



DEPARTMENT  
*of* REVENUE

# CAVEAT 2023 RIGHT TIME REVALUATION

Grant Hilton, Sr. Manager 2  
Ben Pope, Compliance Specialist 3  
Local Government Services  
May 23 – 25, 2023

# CAVEAT 2023

## RIGHT TIME REVALUATION

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# INSTRUCTOR INFORMATION



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# INSTRUCTOR INFORMATION



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# AGENDA

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Digest Reviews

2

Statistical Deficiencies and  
Consent Orders

3

Define the Problem (Ratio Studies)

4

Office Needs

5

Staffing Vs. Contracting

6

Data Organization

7

Personal Property Valuation

8

Testing & Verification

9

Approval & Mailing Notices

10

Digest Submission

11

Manufactured Home Revaluation

A hand holding a sign that says AGENDA

# 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 compilation 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

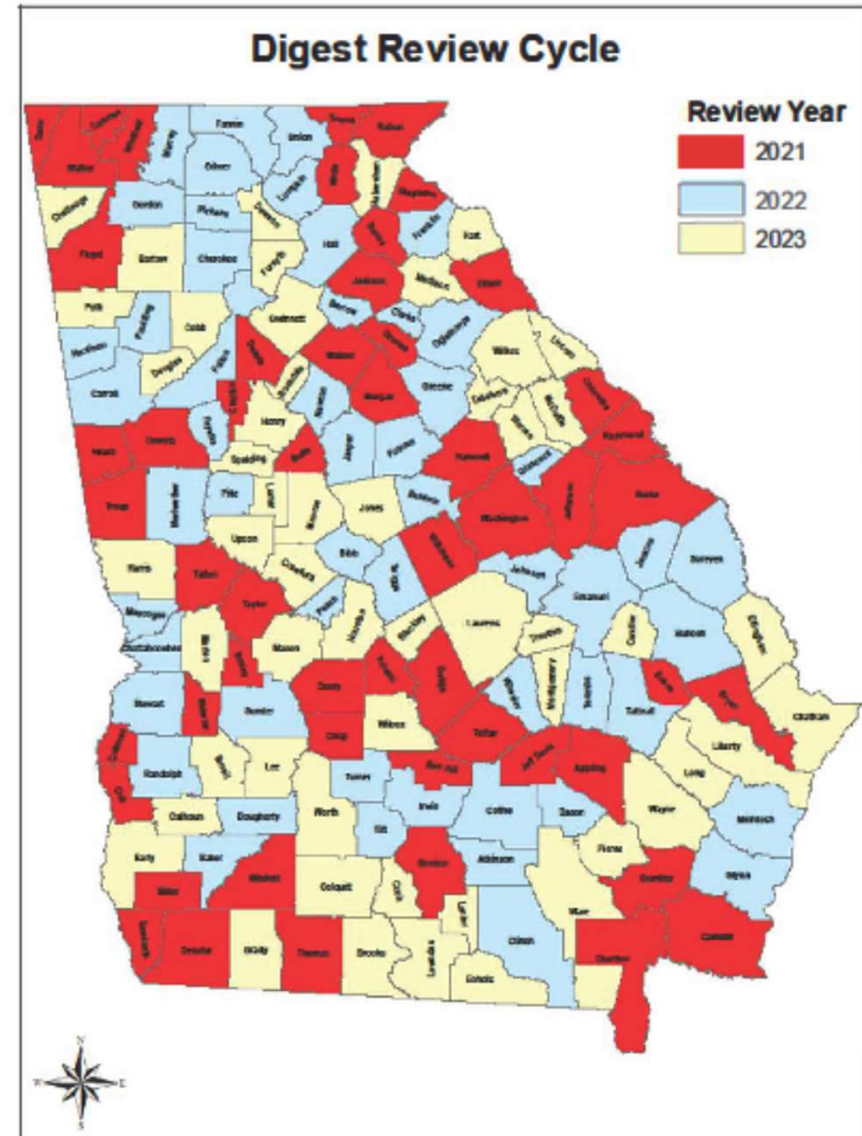
The 2021 digest review process was completed as directed in O.C.G.A. § 48-5-343.

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

For 2024, all deficiencies must be corrected



Microsoft Excel  
Worksheet



## 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
  - 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
RESIDENTIAL	57	29.59	35.19	33.19	32.16	18.57	103.75
AGRICULTURAL	71	29.60	35.10	32.34	33.27	18.39	99.70
COMMERCIAL	71	29.60	35.10	32.34	33.27	18.39	99.70
INDUSTRIAL	71	29.60	35.10	32.34	33.27	18.39	99.70

<u>Finding</u>	<u>Class</u>	<u>Stat</u>	<u>2018</u>	<u>2021</u>
# 1	RESIDENTIAL	COD	10.21	18.57
# 2	RESIDENTIAL	MEDIAN	38.70	33.19
# 3	AGRICULTURAL	MEDIAN	37.82	32.34
# 4	COMMERCIAL	MEDIAN	37.82	32.34
# 5	INDUSTRIAL	MEDIAN	37.82	32.34

## Penalties Levied and Consent Order Agreement

**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 daily penalty provisions 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



## 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.





## 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.

**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**





# **SALES RATIO ANALYSIS (DEFINE THE PROBLEM)**

- 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)

## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

# Residential

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☒ R ☐ A ☐ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
☐ Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 4

**Real Property Criteria**

Starting Map: - - -  
Ending Map: - - -

Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Starting:   
Ending:

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0  
Heated Area: 0 0

**Commercial Improvement Criteria**

Starting:   
Ending:

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0

**WinGAP - Sales Ratio Analysis - [User ID: ]**

	LCI	Actual	UCI
Median	0.2482	0.2612	0.2813
Aggregate	0.2365	0.2501	0.2637
COD	0.3170		
PRD	1.1503		

Number of Samples: 245  
Lowest Ratio: 0.1032  
Highest Ratio: 0.6838  
Min Sample Size: 4  
Standard Deviation: 0.1083

View Array

100%

Report Title:   
Exit

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report  
Print

User may sort interactively on the report

ADMINISTRATOR'S DEED  
AFFIDANT OF POSSESSION  
AFFIDAVIT OF DESCENT  
[ALT] BANK LIQUIDATION  
BANK SALE - FMV  
BANK SALE NOT FMV  
BANK TO BANK  
BILL  
ACTION FINAL CONSENT ORC  
CASE SETTLEMENT  
COMMERCIAL SALE  
COMPANY TO INDIVIDUAL  
CONSERVATION EASEMENT  
DEED  
DEED TO CORPORATION  
RECTED WARRANTY DEED  
RECTIVE DEED OF ASSENT  
RECTIVE EXECUTORS DEED  
RECTIVE QUIT CLAIM DEED  
RT ORDER  
D OF ASSENT  
D OF CORRECTION QUIT-CLAIM  
D OF GIFT  
PRICE BASED TRANSFER  
PRICE BASED TRANSFER  
SITE DEED  
TUTOR'S DEED  
Fair Market - Improved  
LY SALE  
LY TRUST  
JUDGEMENT & DECREE  
CLOSURE DEED  
NT OF EASEMENT  
INDIVIDUAL TO COMPANY TRANSF  
T TENANCY  
Land Market - Vacant  
ESTATE DEED  
LIVING TRUST  
MAINTENANCE EASEMENT  
MERGER DOCUMENT  
MINERAL INTEREST

Records Processed: 245 Selected 245 True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

# Agricultural

■ LM

■ FM

■ ALT

**Sales Criteria**

Starting Date: 01/01/2019  
Ending Date: 03/01/2020  
State Study: ☐

Class: ☐ R ☒ A ☐ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
☐ Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 14

