	ist #: 00						
			Assessmen	nt %: 040 Tot Parcels:31352							
	AG	RICULTUR	AL	CON	SERVATION USI	T.					
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value				
AI	2.277		106,317,309	V3	68	1.873.32	2.084.913				
A3	428	1,675.67	3,961,813	V4	1,103	20,986.79	30,721,715				
A4		21,650.86	34,705,007	V5		222,996.42	145,114,920				
A5		69,795.08	45,142,771	V6	3		5,250				
AG	7,075		12,771,065	ENVIRON	MENTALLY SEN	SITIVE					
				Code	Count	Acres	40% Value				
A7				W3							
A7 A9				W4							
A9				W5							
A9 AA					RTY EXEMPTIC	NS					
А9 АА АВ					CRTY EXEMPTIC	M&O	Bond				
А9 АА АВ А г				PROPE			Bond				
A9 AA AB AF AI AZ	BROWN	FIELD PRO	PERTY	PROPE	Count	M&O	Bond				



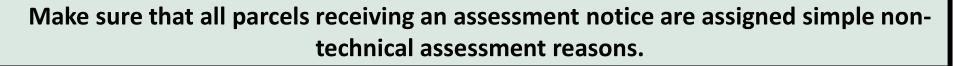
Microsoft Edge PDF Document

Georgia Department of Revenue-5/26/2023

- If consolidation sheets checkout ok, You may print Assessment Notices.
- If you have not previously run the data edits routine previously, run the routine prior to the printing of the notices.
- Print Notice of Assessments

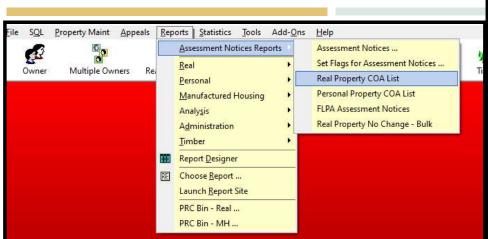
G		al Govern	ARTMENT OF REVENUE iment Services Division y Digest Section	2022 TA2	X DIGEST CON SUMMARY		TED
			County:ANY County #:016		Dist #: 00		
				040 Tot Parcels:31352			
Section 1995		RICULTUR		-	ONSERVATION USE		
Code	Count	Acres	40% Value	Code	Count	Acres	40% Valu
A1	2,277		106,317,309	V3	68	1,873.32	2,084,91
A3	428	1,675.67	3,961,813	V4	1,103	20,986.79	30,721,71
A4		21,650.86	34,705,007	V5	1,928	222,996.42	145,114,92
AS	1,523	69,795.08	45,142,771	V6	3 DNMENTALLY SENS		5,25
A6 A7	7,075		12,771,065	Code	Count	Acres	40% Valu
A9				W3	Count	Acres	40% valu
AA				W4			
AB				W5			
AF					PERTY EXEMPTION	IE	
AI				Code	Count	M&O	Bon
AZ				SA	3	95,886	Don
	ROWN	FIELD PRO	PERTV	SB	0	95,660	
	Count	Acres	40% Value	SF		21,532,547	
		Count	y Digest Section County:ANY County #:016	Tax District: COUNTY	SUMMARY		
				040 Tot Parcels:31352	Dist #: 00		
	101	RICULTUR			ONSERVATION USE		
Code	Count	Acres	40% Value	Code	Count	Acres	40% Valu
Al	2,277	Acres	106.317.309	V3	68	1.873.32	2,084,91
A3	428	1,675.67	3,961,813	V4	1,103	20,986.79	30,721,71
A4		21,650.86	34,705,007	V5		222,996.42	145,114,92
AS		69,795.08	45,142,771	VG	3		5,25
A6	7.075		12,771,065	ENVIRO	DNMENTALLY SENS	TIVE	
A7				Code	Count	Acres	40% Valu
A9				W3			
AA				W4			
AB				W5			
AF				PRO	PERTY EXEMPTION	NS	
AI				Code	Count	M&O	Bon
AZ				SA	3	95,886	
AL	TO ONLY DI	FIELD PRO	PERTY	SB	0	0	
E	Count		40% Value	SF		21,532,547	

CHECK FOR PARCELS WITH NO ASSESSMENT REASON CODES



File Edit View Query Project Tools Window Image: Comparison of the second seco	翩翩録 2 日 🖞 🌱 😙 - 🤍 - 🞯 🚽 🔎 RabunCounty2020x 🔹 🖓 🏛 🖸 - 🖕
Object Explorer Connect - Image: Brooks <	✓ RP □ □ PP RP □ □ □ □ □ □ □ □ □ □ □ □ □

- If reappraise was executed without assigning a reason, you can add one by SQL Query Program
 - SSMS Query can assign reasoncode
 - □ Type the commands to perform this function



 Print a Real Property COA and Personal Property COA List report to PDF and save on the network drive showing the parcels receiving assessment notices along with the Previous and Current Values, assessment reasons, and counts.

10000	1	True False	Print All Notices	True 🔘 False			
Die	est Classes To Include	A, C, I, Q, R, V ~					
M	4 2 of 3? ▶	N + @ @ # 🖬 🖬	₩, - 100%	÷	Find N	lext	
008	005K	8732	74,088	74,088	0	0.00 %	R
008	005M	19582	113,247	126,517	13,270	11.72 %	R
		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	011	3952	342,715	350,319	7,604	2.22 %	R
ALC: N		Building Cost Tables Adjust	ed To Reflect Market;				0.80
800	012	3953	47,179	50,549	3,370	7.14 %	R
10.44.03		Land Value Adjustment;	I 80703965	0004/0001	107.002		
800	012A	12645	177,144	193,087	15,943	9.00 %	R
		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;	0.00000000000		
800	012B	8212	103,839	112,656	8,817	8.49 %	R
12 092353		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	012C	13688	129,954	148,739	18,785	14.46 %	R
5. V 804		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	012D	14513	3,675	3,938	263	7.16 %	R
5.47504		Land Value Adjustment;	Continuose)	0945717030			
800	012E	15442	111,774	128,933	17,159	15.35 %	R
		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	012F	12584	21,329	22,852	1,523	7.14 %	R
3. G. 2004		Land Value Adjustment;		Contractor (1
800	012H	17210	28,191	29,548	1,357	4.81 %	R
an could		Land Value Adjustment;	Linear Control	CONTRACTOR OF THE OWNER OWNE			
800	012K	19113	149,372	165,678	16,306	10.92 %	R
		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	012M	19340	147,830	163,469	15,639	10.58 %	R
		Land Value Adjustment; Bu	ilding Cost Tables Adjuste	ed To Reflect Market;			
800	012N	19693	15,750	16,875	1,125	7.14 %	R
		Land Value Adjustment;					
800	012P	19694	21,329	22,852	1,523	7.14 %	R
		Land Value Adjustment;					1
800	013	3904 SB346	236,325	200,000	(36,325)	-15.37 %	A
		Value adj for 1-year Arms I	ength Transaction cap:				
008	013A	3905	26.000	26,000	n	0.00 %	R

File COA Lists With BOA Minutes

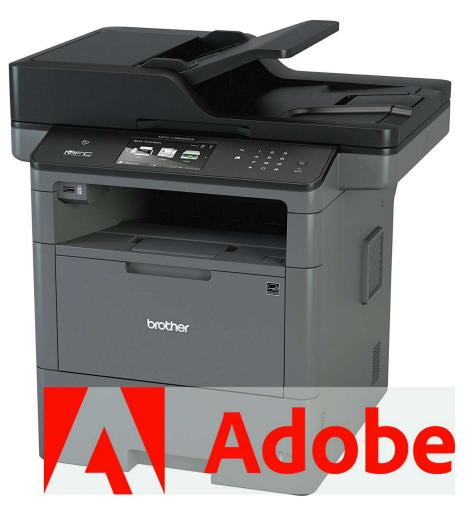
- Show the Real Property COA List PDF Reports in a BOA meeting. Also, for Personal Property Notices with a change in value
- BOA for approval of all values, Notices and the mailing of assessment notices

SEORGIA DEPARTMI

Have the BOA sign the last page and add to the report pdf and the last page as an exhibit to the BOA minutes.

Printing Assessment Notices

- You may print notices to a PDF file for a vendor to process and mail and for Archive purposes
 - Computerized backup file
 - Ability to Search record if Taxpayer claims they did not receive a notice of assessment.
 - If your CAMA system does not allow printing to a PDF format you can purchase Adobe Acrobat Pro DC
 - Adobe Acrobat Pro DC is great for editing purposes for other documents to be sent to Taxpayer.





NOA Checklist Review

Assessment Notice Checklist

- If schedule changes have been made, run reappraise for the property type that is impacted by the schedule modification (Tools >> Re-Appraise).
- Make changes to Conservation Use tables per current year table of values and run Conservation Use reappraise (Tools >> Re-Appraise >> Real Property).
- Run Data Edits (Tools >> File Maintenance >> Data Edits).
 NOTE: If you receive an error concerning Visual FoxPro Libraries, contact Tech Support for assistance.
- 4) Correct Issues noted in Data Edits Report
- 5) Print a Consolidation Report (Reports >> Administration >> Consolidation Report >> Digest) for current digest year and compare it to the previous digest year's report looking for obvious errors (compare R1 to R1, R3 to R3, etc.)
- 6) Make sure that parcels receiving notices are assigned Change of Assessment reasons. Parcels with no value change will automatically be assigned an assessment reason during printing and/or digest export.
- 7) Set Assessment Change flags (Reports >> Assessment Notices).
- Print a preliminary list of parcels receiving Change of Assessment notices for review. (Real Property COA List & Personal Property COA List)
- 9) Print Assessment Notices after review is complete.

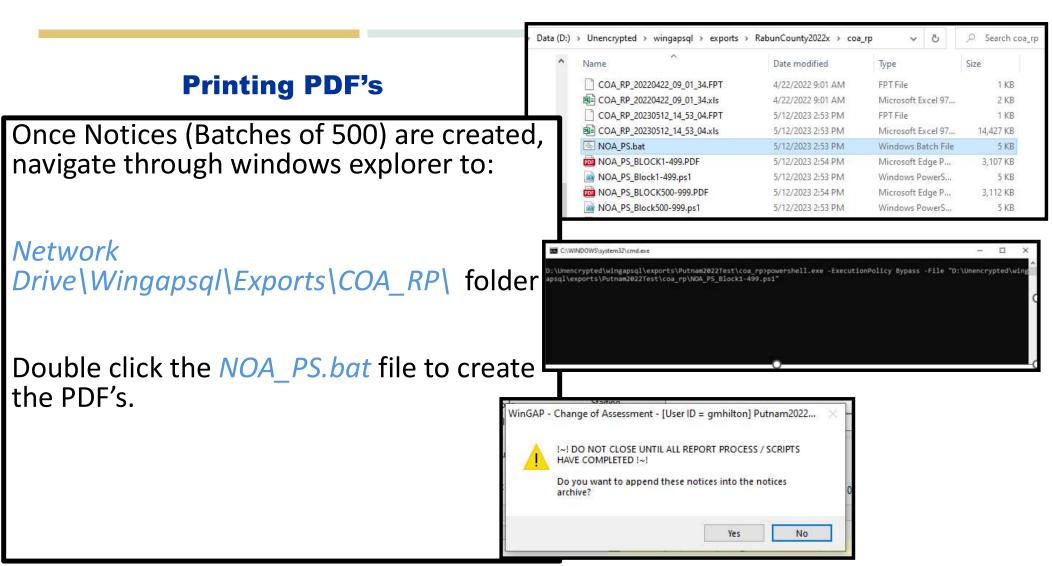
Printing NOA's to PDF's

	Select "Create Scripts (Used for printing ALL REAL notices	Mailing Date Last Day for Appeal	05/12/2023	Property Type Real OPen	onal	Appeal Term
				Print ALL Notices		45 Days
	WinGAP - Change of Assessment - [User ID = gmhilton] Putnam2022 \times	Primary Contact	John Doe, Apprasier		Block Siz	ze 500
		Alternate Contact	Jane Doe, Appraiser		Block	0
	Notices will be printed for all accounts. Do you wish to continue?	Use this contact in	formation regardless of the c	ontact information present	on the propert	y.
		Sort Order	Print Range			
		🔿 Zip Code	Starting			
	Yes No	O Parcel Number	Ending			
		Name	Count Notices	5		
		◯ Account	Count	0 Flagged Accts 0 Flags Incl Agen	Total Acct ts Tot Acct+	
		Processed:	Selected	Pen	ent	0%
rcel me cou	WinGAP - Change of Assessment - [User ID = gmhilton] Putnam2022 ×	Help		Scripts (Used for printing AL Rent Restricted Parcels	XML L REAL notic	es)
ed:	Are you sure? 0%	Properties wi Properties wi	th Digest CLASS OF "Q" th Digest CLASS OF "E" th Digest CLASS OF "E"			
	Yes No		ntaining an assessment reas	on code of "NN"	Cancel	Print Notices
elp						

Printing NOA's to PDF's

- Select "Create Scripts
 - (Used for printing ALL REAL notices)

Mailing Date Last Day for Appeal	06/26/2023	Property Type Real OPerson	al (opeal Term
Primary Contact Alternate Contact	John Doe, Apprasier	Print ALL Notices	(Block Size Block	45 Days 500 0
	Jane Doe, Appraiser	tact information present on t]	
Sort Order O Zip Code O Parcel Number	Print Range Starting Ending			
Name Account	Count Notices	0 Flagged Accts 0 Flags Incl Agents	Total Accts Tot Acct+Age	ent O
Processed:	Selected	Percen	t	0%
Help The following pro Propertie Propertie Propertie Propertie	inGAP - Change of Assessmer	mt - [User ID = gmhilton] P gapsql\exports\Putnam2022 created to assist in running	utnam2022 ?Test\coa_rp\N	



Zipping PDF's

- If you have the adobe acrobat reader installed or use your web browser (Edge), you will be able to open the file and Review the notices prior to uploading for the vendor to process and mail.
- Once reviewed and all is well, click on Type to put all PDF files in order, zip the file and upload for the vendor.
- Email the vendor once file is uploaded.