**Real Property Criteria**

Starting Map:   
Ending Map:   
Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0  
Heated Area: 0 0

**Commercial Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0

Number of Samples: 247  
Lowest Ratio: 0.1004  
Highest Ratio: 0.6999  
Min Sample Size: 4  
Standard Deviation: 0.1037

View Array

100%

Report Title:

Print Options:  
☐ Summary  
☐ Details  
☐ Detailed Report  
Print

User may sort interactively on the report

Print Order:  
Print

Exit

Records Processed: 247 Selected 247 True Study  
☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

[ALT]: Large Tract ALT  
[ALT]: Rural Transitional ALT  
[ALT]: Small Tract ALT  
[ALT]: > 1 Parcel sold by bank (Bulk)  
[ALT]: Adjoining Property Owner  
[ALT]: Auction Sale  
[ALT]: Bank Sale  
Parties are a Lending Institution  
DING RAZED AFTER SALE  
NOT BE CLEARLY ID.  
RCH, SCHOOL, LODGE, OR FRU  
ction Deed  
es County Line  
Application  
of Gift  
D OF TRUST OR OTHER SECUI  
RESERVES UNTO THE GRAN  
Shows \$3 or less in revenue star  
e or Executor's Deed  
of property conveyed  
Fair Market Value  
CED SALE  
ECLOSURE  
imment buyer or seller  
GRANTEE IS KNOWN REALES  
NOT INCLUDED IN TAX RECOR  
ved after sale  
OVEMENTS SOLD BEFORE CC  
ment Recorded is not a Warranty  
Investor  
LVES CHURCH  
in Affiliated Parties  
Land Market Sale  
estate deed  
ation Sale  
minerals Rights, Timber, etc.  
[ALT]: More than 1 parcel sold  
Not the 1st Page of the Deed  
NULL  
OTHER, UNKNOWN, PLEASE ADD !

## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

# Commercial

- LM
- FM
- ALT

WinGAP - Ratio Analysis Criteria - [User ID = gmhilton] WareCounty2022

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☐ R ☐ A ☒ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 15

**Real Property Criteria**

Starting Map: - - -  
Ending Map: - - -  
Neighborhood:   
Starting:   
Ending:   
COD: 0.3345  
PRD: 1.1617

**Residential Improvement Criteria**

Number of Samples: 76  
Lowest Ratio: 0.1086  
Highest Ratio: 0.6282  
Min Sample Size: 6  
Standard Deviation: 0.1307  
View Array

**Commercial Improvement Criteria**

Grade: 0  
YR Built: 0  
EFYR Built: 0  
Heated Area: 0

**Print Options**

☐ Summary  
☐ Details  
☐ Detailed Report  
Print

User may sort interactively on the report

**Print Order**

Additional Appraisal's by Audit Department  
[ALT]: Auction Sale  
[ALT]: Bank - ALT  
Bank - Non ALT  
Change in Use  
Church - ALT  
ch - Non ALT  
act  
en  
Date Not Current Year  
of Correction  
Estate  
Fair Market Value  
mment  
ved After Sale  
vement Not on Digest  
vement Removed After Sale  
pp  
Kin - ALT  
Non ALT  
Land FMV - ALT  
e Home Included - Non ALT  
Mobile Home Included in Sale  
Counties  
Multi Parcel - ALT  
Parcel - Non ALT  
Neighbors - ALT  
nors - Non ALT  
eason  
Conv  
MV  
Int  
[ALT]: Personal Property  
Public Util  
[ALT]: Purchaser is Developer - ALT  
Purchaser is Developer - Non ALT  
Quit Claim

Report Title:   
Exit

Records Processed: 76 Selected 76 ☒ True Study  
☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV  
Print Screen Help Cancel Run Exit



## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

# Industrial

■ LM

■ FM

■ ALT

WinGAP - Ratio Analysis Criteria - [User ID = gmhilton] WareCounty2022

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☐ R ☐ A ☐ C ☒ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 15

**Real Property Criteria**

Starting Map: - - -  
Ending Map: - - -  
Neighborhood: - - -  
Starting: - - -  
Ending: - - -

**Residential Improvement Criteria**

Number of Samples: 4  
Lowest Ratio: 0.2967  
Highest Ratio: 0.6282  
Min Sample Size: 0  
Standard Deviation: 0.0000  
View Array

**Commercial Improvement Criteria**

Grade: 0  
YR Built: 0  
EFYR Built: 0  
Heated Area: 0

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report  
Print

User may sort interactively on the report

Report Title:

Exit

Records Processed: 4 Selected  
4 ☒ True Study  
☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ Use MAV-VAL ☐ DOAA  
☐ Use Future SP v Future CV ☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

Additional Appraisal's by Audit Department  
[ALT]: Auction Sale  
[ALT]: Bank - ALT  
Bank - Non ALT  
Change in Use  
Charity  
Church - ALT  
ch - Non ALT  
act  
en  
Date Not Current Year  
of Correction  
Estate  
Fair Market Value  
mment  
ved After Sale  
vement Not on Digest  
vement Removed After Sale  
pp  
Kin - ALT  
Non ALT  
Land FMV - ALT  
e Home Included - Non ALT  
Mobile Home Included in Sale  
Counties  
Multi Parcel - ALT  
Parcel - Non ALT  
Neighbors - ALT  
ighbors - Non ALT  
eason  
Conv  
MV  
Int  
[ALT]: Personal Property  
Public Util  
[ALT]: Purchaser is Developer - ALT  
Purchaser is Developer - Non ALT  
Quit Claim

## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

Overall (R,A,C,I)

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

**Real Property Criteria**

Starting Map: - - -  
Ending Map: - - -  
Neighborhood:   
Starting:   
Ending:   
Heated Area: 0 0

**Residential Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0

**Commercial Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0

**Reasons Selected: 4**

Class	Strat	Reason
<input checked="" type="checkbox"/> R	<input type="checkbox"/> 1	<input checked="" type="checkbox"/> ALT - All Arms Length Reasons
<input checked="" type="checkbox"/> A	<input type="checkbox"/> 3	<input checked="" type="checkbox"/> FM - Fair Market Value
<input checked="" type="checkbox"/> C	<input type="checkbox"/> 4	<input checked="" type="checkbox"/> LM - Land Market Value
<input checked="" type="checkbox"/> I	<input type="checkbox"/> 5	<input type="checkbox"/> Time: Annual % (enter as decimal: 7.5 = 0.075)

**Statistics**

	LCI	Actual	UCI
Median	0.2675	0.2832	0.2990
Aggregate	0.2771	0.2888	0.3005
COD	0.3012		
PRD	1.0419		

Number of Samples: 315  
Lowest Ratio: 0.1032  
Highest Ratio: 0.6838  
Min Sample Size: 4  
Standard Deviation: 0.1058

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report

Print

User may sort interactively on the report

**Deed Types List:**

- ADMINISTRATOR'S DEED
- AFFIDAVIT OF POSSESSION
- AFFIDAVIT OF DESCENT
- ALT BANK LIQUIDATION
- BANK SALE - FMV
- BANK SALE NOT FMV
- BANK TO BANK
- WILL
- ACTION FINAL CONSENT ORC
- CASE SETTLEMENT
- COMMERCIAL SALE
- PANY TO INDIVIDUAL
- CONSERVATION EASEMENT
- SERVATOR'S DEED
- ORPORATION TO CORPORATION
- RECTED WARRANTY DEED
- RECTIVE DEED OF ASSENT
- RECTIVE EXECUTORS DEED
- RECTIVE QUIT CLAIM DEED
- RT ORDER
- 0 OF ASSENT
- 0 OF CORRECTION QUIT-CLAIM
- 0 OF GIFT
- RCE BASED TRANSFER
- RCE BASED TRANSFER
- ATE DEED
- TUTOR'S DEED
- Fair Market - Improved
- LY SALE
- LY TRUST
- L JUDGEMENT & DECREE
- ECLOSURE DEED
- NT OF EASEMENT
- IVIDUAL TO COMPANY TRANSF
- T TENANCY
- Land Market - Vacant
- PRESTATE DEED
- LIVING TRUST
- MAINTENANCE EASEMENT
- MERGER DOCUMENT
- MINERAL INTEREST