Name	ſ	Date modified	Туре	Size
COA_RP_20220422	_09_01_34.FPT 4	4/22/2022 9:01 AM	FPT File	1 KB
COA_RP_20230512	_14_53_04.FPT 5	5/12/2023 2:53 PM	FPT File	1 KB
MOA_PS_BLOCK1-	499.PDF 5	5/12/2023 2:54 PM	Microsoft Edge P	3,107 KB
NOA PS BLOCK50	0-999.PDF	5/12/2023 2:54 PM	Microsoft Edge P	S
NOA_PS_BLOCK10	00-1499.PDF	5/12/2023 2:54 PM	Microsoft Edge P	141-110 L-0050
NOA_PS_BLOCK15		5/12/2023 2:55 PM	Microsoft Edge P	
NOA_PS_BLOCK20		5/12/2023 2:55 PM	Microsoft Edge P	
NOA PS BLOCK25		5/12/2023 2:55 PM	Microsoft Edge P	3,108 KB
NOA_PS_BLOCK30		5/12/2023 2:55 PM	Microsoft Edge P	3,108 KB
Image: NOA_ Image: NOA_ Image: NOA_ Image: NOA_	Organize Unencrypted > wingapsql > expo Name	 Move to OneDrive 7-Zip CRC SHA Combine files in Acrobat 	> Select	
	COA_RP_20220422_09_01_34.FPT COA_RP_20230512_14_53_04.FPT	Share WinZip Scan for threats	> 🗐 Add to Z	ACC 213130225
es	NOA_PS_BLOCK500-999.PDF	Send to	> 🗐 Add to re	cently used Zip file >
	NOA_PS_BLOCK1500-1999.PDF	Cut Copy		-Mail Plus
	NOA_PS_BLOCK2500-2999.PDF NOA_PS_BLOCK3000-3499.PDF NOA_PS_BLOCK3500-3999.PDF NOA_PS_BLOCK3500-3999.PDF NOA_PS_BLOCK4000-4499.PDF	Create shortcut Delete Rename	Edge P Edge P Edge P	3,108 KB 3,110 KB 3,105 KB
	NOA PS BLOCK4500-4999.PDF	Properties	Edge P	3,111 KB

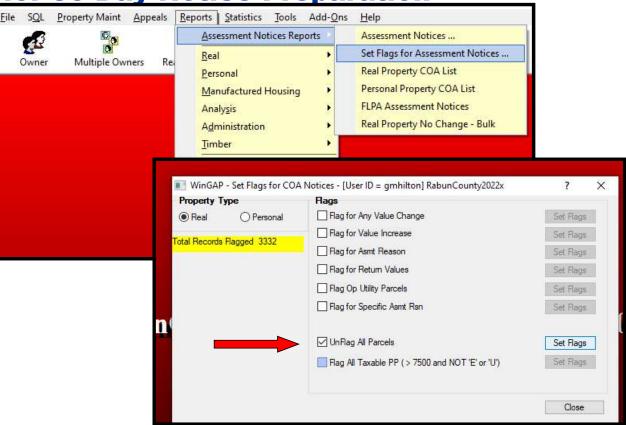
Searching PDF's

- Since you have an electronic file, you may use the Adobe reader to or your web browser (Edge) to:
 - Search for a specific notice that was printed (CTL + F)
 - You can search on any field with the PDF file.
 - Name, Account#, Parcel#, Street Address, etc.

e	D:/Unencrypted									
T)		- +	•• 11	of 499 🥎) CB	Grant Hilto	on	1/1	^	
									-	
				1 0004400000000000		PT-306 (revised May 2018)))			
	Any County Board USA Circle	of Assessors 19		Official T	ax Matter - 2	2022 Tax Year				
	Suite 999 Any City GA 99999))		This correspondence co	institutes an official officia	otice of ad valorem assessment n above				
	(000)999-8888					Date: 5/12/2023				
						appeal: 6/26/2023				
						La se anno 1995 a contra da la seconda d				
						OT SEND PAYMENT ***				
	Grant Hilton			county property	CY THEOREM AND A PRIMA	e senare et. spatiet.tes				
	P O BOX XXXX									
		0.02								
	Any City GA 99995									
	Any City GA 89995									
Ē	-		hown shows will be baced on	the Annualed (100%) a	and Assessed (ADM) va	lives specified in ROX ¹ 8 ¹ of this	,			
Γ	The amount of your ad valo notice. You have the right t	orem tax bill for the year s to submit an appeal regar	ding this assessment to the O	County Board of Tax As	sessors. If you wish to	lives specified in BOX 'B' of this file an appeal, you must do so				
[The amount of your ad valo notice. You have the right in writing no later than 45 (orem tax bill for the year s to submit an appeal regar days after the date of this		County Board of Tax As opeal by this date, your	sessors. If you wish to right to file an appeal	file an appeal, you must do so				
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	The amount of your ad valo notice. You have the right in writing no later than 45 i which may be used are ava At the time of filing your ap	srem tax bill for the year s to submit an appeal regar days after the date of this if able at http://dor.georgi appeal you must select one	ding this assessment to the C notice. If you do not file an ap a gov/documents/property-ta of the following appeal metho	County Board of Tax As opeal by this date, your tx-appeal-assessment fo ods:	sessors. If you wish to right to file an appeal	file an appeal, you must do so				
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Clear Flags for 30 Day Notice Preparation

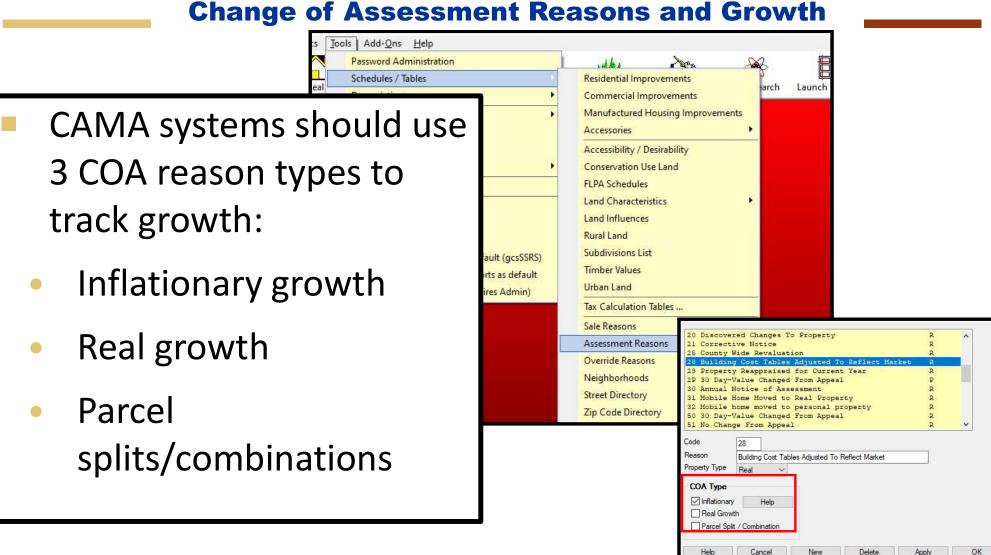
- Once the 45 day notices have been approved by BOA and mailed, clear all flags.
- This prepares for 30 Day notice printing as appeals are reviewed by BOA during 45-day appeal period.