**Records Processed:** 315 Selected

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA

☐ Use MAV-VAL ☐ Use Future SP v Future CV ☐ Use Future SP v Live CV

Print Screen Help

Cancel Run Exit


## 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?

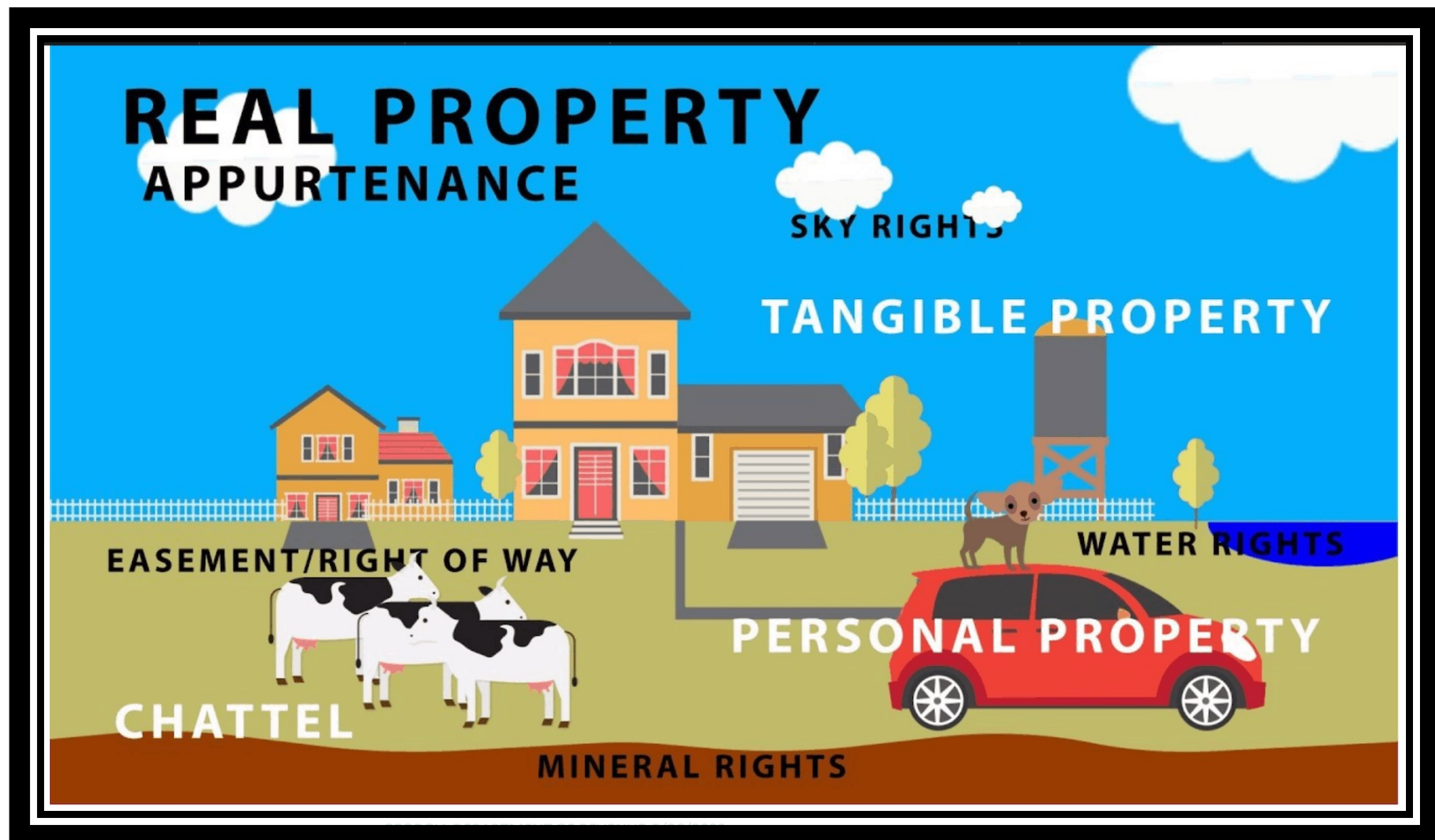
**To inform other county officials the need for  
revaluation**

## 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.



Create Request for Proposal (RFP) defining in detail the level of work desired.

**CLICK**

- All Classes of Property
- Residential Only
- Rural Land Only
- Commercial/Industrial Only
- Personal Property Audits Only

**REQUEST FOR PROPOSAL**

**REAPPRAISAL OF REAL PROPERTY**

**BOARD OF ASSESSORS**

**ANY COUNTY, GEORGIA**

**PROPOSALS DUE BY 4:30 P.M.**

**June 30, 2023**



# Obtain List of Vendors

## 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: [Kristi Reese](#)  
(706) 699-2286 Cell  
Contact: Gregg Reese

## McCormick Solutions

[terry.mccormick@mccormicksolutions.com](mailto: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

**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  
[Steve@tfqmail.net](mailto:Steve@tfqmail.net)  
[www.TheFentrissGroup.com](http://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](mailto: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

**CLICK**

BOA Should Review Bid Proposals to ensure the RFP provides the necessary work.



### REQUEST FOR PROPOSAL

REAPPRAISAL OF REAL PROPERTY

BOARD OF ASSESSORS

ANY COUNTY, GEORGIA

PROPOSALS DUE BY 4:30 P.M.  
June 30, 2023

## STEPS FOR CONTRACTING REVALUATION

BOA should contact references prior to selecting any vendor to ensure contractor performs quality work.



## STEPS FOR CONTRACTING REVALUATION

**CLICK**

- BOA approve bid and recommend the contractor to the BOC.