Digest Submission

Rerun Data Edits routine in CAMA system and correct any problems.

le SQL <u>P</u> roperty Maint <u>Appeals</u> <u>Reports</u> <u>Statistics</u>	Tools Add-Ons <u>Help</u> Password Administration Schedules / Tables Depreciation	timber	Report Designer Wild Searc	h Launch Reports		
	File Maintenance	Data Edits				
	SQL Database Utility	Growth Cal	culations - No <u>rmal</u>			
	FTP Utility Childless Edits	Freeport Edits	Item	Def	Pkey Pkey_Nan	me Parcel_No
	Re-Appraise Current Value Checks	Mfg Home Edits	SB346 Edits	ALT Sales Rsn; Sale not flagged	131242 salekey	MS47000054 000
	Preferences Orphan Record Edits	NOA Edits	Item SB346 Edits SB346 Edits SB346 Edits SB346 Edits	ALT Sales Rsn; Sale not flagged	131364 salekey	S19 000058 000
		Land Edits	SB346 Edits	ALT Sales Rsn; Sale not flagged	131625 salekey	108 000016A154
	Min Max Values Edit	Accessory Edits	SB346 Edits	ALT Sales Rsn; Sale not flagged	131626 salekey	108 000016A156
	Show Local Fil Homestead Edits	Personal No PT50		ALT Sales Rsn; Sale not flagged	131824 salekey	MS37000023 7AC
	Open Local Fil Missing Digest Codes	Tax District Check		ALT Sales Rsn; Sale not flagged	133077 salekey	MS1000093 000
	Set Wingap Re CUV Edits	Sketch Labels	SB346 Edits	ALT Sales Rsn; Sale not flagged	133267 salekey	135 000023A069
	Set default wel Pref Edits		nts SB346 Edits	ALT Sales Rsn; Sale not flagged	133752 salekey	104 000006A005
	Register COM FLPA Edits	Property Compone	nts SB346 Edits SB346 Edits	ALT Sales Rsn; Sale not flagged	133753 salekey	104 000006A006
	SB346 Edits	Deleted Accounts	SB346 Edits	ALT Sales Rsn; Sale not flagged	133756 salekey	104 000006A007
	ACO Edits	🗹 Est Tax Edits	SB346 Edits	ALT Sales Rsn; Sale not flagged	133758 salekey	104 000006A008
	Post YEC COV edits	Mail Addresses	SB346 Edits	ALT Land Only Sale; Net SP > Land Value	131498 salekey	061 00001 3D 040
	Appeal Edits	🛛 Al	SB346 Edits	Vacant ALT land sale but no SB346 Flag	131331 salekey	S20 000065 000
	Mobile Assessor		SB346 Edits	Vacant ALT land sale but no SB346 Flag	128978 salekey	097 000009 006
			SB346 Edits	Vacant ALT land sale but no SB346 Flag	130356 salekey	099 000006 012
	Previous Digest	AY2021	SB346 Edits	Vacant ALT land sale but no SB346 Flag	130882 salekey	134 000009F012
		ATZUZI	SB346 Edits	Vacant ALT land sale but no SB346 Flag	128823 salekey	134 000009F021
	Current Digest		SB346 Edits	Vacant ALT land sale but no SB346 Flag	128822 salekey	134 000009F030
		MIN MAX	SB346 Edits	Vacant ALT land sale but no SB346 Flag	128821 salekey	134 000009F031
	LAND		SB346 Edite	Vacant ALT land sale but no SB346 Flag	128910 salekey	MS20000103B128
	BESIMP		All SB346 Edits User % SB346 Edits	Vacant ALT land sale but no SB346 Flag	131618 salekey	108 000016A092
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	ACC IMP	0 0	0 SB346 Edits	Vacant ALT land sale but no SB346 Flag	131460 salekey	108 000016A094
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	ACCOUNT	0 0	SB346 Edits	Vacant ALT land sale but no SB346 Flag	131620 salekey	108 000016A098
	MEFF	0 0	SB346 Edits	Vacant ALT land sale but no SB346 Flag	131621 salekey	108 000016A099
	INVN	0 0	SB346 Edits	Vacant ALT land sale but no SB346 Flag	131623 salekey	108 000016A102
	BOAT	0 0	SB346 Edits	Vacant ALT land sale but no SB346 Flag	132386 salekey	108 000016A175
	AIRCRAFT	0 0	SB346 Edits	Vacant ALT land sale but Imp value is allocated	131459 salekey	108 000016A091
	OTHER	0 0	SB346 Edits	Vacant ALT land sale but Imp value is allocated	132382 salekey	108 000016A097
	MFG HOME	0 0	SB346 Edits	Vacant ALT land sale but Imp value is allocated	131622 salekey	108 000016A101
			SB346 Edits	Vacant ALT land sale but Imp value is allocated	131624 salekey	108 000016A103
	Print	Cancel	Run SB346 Edits	Vacant ALT land sale but Imp value is allocated	131462 salekey	108 000016A152



Change of Assessment Reasons and Growth

Example of an assessment reason table with "COA" types

COA Reason	СОА Туре
Change in Ownership	Real
Parcel split	Split/Combination
Parcels combined	Split/Combination
Acreage/Land Dimension Change	Split/Combination
Improvement added	Real
Improvement deleted	Real
Addition to Existing Improvement	Real
Removal of Area from Existing Imp	Real
Improvement remodeled	Real
Improvement Characteristics Modified	Inflationary
(grade, exterior walls, physical	
depreciation, obsolescence, % complete,	
etc.)	
Reassessment/Revaluation	Inflationary
Zoning Change	Inflationary
Accessibility/desirability Change	Inflationary
Land Use Change	Inflationary
Land Class Change	Inflationary
Covenant application accepted	Real
Covenant application denied	Real
Schedules Updated	Inflationary

Change of Assessment Reasons and Growth

Anytime a new assessment reason is added to the table, the user should remember to assign the growth type.

.5 Boat Add	led Per Return	P	~
66 Boat Acq	quired Through Sale	P	
67 Building	g damged or destroyed	R	
99 VALUE LO	OOK-SPLIT	R	
	led per UCC Statement	P	
	valued To Reflect Current Mari	P ne Pricing P R	
NN No Notic			
NN No Notic		P P	10
NO Ownershi		R	
NO Ownershi NP New Parc			~
Code Reason	e1 68 Land Schedules Updated to Reflect Marki	R st Value	•
Code Reason Property Type	68		
Code Reason	68 Land Schedules Updated to Reflect Mark		
Code Reason Property Type	68 Land Schedules Updated to Reflect Mark Real		
Code Reason Property Type COA Type	68 Land Schedules Updated to Reflect Mark Real		
Code Reason Property Type COA Type Inflationary	68 Land Schedules Updated to Reflect Mark Real		

JEURGIA DEPARTIVIENT OF REVENUE-5/26/2023

Change of Assessment Reasons and Growth Final Run

- Your CAMA system should have a Growth Calculation routine.
- You should assign growth types to assessment reasons for s <u>Statistics</u> <u>Tools</u> Add-<u>O</u>ns <u>H</u>elp tracking.

Depreciation Data Edits File Maintenance Data Edits SQL Database Utility Growth Calculations - Normal File Maintenance Growth Calculations and LOCK Re-Appraise UNLOCK Growth Calculations User Log Edit Log Preferences User Log Edit Log Photo Audit NN-EDIT Admin Vest Edit Centre 0 0.06 100.700_365 0 0.0700_365 100.700_365 0 0.060 100.700_365 0 0.060 100.700_365 0 0.0700_365 100.700_365 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0 0.0700_365 0.070 0			1.	- 1 <u>-</u>						
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FTP Utility Growth Growth Calculations and LOCK Number of the second s				File Maintenance		92	Data Edits			[]
Re-Appraise UNLOCK Growth Calculations Preferences User Log tionary Growth By Tax District For Tax Year 2022 Marcels in Tax fertistionary Corowth 108,790,349 400,700,449 43,516,200 600 12,916,403 600 12,916,403 600 12,926,822 512,726,558 1000,614 600 12,926,825 11,166,006 10,906,614 600 12,926,825 11,166,006 10,906,614 600 12,926,825 11,166,006 1,906,614 600 12,926,825 11,166,006 1,906,614 600 12,926,825 11,166,003 4,463,217 00 000 11,166,003 10,906,614 00 000 11,166,003 11,976,644 00 000 000 100,976,116 000 100,976,116 100,976,116,110,177,143 00 <tr< th=""><th></th><th></th><th></th><th>SQL Database Utility</th><th>-</th><th></th><th>Growth Calc</th><th></th></tr<>				SQL Database Utility	-		Growth Calc			
Internary Growth By Tax District For Tax Year 2022 User Log Internary Growth By Tax District For Tax Year 2022 Edit Log Internary Growth By Tax District For Tax Year 2022 Photo Audit IN-EDIT Admin Year End Cleanup Future Folder Tasks Internationary Internationary Future Folder Tasks Intenany Growth Internationary Fore				FTP Utility		[Growth Calc			
Interview By Tax District For Tax Year 2022 Edit Log District For Tax Year 2022 Colspan="2">Edit Log District For Tax Year 2022 Colspan="2">Edit Log District For Tax Year 2022				Re-Appraise		•	UNLOCK Gro	wth Calculations		1
Buttomary Growth By Tax District For Tax Year 2022 District with first Inflationary Growth				Preferences		-	User Log			
 		Parcels in Tax District with Infl	Inflationary		Reassessment -			iin		
 			108,790,349	43,516,200	0	20	Vear End Cle	anun		<u>, </u>
248 2.994,118 1,197,648 0 6,086 198,573,290 79,429,321 0 6,071 205,785,225 82,306,079 0 205,785,225 82,306,079 0 0 359 11,158,031 4,463,217 0 1 0 0 0 0 19,554 543,419,084 217,367,689 0 BullochCounty2022 Itionary Growth By Tax District For Tax Year 2022 Parcels in Tax District with Intil Growth - 100% Inflationary Growth - 100% Exemption Reasessment - 40% 669 12,118,693 4,847,469 0 1 0 0 0 1 108,790,349 43,516,200 0 1 0 0 0 1 108,790,349 43,516,200 0 1 1,199,232 0 0 1 0 0 0 1 0 0 0 1 1,199,293,21 0 0 1 0 0 0 <						S)	rear Linu Cie	anup		14
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 		68	1,292,852	517,143			Broadcast Sh	utdown Message		
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359 11,158,031 4,463,217 0 1 0 0 0 19,554 543,419,084 217,367,689 0 Download ABOS Download NADA Configure Global Push Configure Global Push Configure Appeals Push Configure Push Tech Exclusions 669 12,118,683 4,847,469 0 669 12,118,683 4,847,469 0 669 12,118,683 4,847,469 0 669 12,22,852 517,143 0 6,606 198,573,200 79,429,321 0 6,601 205,765,255 62,306,079 0 6,501 205,765,255 62,306,079 0 1 0 0 0 0		28	2,726,536	1,090,614			Clear Shutdo	wn Message		
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19,554 643,419,084 217,367,689 0 DullochCounty2022 Download NADA Configure Global Push Configure Global Push Configure Appeals Push Configure Push Tech Exclusions BullochCounty2022 BullochCounty2022 Parcels in Tax Inflationary BullochCounty2022 Configure Appeals Push Configure Push Tech Exclusions Configure Push Tech Exclusions Bulk Owner Address Changer Bulk Owner Address Changer Bulk Parcel/Subdivision Creator Bulk Parcel/Subdivision Creator 6,801 1,292,852 517,143 0 0 0							Download Al	BOS		
bullochCounty2022 tionary Growth By Tax District For Tax Year 2022 Parcels in Tax Inflationary Growth By Tax District With Inflationary Growth - 100% Inflationary Reassessment 40% Reassessment	50	19,554	543,419,084	217,367,689	0		127070222220077007772220			
By Tax District For Tax Year 2022 Parcels in Tax District with Infl Growth - 100% Inflationary Growth - 40% Exemption Reasessment 40% 6,594 108,790,349 43,516,200 0 6,696 12,118,863 4,847,499 0 6,606 198,573,200 79,429,321 0 6,501 205,765,225 62,306,079 0 1 28 2,726,536 1,090,614 0 1 0 0 0 0					BullochCounty2022		102.000 Nor 10000 Nor 10	ulku.		
District with Infl Growth - 100% Growth - 40% Reassessment - 40% 0 5,594 108,790,349 43,516,200 0 0 669 12,118,683 4,847,499 0 0 248 2,994,118 1,197,646 0 0 6,066 198,573,200 79,429,321 0 0 6,501 205,765,225 62,306,079 0 0 28 2,726,536 1,090,614 0 1 0 0 0 0	tionary Growth	By Tax District Fo	r Tax Year 2022				a second second			
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248 2,994,118 1,197,646 0 6,086 198,573,290 79,429,321 0 68 1,292,852 517,143 0 6,501 205,765,225 82,306,079 0 28 2,726,536 1,090,614 0 359 11,158,031 4,463,217 0 1 0 0 0		5,594	108,790,349	43,516,200			Bulk Owner	Address Changer		
6,086 198,573,290 79,429,321 0 68 1,292,852 517,143 0 6,501 205,765,225 82,306,079 0 28 2,726,536 1,090,614 0 359 11,158,031 4,463,217 0 1 0 0 0										
68 1,292,852 517,143 0 6,501 205,765,225 82,396,079 0 28 2,726,536 1,090,614 0 359 11,158,031 4,463,217 0 1 0 0 0						170	Bulk Parcel/S	bubdivision Creator		
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							Sync Rufal La	and schedules descrip	scions to rural la	na subrecoras.
		359	11,158,031							
		1	0							
19,554 543,419,084 217,367,689 0		19,554	543,419,084	217,367,689	0					