### REQUEST FOR PROPOSAL

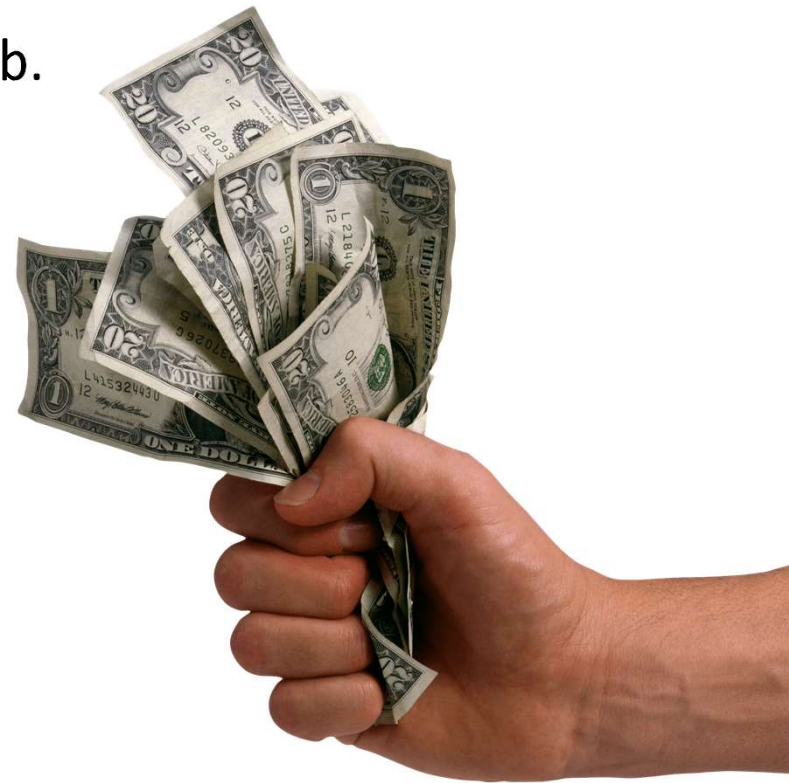
REAPPRAISAL OF REAL PROPERTY

BOARD OF ASSESSORS

ANY COUNTY, GEORGIA

PROPOSALS DUE BY 4:30 P.M.  
June 30, 2023

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



- Organize your county into geographic market areas known as “Neighborhoods”.
- NH’s can be as large as North ½ of the county.
- NH’s can be as small as a specific area of a subdivision or location.

# PERFORMING REVALUATION IN-HOUSE

Create Neighborhoods  
and  
Sub-Neighborhoods

Description Search Begins With  Search

☒ Show Matches Only

RECID	Neigh	Description	Rurlandadj	Reslandadj	Resimpadj	Comimpadj	Acesoryadj
9	00512	EXEMPT	1.00	1.00	1.00	1.00	1.00
506	00522	PUBLIC UTILITY	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	INGLEWOOD	1.00	1.00	1.00	1.00	1.00
321	01337	ORCHARD HILLS	1.00	1.00	1.07	1.00	1.00
341	01357	PINE NEEDLE 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	RAMBLEWOOD	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	WHISPERING PINES	1.00	1.00	1.06	1.00	1.06
457	01473	WHITESVILLE	1.00	1.00	1.00	1.00	1.00
504	01520	STATESBORO URBAN (CITY LIMITS)	1.00	1.00	1.00	1.00	1.00
521	01521	HARTFORD	1.00	1.00	1.00	1.00	1.00
512	01528	KINGSWOOD	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 ESTATES	1.00	1.00	1.00	1.00	1.00
501	03517	PORTAL URBAN	1.00	1.00	1.00	1.00	1.00

Code: 00512 Edit

Description: EXEMPT

**Adjustments**

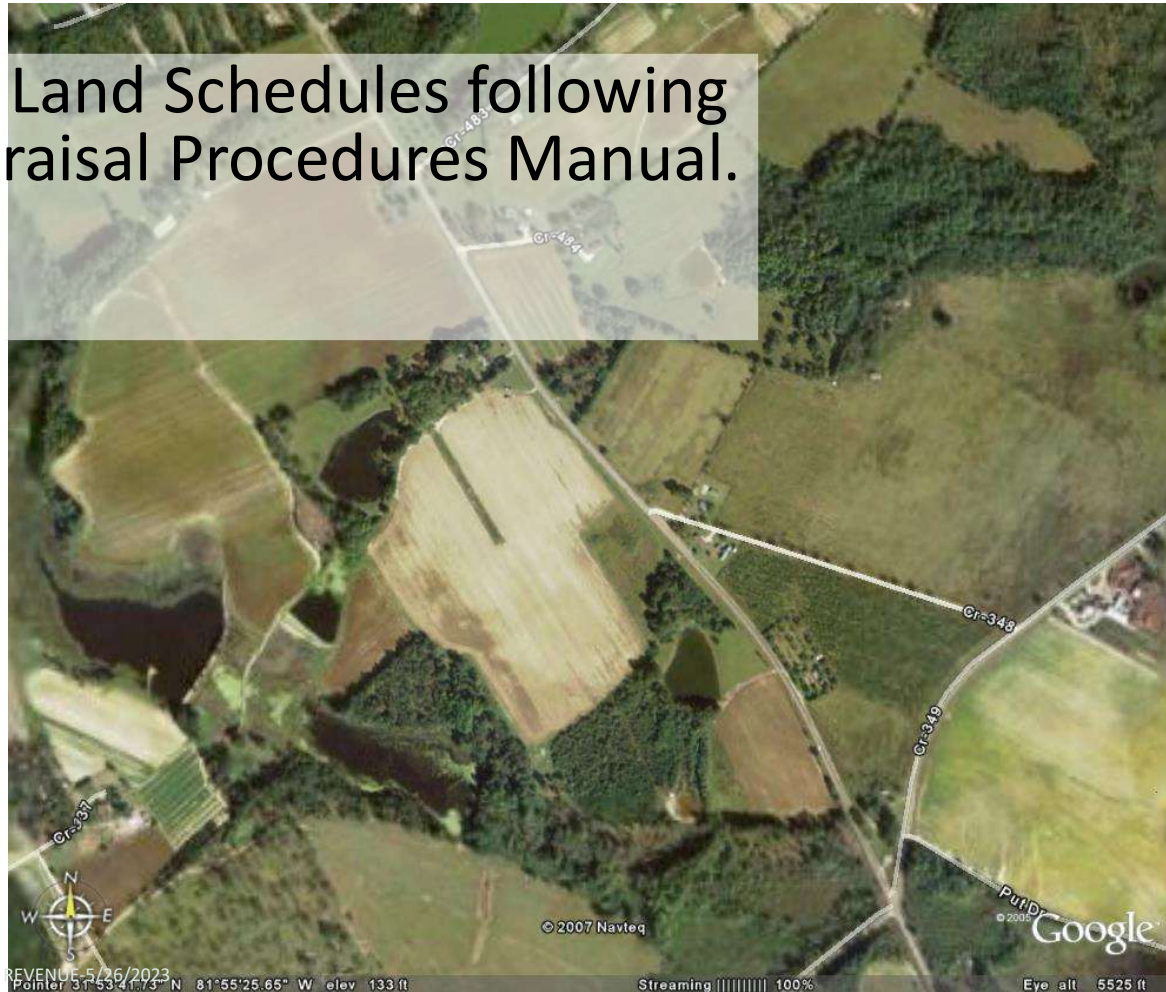
Rural Land	Res Land	Res Imp	Com Imp	Accessory Imp
1.00	1.00	1.00	1.00	1.00

Help Cancel New Delete Apply OK



## PERFORMING REVALUATION IN-HOUSE

- 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):





## PERFORMING REVALUATION IN-HOUSE

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.