Growth

DESCRIP

Brooklet

Portal County Register Fire District

Statesboro

Tax District #

01

02

07		20	2,720,530	1,090,6
08	Statesboro TAD 1	359	11,158,031	4,463,2
09	TAD	1	0	
Total		19,554	543,419,084	217,367,6
Monday, May 15,				
· · · · · · · · · · · · · · · · · · ·		nary Growth By Tax District For T	AX Year 2022	

Bulloch County Inflati

Tax District #	DESCRIP		Inflationary Growth - 100%		Exemption Reassessment 40%
01	Statesboro	5,594	108,790,349	43,516,200	0
02		669	12,118,683	4,847,469	0
03		248	2,994,118	1,197,646	0
04		6,086	198,573,290	79,429,321	0
05	register	68	1,292,852	517,143	0
06	Fire District	6,501	205,765,225	82,306,079	
07	County TAD 1	28	2,726,536	1,090,614	0
08	Statesboro TAD 1	359	11,158,031	4,463,217	0
09	Old Register TAD	1	0	0	0
Total		19,554	543,419,084	217,367,689	

Monday, May 15, 2023 1:45 PM

County2022

Change of Assessment Reasons and Growth

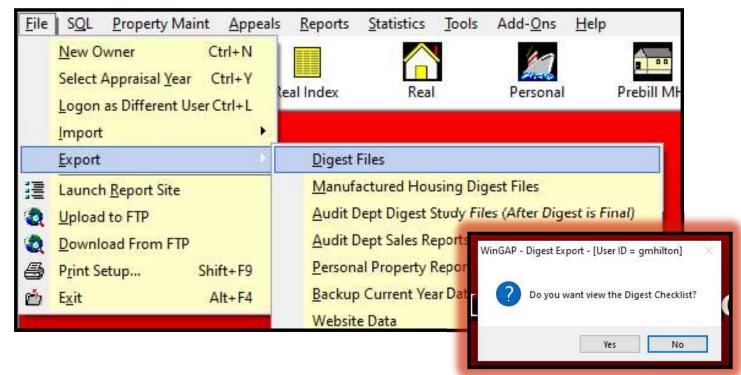
 Once the process of assigning a COA type is complete, the CAMA system should track and calculate growth.

Tax District #	DESCRIP	Parcels in Tax District with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment 40%
01		5,594	108,790,349	43,516,200	C
02		669	12,118,683	4,847,469	0
03		248	2,994,118	1,197,646	C
04	County	6,086	198,573,290	79,429,321	0
05		68	1,292,852	517,143	
06	Fire District	6,501	205,765,225	82,306,079	0
07	County TAD 1	28	2,726,536	1,090,614	0
80		359	11,158,031	4,463,217	0
09		1	0	0	C
Total		19,554	543,419,084	217,367,689	C

• A report shown to the right should be produced and given to the TC.

Digest Export Routine

 Once growth has been calculated, the user will be ready to export the digest files to give to the Tax Commissioner or Service Bureau.



Once again you should run data edits to identify any problems.

Digest Export Routine

Check the Assessment Notice Checklist again to ensure digest export is correct.

Assessment Notice Checklist

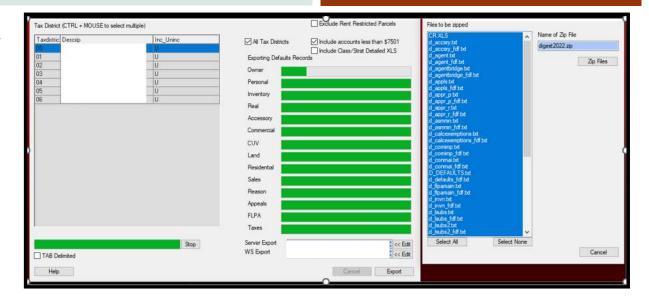
- If schedule changes have been made, run reappraise for the property type that is impacted by the schedule modification (Tools >> Re-Appraise).
- Make changes to Conservation Use tables per current year table of values and run Conservation Use reappraise (Tools >> Re-Appraise >> Real Property).
- Run Data Edits (Tools >> File Maintenance >> Data Edits).

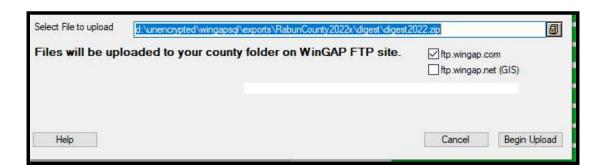
NOTE: If you receive an error concerning Visual FoxPro Libraries, contact

- Tech Support for assistance.
- 4) Correct Issues noted in Data Edits Report
- Print a Consolidation Report (Reports >> Administration >> Consolidation Report >> Digest) for current digest year and compare it to the previous digest year's report looking for obvious errors (compare R1 to R1, R3 to R3, etc.)
- 6) Make sure that parcels receiving notices are assigned Change of Assessment reasons. Parcels with no value change will automatically be assigned an assessment reason during printing and/or digest export.
- 7) Set Assessment Change flags (Reports >> Assessment Notices).
- Print a preliminary list of parcels receiving Change of Assessment notices for review. (Real Property COA List & Personal Property COA List)
- 9) Print Assessment Notices after review is complete.

DIGEST EXPORT

- Example to the right of digest files to be given to TC or Service Bureau.
- Notify the Tax Commissioner and Vendor the *digest2022.zip* file has been uploaded.





File will be encrypted with a password that you will need to give the Vendor.

CONSOLIDATION SHEETS

When Vendor sends error report and consolidations to the Tax Commissioner, print a consolidation report from CAMA to compare class and values.

Compare it to the TC's consolidation report after digest conversion looking for obvious errors.

Compare totals of R1 to R1, R3 to R3, etc.

Also, verify "J" and "F" classes match. These will match 2022, 2025, 2028, etc. unless a revaluation has occurred on land or a split of an FLPA has occurred in the current digest year. (Data Edits will catch any issues)

	Statistics Tools Add-Q Assessment Notices Reports • Real • Personal • Manufactured Housing •	ns <u>H</u> elp	Transfer	Timber	CONSOLIE	DATIOI	N SHEE	TS
1	Analysis Administration Administration Administration Administration Administration Administration Administration Administration Administration Percept Site PRC Bin - Real PRC Bin - MH	Digest Submission Report Data Request Form Average Property Values . Deleted Items Exempt Digest - Real and TAD Certificates Consolidations	 Personal					
	Win	Exemption Codes by Tax Prebill MH Consolidat Returned Mail Items (F ACO Summary Batch ACO Sheet(s) by Batch Reappraise History Rent Restricted Digest Review Ovr Cou		distric Descrip	Heavyequip 105187 45229	Motorveh 5492810 697250 172110 12309540 51540 5684240	73892	Timber10 743488 30556 19759

Georgia Department of Revenue-5/26/2023

CONSOLIDATION SHEETS

	TED		TAX DIGEST CON SUMMARY	2022	GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section				
			TY Dist #: 00	x District: COU	ANY County #:016 Ta	Count			
			52	0 Tot Parcels:31	Assessment %: 04				
		1	CONSERVATION USE			AL	RICULTUR	AG	
	40% Value	Acres	Count	Code		40% Value	Acres	Count	Code
	2,084,913	1,873.32	68	V3		106,317,309		2,277	A1
	30,721,715	20,986.79	1,103	V4		3,961,813	1,675.67	428	A3
· ·	145,114,920	222,996.42	1,928	V5		34,705,007	21,650.86	1,886	A4
	5,250		3	V6		45,142,771	69,795.08	1,523	A5
· ·		SITIVE	IRONMENTALLY SENS	EN		12,771,065		7,075	A6
	40% Value	Acres	Count	Code					A7
				W3					A9
				W4					AA
				W5					AB
		NS	ROPERTY EXEMPTIO						AF
	Bond	M&O	Count	Code					AI
		95,886	3	SA					AZ
		0	0	SB		PERTY	FIELD PRO	BROWN	E
Georgia Departmer		121,532,547	28	SF		40% Value	Acres	Count	Code



Microsoft Edge PDF Document

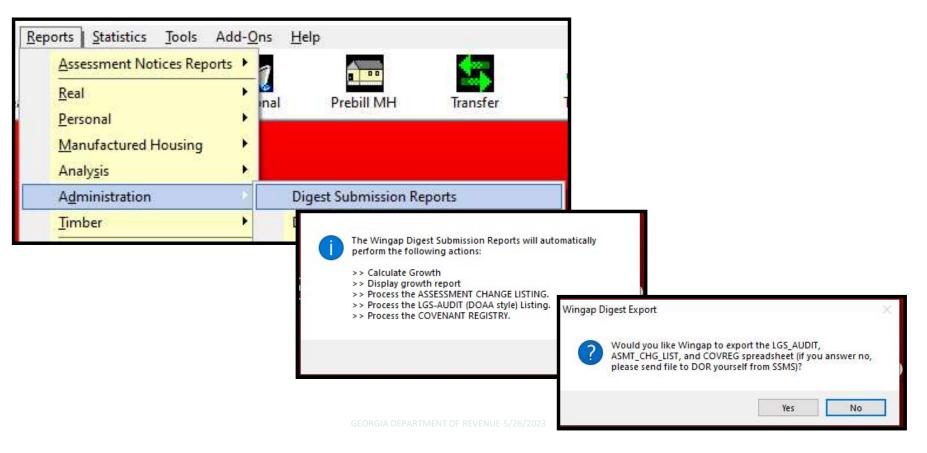
Georgia Department of Revenue-5/26/2023

- If consolidation sheets checkout ok, You may print Assessment Notices.
- If you have not previously run the data edits routine previously, run the routine prior to the printing of the Digest Submission Reports

G		al Govern	ARTMENT C Iment Service y Digest Sect		2022 TAX DIGEST CONSOLIDATED SUMMARY					
			County	y:ANY County #:016 Ta	x District: COUN	TY Dist #: 00				
				Assessment %: 040) Tot Parcels: 313	52				
	AG	RICULTUR	AL			CONSERVATION USE	2			
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		
A1	2,277		106,317,309		V3	68	1,873.32	2,084,913		
A3	428	1,675.67	3,961,813		V4	1,103	20,986.79	30,721,715		
A4	1,886	21,650.86	34,705,007		V5	1,928	222,996.42	145,114,920		
A5	1,523	69,795.08	45,142,771		V6	3		5,250		
A6	7,075		12,771,065		ENV	IRONMENTALLY SENS	SITIVE			
A7					Code	Count	Acres	40% Value		
A9					W3					
AA					W4					
AB					W5					
AF					Р	ROPERTY EXEMPTIO	NS			
AI					Code	Count	M&O	Bond		
AZ					SA	3	95,886			
I	BROWN	FIELD PRO	PERTY		SB	0	0			
Code	Count	Acres	40% Value		SF	28	121,532,547			

DIGEST SUBMISSION REPORTS

You are now ready to print all the digest submission reports to send to DOR with the digest.



The following reports will be printed to accompany the digest to DOR.

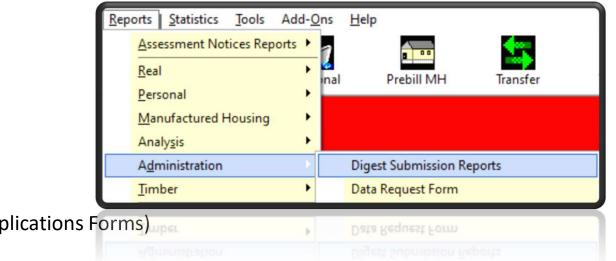
- 1. Notice of Assessment Certification Statement for Tax Year
- 2. Pending Appeals for Public Utilities
- 3. Pending Appeals other than Public Utilities
- 4. Inflationary Growth by Tax District
- 5. Notice of Assessment Reasons
- 6. Accounts with P6 > \$100,000
- 7. A complete listing of all real estate parcels receiving conservation use assessment pursuant to the Forest Land Protection Act of 2008 (O.C.G.A. 48-5-7.7)
- 8. Local exemptions city and countywide
- 9. Appeals Statistics for Previous Digest Years
- 10. Appeals Statistics for Current Digest

<u>R</u> ep	orts <u>S</u> tatistics <u>T</u> ools	Add-O	ns	<u>H</u> elp	
	Assessment Notices Rep	orts 🕨	1		4
	Real	•	a nal	Prebill MH	Transfer
	<u>P</u> ersonal	•			
	Manufactured Housing	•			
	Analy <u>s</u> is	•			
	A <u>d</u> ministration	•		Digest Submission Repo	rts
	Timber	•		Data Request Form	
	Timber			Data Request Form	
		×			

DIGEST SUBMISSION REPORTS

The following spreadsheets will be uploaded to the Wingap FTP Site for 145 counties or the DOR.ga.gov website for all other counties.

- asmt_chg_list.xls
- LGS_Audit.xls
- covreg.2023.xls
- qtpreg2023.xls
- reasons_codes.xls
- Hsreg2023.xls
- PT-77 and PT-77A (FLPA Grant Applications Forms) upon



DIGEST SUBMISSION REPORTS

Gives these reports to the Tax Commissioner

Tax Commissioner

APPEALS

Remember that you must track all pending appeals year round until they are resolved.