---

## PERFORMING REVALUATION IN-HOUSE

### Sources for cost data

- Cost Manuals
- Residential & Commercial



## PERFORMING REVALUATION IN-HOUSE

- Sources for cost data for Structures.
- Local General Contractors and Developers.
- Building Materials Suppliers.
- Cost Websites







## DATA ORGANIZATION

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

## DATA ORGANIZATION

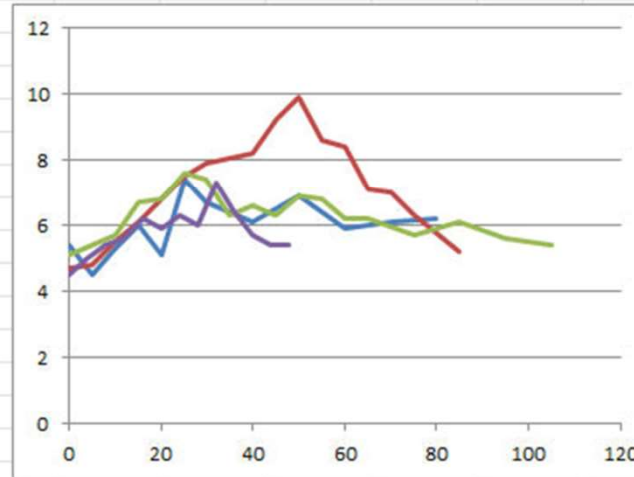
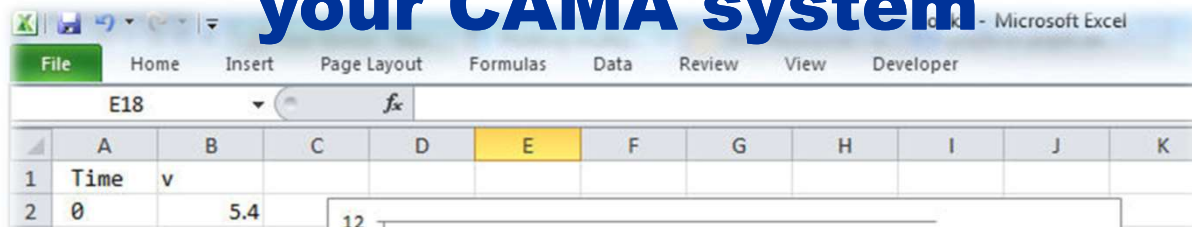
- Residential Cost Tables**





## DATA ORGANIZATION

# Build Excel Spreadsheet to organize costs for your CAMA system



## DATA ORGANIZATION

### **RES CAMA Cost Schedule Sheet For Data Input**



Microsoft Excel  
Worksheet



Microsoft Excel  
Worksheet

### **RES Calculation Sheet**

**Manually to explain how  
CAMA calculated Value**

## DATA ORGANIZATION

**Fill in new costs from spreadsheet**

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

Base Area	Percent Complete Codes
Base Dollars	
Increment Base	Ceiling
Increment Factor	Exterior Wall
	Miscellaneous Items (Fireplace)
Maximum Area	Floor Construction
Minimum Area	Floor Finish
	Foundation
Heat Dollars	Interior Wall
Heat	Observed Condition
	Occupancy
Attic Type	Plumbing
Attic Quality	Roof Shape
Attic Finish Adjustment	Roofing
Basement Coverage	Story Height
Basement Finish	Improvement Labels
Basement Quality	
Basement Finish Adjustment	
	Preferences
Help	Close

## DATA ORGANIZATION

### 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



# DATA ORGANIZATION



## **Commercial Cost Tables**

Georgia Department of Revenue-5/26/2023



## DATA ORGANIZATION

### 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_MOD4
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

WinGAP - Commercial Schedules ...

Structural Components

Base Schedule

Extra Features

Lump Sum Extra Features

Area / Perimeter

Building Types

Wall Height

Rank

Improvement Labels

Preferences

Percent Complete Codes

ment of Revenue-5/26/2023



---

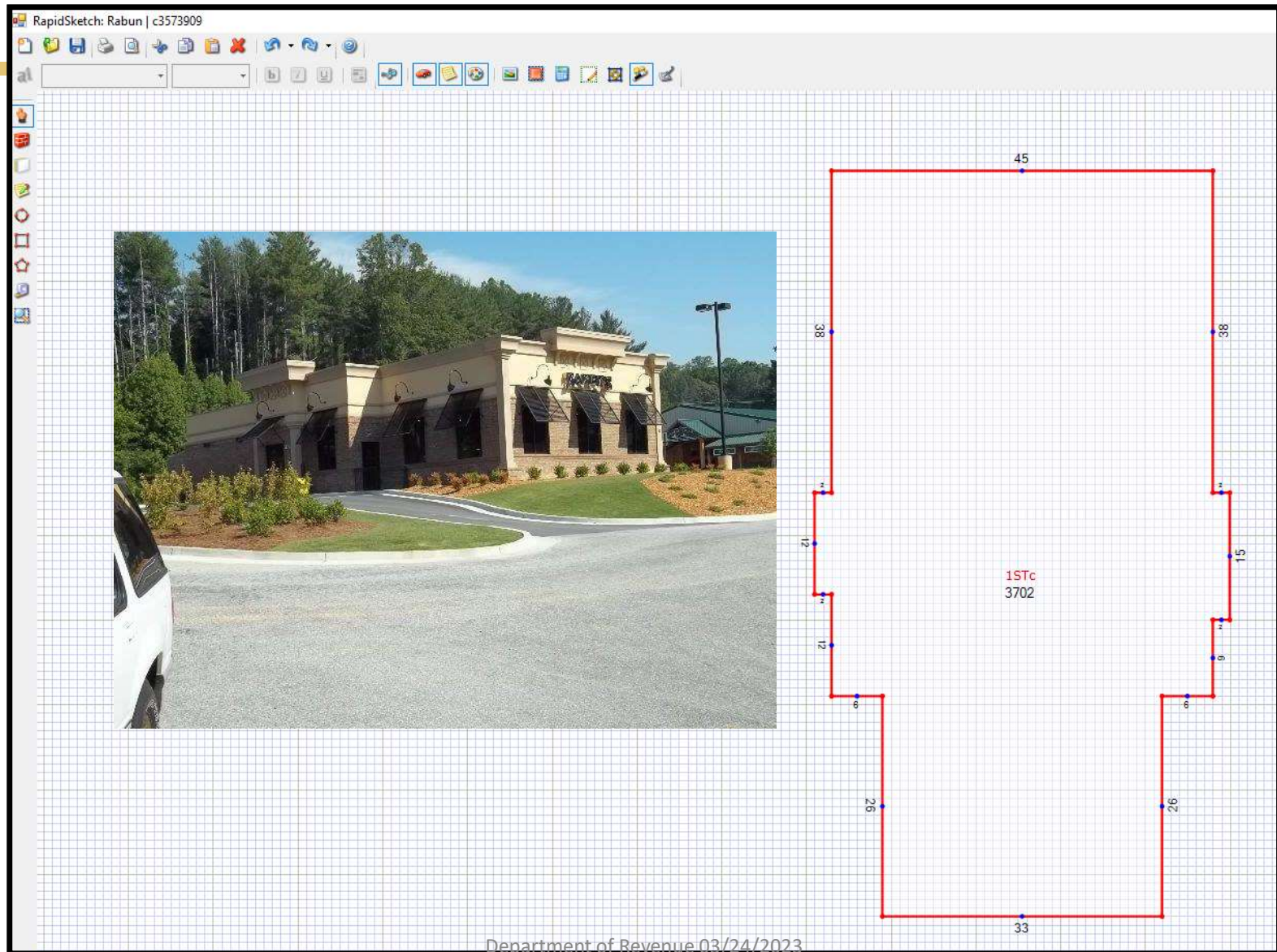
## CALCULATOR VS. SEGREGATED

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

Description	%	QC
Foundation	100	AV
Wall Frame	100	AV
Ext Wall	90	AV
Roof Frame	100	AV
Roof Cover	100	AV
Floor Const	100	AV
Floor Finish	100	AV
Int Finish	100	AV
Ceiling Fin	100	AV
Wiring	0	
Heat / Air	100	AV
Lighting	0	

### Structural Info 2

Description	%	QC
	0	
	0	
Stucco on Wd	10	AV
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	

### Structural Info 3

Description	%	QC
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	

Cancel

Apply

OK



## Pricing

Used As Code:	1243	Foundation	0.00	Grade	130
Built As Code	1243	Wall Framing	0.00	Phy	0.80
Building Type	013	Exterior Walls	0.00	Ovr Phy	0.00
Depr Year	2022	Roof Framing	0.00	Econ	1.00
Base Cost	1.000000	Roof Cover	0.00	Func	1.00
Point Cost	100.000000	Floor Construction	0.00	Other	1.00
Area	3702	Floor Finish	0.00	% Complete	1.00
Perimeter	274	Interior Walls	0.00	Neighborhood	1.00
Story Height Factor	1.000000	Ceiling Finish	0.00	Total Structure Points	154.87
Wall Height	1.000000	Wiring	0.0	Structure RCN	745327
Area / Perimeter	1.060000	Lighting	0.0	Structure Value	596262
Construction Cost	1.050000	Heat / AC	0.00	Extra Feature Value	0
Used As Modifier	139.150000	Total Adds	0.00	FMV	596262



Done

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		
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

- 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 - FAST FOOD - FRANCHISE	
52	52	1	WAREHOUSE - CLIMATE CONTROL	
53	53	1	WAREHOUSE - GENERAL	
54	54	1	WAREHOUSE - MINI	
55	55	1	WAREHOUSE - MEGA	
56	56	1	WAREHOUSE - MULTI USE STORAGE	

<b>Model Type</b>		Model Category		APARTMENTS	
<input type="checkbox"/> \$ / SF		Model Description		APARTMENTS - GENERAL	
<input type="checkbox"/> \$ / Room		Unit Description		Unit Rent	
<input checked="" type="checkbox"/> \$ / Bedroom					
<input type="checkbox"/> GRM					
<input checked="" type="checkbox"/> Monthly Rate					
Comments					
Help					

EFFECIENCY	500.00	\$ / SF	0.00
1 BED ROOM	600.00	\$ / Room	0
2 BED ROOM	1000.00	GRM	0.00
3 BED ROOM	1500.00	Vacancy %	10
4 BED ROOM	1750.00	Expenses %	30
5 BED ROOM	2000.00	Cap Rate	8.000

TRADITIONAL APARTMENTS

Cancel

Delete

New

Apply

OK

- 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.*

The screenshot shows the 'Reappraise' software interface. At the top, there are input fields for 'Starting' (001-), 'Ending' (TES-T -004.), 'Neighborhood', and 'S/D Name (RPGI)', each with a dropdown arrow. To the right is an 'Asmt Reason' button. Below these is a checkbox for 'Use ADV Query'. The main section is titled 'Property Type' and includes a 'Parcel Number' field and a 'Calculate Taxes' checkbox. Under 'Property Type', there are two columns of checkboxes: 'Residential Improvements', 'Commercial Improvements', 'Accessory Improvements', 'Conservation Use', 'FLPA Use Value', 'Enterprise Zone', and 'State Homestead' on the left; and 'Urban Land', 'Rural Land', and 'Income' on the right. Below this is a 'Records Processed' section showing 'Total Records' and 'Percent Processed' (0%). To the right of this is a 'Reappraise' button. At the bottom, there is an 'Other Information' section with an 'Appraiser Name' dropdown. At the very bottom are 'Help', 'Cancel', and 'Finished' buttons.



# 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

WinGAP - Ratio Analysis Criteria - [User ID = gmhilton]

**Sales Criteria**

Starting Date: / / Class: ☐ R ☐ A ☐ C ☐ I Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5 Reason: ☐ ALT - All Arms Length Reasons ☐ FM - Fair Market Value ☐ LM - Land Market Value ☐ Time: Annual % (enter as decimal: 7% as 0.07) 0.00 Reasons Selected: 0

**Real Property Criteria**

Starting Map: - . . + + Property Class:  Starting Acres: 0.00 Ending Map: - . . + + Property Strat:  Ending Acres: 0.00

Neighborhood:  Tax Dist:  Urban Land Schedule:  Land Type: ☐ Urban ☐ Rural

**Residential Improvement Criteria**

Starting Ending Grade: 0 0 YR Built: 0 0 EFYR Built: 0 0 Heated Area: 0 0 Exterior Wall:  Occupancy:  Observed Condition:

**Commercial Improvement Criteria**

Starting Ending Grade: 0 0 YR Built: 0 0 EFYR Built: 0 0 Used As:  Built As:

Records Processed: ☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ Use MAV-VAL ☐ True Study ☐ DOAA ☐ Use Future SP v Future CV ☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

Affiliated Party  
FC  
[ALT]:Improved After Sale  
Improved Fair Market  
Land Market  
Lease Agreement  
[ALT]:Multipin Sale  
Outlier  
Personal Property, Furnishings Include  
Sale After GPC Final Value 2016  
UI

## SALES RATIO ANALYSIS (PROBLEM FIXED)

# Residential

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☒ R ☐ A ☐ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons ☒ FM - Fair Market Value ☒ LM - Land Market Value  
Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 7

**Real Property Criteria**

Starting Map:   
Ending Map:   
Neighborhood:   
Starting:   
Ending:

**Residential Improvement**

Grade: 0  
YR Built: 0  
EFYR Built: 0  
Heated Area: 0

**Commercial Improvement**

Grade: 0  
YR Built: 0  
EFYR Built: 0

**WinGAP - Sales Ratio Analysis - [User ID = ]**

	LCI	Actual	UCI
Median	0.3868	0.3905	0.3931
Aggregate	0.3739	0.3778	0.3817
COD	0.1504		
PRD	1.0000		

Number of Samples: 1,836  
Lowest Ratio: 0.1041  
Highest Ratio: 0.6957  
Min Sample Size: 2  
Standard Deviation: 0.0858

View Array

Report Title:

Exit

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report

Print

User may sort interactively on the report

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  
Foreclosure/multi parcels  
In Lieu of Debt Payment (foreclosure)  
Included Excess Personal Property  
Includes Intangible Assets  
Includes Unknown Amount of Mortgage  
[ALT] Individual to Individual - NON FM  
Intra Corporation  
[ALT] Land Market - Vacant  
Mobile home Included In Sale  
[ALT] Multi Parcel  
Multi parcels fmv < sb346  
No Sale  
No sales price given  
Non Trackable sale - current use to high  
Percent Complete Improvement  
Plat reference only  
Prebill MH Included In Sale  
Relative Sale  
[ALT] Sale of foreclosed property w/ m  
[ALT] Sale of Foreclosed Property (bank)  
Sale of prop to adjoining owner  
[ALT] SB346 Sale - Not FMV  
Tax Sale  
Timber Value Included in Sale  
To or From Government  
To or From Non Profit Organization  
Transfer of Convenience  
Undivided Interest  
[ALT] Valid sale - Fair Market - Improve

Records Processed: 1836 Selected 1836 True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help

Cancel Run Exit

## SALES RATIO ANALYSIS (PROBLEM FIXED)

# Agricultural

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2019  
Ending Date: 03/01/2020  
State Study: ☐

Class: ☐ R ☒ A ☐ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons ☒ FM - Fair Market Value ☒ LM - Land Market Value  
Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 14

**Real Property Criteria**

Starting Map:   
Ending Map:   
Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0  
Heated Area: 0 0

**Commercial Improvement Criteria**

Grade: 0 0  
YR Built: 0 0  
EFYR Built: 0 0

Number of Samples: 247  
Lowest Ratio: 0.1004  
Highest Ratio: 0.6999  
Min Sample Size: 4  
Standard Deviation: 0.1037

View Array

100%

Report Title:

Records Processed: 247 Selected 247 ☒ True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV ☐ Use Future SP v Live CV