Appeal Key	0	Status	~	PIN			Acct	U	Acres	0.00	COID#		No SC Conf Agreement
Appeal Year	2000	Туре	~	Appraise		-		×	Batch		BOE		Evidence Presented
				ACO #	2 - 4	0		Values BOA FMV		-	1	Grounds for Appeal	Interview Requested 299C Event
	nformation							30-Day	-	0	No	Value Uniformity	NOA Info Requested
Last, First	3 T							BOE	-	0			BOE Info Requested
Corpname						Search		Arbitration	-	0		Exemption Denied	
Agent	_				N	Multi-year		Hearing Office	er 📃	0		Breach of Covenant	
Address1	_							Superior Cour		0		Covenant Denied	
Address2 Address3					_			Resolved		0		10 Day ARB Receipt	
City / Stat				1				Current		0		10 Day ARB Appr1 Reject	
Legal Des				100				Return Asserted		0	Contraction of the	Appraisal Acceptance Ltr	
Homepho	· · · ·		Workphone					Appraisal	-	0	Assert	Appraisal Rejection Letter	
Comment	V /		workphone	() -					-	0		SC Settlement Letter SC No Settlement	
Comment	Com	iments:					~	Dates		U		SC NO Settlement	
							~	Notice	Г	11	Appr R	lecd / / 45	
Maria	tured Ho							Appealed	-	11	Apr De	Hereit	Accept Reject
Manura		using		Width	0	Decal Yr			-	11			Juccepi [] heleor
Model				Length		Decal No	-			11	No Che	g Ltr // 30)
Year Built	_	Account #]	0					11	No Che		
		Account #	0]						11	No Ch	g Ltr // 🚮 30	
Motor V	ehicles									11	Confer	ence / /	
Mfg				Year Bu	uit			Decision	-	11	Conf T	ime 4:17:55 PM 🖨	
Model				Tag No	e [Photo	Fwd/Cert Date	-	11	Ten	p Bill Options	
VIN	L		1	Mileage)	Documents	Postmark	-	11		Bill Amt 0	1
Decal		Dec	al Yr	Conditio				NOA Info Provi	ded	11			1
Docal		Dec		Condidi			~	BOE Info Provi	ded	11			
									L				

This process must be facilitated in order to get the correct information when the digest reports are submitted.

CONSERVATION EXPIRATION NOTIFICATION

- 48-5-7.4 (d) ...At least 60 days prior to the expiration date of the covenant, the county board of tax assessors shall send by first-class mail written notification of such impending expiration...
- 48-5.7.7 (d) ...At least 60 days prior to the expiration date of the covenant, the county board of tax assessors where the property is located shall send by first-class mail written notification of such impending expiration.

UPDATE COST MANUFACTURED HOUSING TABLES

Only if CAMA system has ca	apability						5		Add- <u>O</u> n ssword A	s <u>H</u> elp dministra	tion		Jac	
Update and Reappraise Ma	nufactu	red	l Ho	usin	5		Eal	1 (P)	hedules / preciatio		*	Timber	Report Designer	r Wi
 Cost Tables 								SC FT	P Utility	se Utility	•			
									-Apprais	<u></u>		Real Property		
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💽 WinGAP - MH Sc ? 🛛 🗙								Cł	ange Bad	kground	Color	Prebill Manu	actured Housing	
								CI.		PH I		Boats - ABOS		
MFG / MODEL Listing Base Rates	Quality Cla	ss	Average	2		~						Mfg Housing	- NADA	
Add-Ons			Excellent			6	Wide							-
Lump Sum Add-Ons	WIDTH		Very Goo Good	bd				20	22	20	er as default (gcsSSRS)			
Improvement Labels		40	Average	-			26	28	32	36	for reports as default			
			Fair Low Cost				43.18	41.27	37.59	35.13	es (Requires Admin)			
Condition							41.57	39.65	36.08	33.63		ļ.		
Exterior Walls			42.42	38.76	36.24	42.07		38.23	34.76	32.32				
Fireplace		3480	41.69	38.12	35.60	40.81	in the second se	36.97	33.59	31.16				
Foundation	G		41.02	37.55	35.03	39.67	7 37.75	35.83	32.54	30.11				
Heating / Air	1		40.41	37.02	34.50	38.65	5 36.73	34.81	31.59	29.18				
Plumbing			39.85	36.52	34.01	37.71	35.80	33.88	30.73	28.32				
Roofing		68	39.32	36.06	33.56	36.85	34.94	33.03	29.94	27.55				
Story Height	1	72	38.83	35.64	33.14	36.06	34.15	32.24	29.22	26.83				
Quality Adjustments			38.37	35.24	32.75	35.33	ten la constantina de	31.52	28.55	26.18				
			37.95	34.87	32.28	34.65		30.85	27.93	25.57				
Help Close	Help						Cancel	Apply		ОК]			

UPDATE & REAPPRAISE NADA MANUFACTURED HOUSING TABLES

Only if CAMA system has capability.

 If not, purchase new year NADA M 	FG Housing book.	Account # Fixed Text Prebil Non-Prebil Records Processed Fixed Text 0% Change my notion method to NADA 5	for all direct NADA Mfg+Model hits
 NADA Tables (prebill, homestead, c 	ert. of permanent location)	Homes in Mobile.DBF that did not have a match [Mfg+Mode] in NADA. Mobilekey Realkey Mfg Model (There are no records to view)	Records:
Is Tools Add-Ons Help	Tools Add-Ons Help Password Administration Schedules / Tables Depreciation Tin File Maintenance SQL Database Utility	Print List Print List Homes with valid Mfg + Model but with invalid widths, lengths or year information Mobilekey Realkey Mfg Model (There are no records to view)	Records: Wridth Length Yearbuik Effyrbuik
File Maintenance Data Edits SQL Database Utility Growth Calculations - N FTP Utility Growth Calculations an Re-Appraise UNLOCK Growth Calculations an Preferences User Log Change Background Color Broad Files Location Open Local Files Location Photo Audit IN-EDIT Admin Year End Cleanup Future Folder Tasks Broadcast Shutdown M Wit Vit	ormal ILOCO FTP Utility Real F Preferences Perso Change Background Color Prebil Show Local Files Location Mfg H Open Local Files Location Mfg H Set Wingap Report Viewer as default (gcsSSRS) Set default web browser for reports as default		Done
Download ABOS Download NADA			

Mobile Home Digest Export (By January 5th) *Print Mobile Home Digest for BOA Approval*

Take Prebill Digest PDF List and Consolidation to BOA for approval of all Mobile home values.

A WILLIAM ADRIVATORY				Carlo (Sp)	-
	Reports Statistics Tools	Add-Ons	<u>H</u> elp		
	Assessment Notices Repo	orts 🕨 🖉		4	
	Real) Inal	Prebill MH	Transfer	T
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	Manufactured Housing	15	Prebill Digest		
Board of Assesso	Analysis	•	Prebill Consolidation		
	Administration	• I	PRC Mass (by Accour	n <mark>t number range</mark>)
	Timber	•			
	Report Designer				
GEORGIA DEPA	RTMENT OF REVENUE-5/26/2023				

MOBILE HOME DIGEST PREPARATION (BY JANUARY 5TH)

The Mobile Home Digest for the following year must be submitted on or before January 5th of the following year.

<u>F</u> ile	SQL Property Maint Ap New Owner Ctrl+I Select Appraisal Year Ctrl+ Logon as Different User Ctrl+ Import	Y Real Index	Statistics Tool	s Add- <u>O</u> ns <u>H</u> Personal	elp Prebill MH
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