Print Screen Help

**Print Options**

☐ Summary  
☐ Details  
☐ Detailed Report

Print

User may sort interactively on the report

**Print Order**

Exit

[ALT] Large Tract ALT  
[ALT] Rural Transitional ALT  
[ALT] Small Tract ALT  
[ALT] > 1 Parcel sold by bank (Bulk)  
[ALT] Adjoining Property Owner  
[ALT] Auction Sale  
[ALT] Bank Sale  
Parties are a Lending Institution  
DING RAZED AFTER SALE  
NOT BE CLEARLY ID.  
RCH. SCHOOL, LODGE, OR FR  
ction Deed  
es County Line  
Application  
of Gift  
OF TRUST OR OTHER SECUI  
RESERVES UNTO THE GRAN  
Shows \$3 or less in revenue star  
e or Executor's Deed  
pt property conveyed  
Fair Market Value  
ED SALE  
ECLOSURE  
imment buyer or seller  
GRANTEE IS KNOWN REALE  
NOT INCLUDED IN TAX RECOR  
ved after sale  
MOVEMENTS SOLD BEFORE CC  
ment Recorded is not a Warranty  
Investor  
LVES CHURCH  
in Affiliated Parties  
Land Market Sale  
state deed  
ation Sale  
minerals Rights, Timber, etc.  
[ALT] More than 1 parcel sold  
Not the 1st Page of the Deed  
NULL  
OTHER, UNKNOWN, PLEASE ADD !

Cancel Run Exit

## SALES RATIO ANALYSIS (PROBLEM FIXED)

# Commercial

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☐ R ☐ A ☒ C ☐ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons ☒ FM - Fair Market Value ☒ LM - Land Market Value  
Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 7

**Real Property Criteria**

Starting Map:   
Ending Map:   
Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Number of Samples: 87  
Lowest Ratio: 0.1197  
Highest Ratio: 0.5640  
Min Sample Size: 1  
Standard Deviation: 0.0709

**Commercial Improvement Criteria**

Grade: 0  
YR Built: 0  
EFYR Built: 0  
Heated Area: 0

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report

User may sort interactively on the report

**WinGAP - Sales Ratio Analysis - [User ID = ]**

	LCI	Actual	UCI
Median	0.3812	0.3883	0.3981
Aggregate	0.2961	0.3110	0.3259
COD	0.1074		
PRD	1.2068		

View Array

Report Title:

Exit

Records Processed: 87 Selected 87 ☒ True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

Adjoining Property  
Bank sale (NON-FMV)  
Bank sale with restrictions  
Bankruptcy Proceedings  
Changed After Sale  
Court Order Decree  
Existing Tenant is Buyer  
Multiple sales in same year  
Foreclosure/multi parcels  
Debt Payment (foreclosure)  
Excess Personal Property  
Intangible Assets  
Unknown Amount of Mortgage  
Individual to Individual - NON FM  
Corporation  
Land Market - Vacant  
Home Included In Sale  
Multi Parcel  
parcels fmv < sb346  
Sale  
Sales price given  
Trackable sale - current use to high  
Complete Improvement  
Reference only  
MH Included In Sale  
Live Sale  
Sale of foreclosed property w/ m  
Sale of Foreclosed Property/bank  
of prop to adjoining owner  
SB346 Sale - Not FMV  
Sale  
Fair Value Included in Sale  
From Government  
From Non Profit Organization  
Offer of Convenience  
Provided Interest  
Valid sale - Fair Market - Improve



## SALES RATIO ANALYSIS (PROBLEM FIXED)

# Industrial

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2020  
Ending Date: 03/01/2021  
State Study: ☐

Class: ☐ R ☐ A ☐ C ☒ I  
Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5  
Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
☐ Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 10

**Real Property Criteria**

Starting Map: - -  
Ending Map: - -  
Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Grade: Starting 0 Ending 0  
YR Built: Starting 0 Ending 0  
EFYR Built: Starting 0 Ending 0  
Heated Area: Starting 0 Ending 0

**Commercial Improvement Criteria**

Grade: Starting 0 Ending 0  
YR Built: Starting 0 Ending 0  
EFYR Built: Starting 0 Ending 0

**WinGAP - Sales Ratio Analysis - (User ID: [REDACTED])**

	LCI	Actual	UCI
Median	0.0000	0.3954	0.0000
Aggregate	0.2567	0.3108	0.3649
COD	0.1121		
PRD	1.1699		
Number of Samples	7		
Lowest Ratio	0.2427		
Highest Ratio	0.4144		
Min Sample Size	2		
Standard Deviation	0.0731		

100%

Report Title:

**Print Options**

☐ Summary  
☐ Details

**Print Order**

☐ Detailed Report

Print

User may sort interactively on the report

**Records Processed:** 7 Selected 7 ☒ True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help Cancel Run Exit

**Reasons Selected:**

- [ALT] (ALT) IMPROVED AFTER SALE
- [ALT] Large Tracts - Rural
- [ALT] Small Tracts - Rural
- APPRAISAL / STATE SALES STUDY
- [ALT] B/S - IMPROVED (AFTER FOR
- B/S - MULTIPLE (AFTER FORECLOS
- [ALT] B/S - VACANT (AFTER FOREC
- IMPROVED
- MULTIPLE
- VACANT
- MOVED AFTER SALE
- Improved after sale
- R ALT SALE OCCURRED
- Multiple Parcels
- QUALIFIED IMP - INCL PREBIL
- QUALIFIED IMPROVED
- IFIED MULTIPLE
- QUALIFIED VACANT
- Estate Listing
- DIVIDED AFTER SALE
- ale
- KNOWN STATUS
- UALIFIED IMPROVED
- UALIFIED MULTIPLE
- UALIFIED VACANT
- Undisclosed Sales Price

## SALES RATIO ANALYSIS (DEFINE THE PROBLEM)

Overall (R,A,C,I)

- LM
- FM
- ALT

**Sales Criteria**

Starting Date: 01/01/2021  
Ending Date: 03/01/2022  
State Study: ☐

Class: ☒ R ☐ 1 ☒ A ☐ 3 ☒ C ☐ 4 ☒ I ☐ 5

Strat: ☐ 1 ☐ 3 ☐ 4 ☐ 5

Reason: ☒ ALT - All Arms Length Reasons  
☒ FM - Fair Market Value  
☒ LM - Land Market Value  
☐ Time: Annual % (enter as decimal: 7% as 0.07) 0.00

Reasons Selected: 7

**Real Property Criteria**

Starting Map:   
Ending Map:   
Neighborhood:   
Starting:   
Ending:

**Residential Improvement Criteria**

Grade:  Starting: 0 Ending: 0  
YR Built:  Starting: 0 Ending: 0  
EFYR Built:  Starting: 0 Ending: 0  
Heated Area:  Starting: 0 Ending: 0

**Commercial Improvement Criteria**

Grade:  Starting: 0 Ending: 0  
YR Built:  Starting: 0 Ending: 0  
EFYR Built:  Starting: 0 Ending: 0

Number of Samples: 2,156  
Lowest Ratio: 0.1030  
Highest Ratio: 0.6341  
Min Sample Size: 2  
Standard Deviation: 0.0793

View Array

Report Title:

Records Processed: 2156 Selected 2156 ☐ True Study

☒ Clip Samples ☐ Use MKTVAL ☐ Use MAV ☐ DOAA  
☐ Use MAV-VAL ☐ Use Future SP v Future CV  
☐ Use Future SP v Live CV

Print Screen Help

Print Options:  
☐ Summary  
☐ Details

Print Order:  
☐ Detailed Report  
Print

User may sort interactively on the report

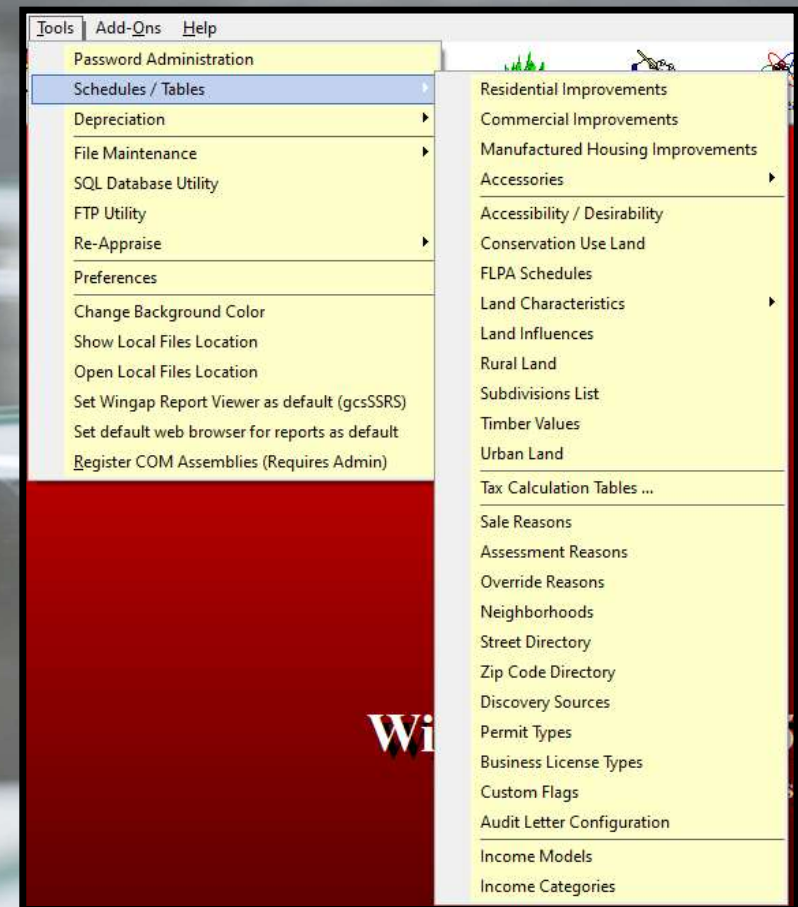
Exit

Cancel Run Exit

Adjoining Property  
Bank sale (NON-FMV)  
Bank sale with restrictions  
Bankruptcy Proceedings  
Changed After Sale  
Court Order Decree  
Existing Tenant is Buyer  
Multiple sales in same year  
Foreclosure/multi parcels  
Lack of Debt Payment (foreclosure)  
Undisclosed Excess Personal Property  
Undisclosed Intangible Assets  
Undisclosed Unknown Amount of Mortgage  
Individual to Individual - NON FMV  
Corporation  
Land Market - Vacant  
Home Included In Sale  
Multi Parcel  
parcels fmv < sb346  
Sale  
Sales price given  
Trackable sale - current use to high  
Not Complete Improvement  
Reference only  
MH Included In Sale  
Buyer Sale  
Sale of foreclosed property w/ mortgage  
Sale of Foreclosed Property (bankruptcy)  
Sale of prop to adjoining owner  
SB346 Sale - Not FMV  
Sale  
Fair Value Included in Sale  
From Government  
From Non Profit Organization  
Transfer of Convenience  
Undisclosed Interest  
Valid sale - Fair Market - Improved

## SALES RATIO ANALYSIS (PROBLEM FIXED)

- 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.





# Reappraise Machinery & Equipment

Tools Add-Ons Help

- Password Administration
- Schedules / Tables
- Depreciation
- File Maintenance
- SQL Database Utility
- FTP Utility
- Re-Appraise**
- Preferences
- Change Background Color
- Show 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)

Timber Report Designer

Real Property

Personal Property

Prebill Manufactured Housing

Boats - ABOS

Mfg Housing - NADA

Asmt Reason

Neighborhood

Parcel Number

Property Type

☐ Calculate Taxes

☐ Enterprise Zone

Records Processed:  
Total Records  
Percent Processed 0%

Reappraise

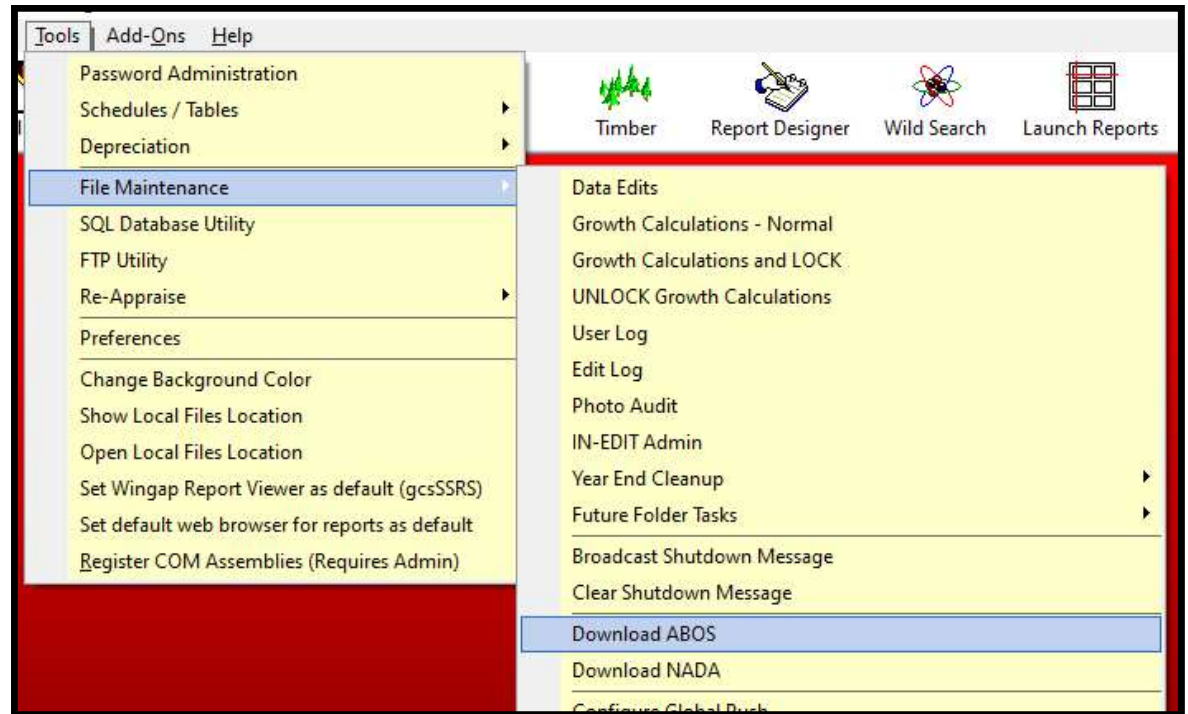
Other Information

Appraiser Name

Help Cancel Finished



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



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

The screenshot displays the CAMA software interface. The 'Tools' menu is open, showing options like Password Administration, Schedules / Tables, Depreciation, File Maintenance, SQL Database Utility, FTP Utility, Re-Appraise (highlighted), Preferences, Change Background Color, Show Local Files Location, Open Local Files Location, Set Wingap Report Viewer as default (gcsSSRS), Set default web browser for reports as default, and Register COM Assemblies (Requires Admin). The 'Re-Appraise' sub-menu is also visible, listing Real Property, Personal Property, Prebill Manufactured Housing, Boats - ABOS (highlighted), and Mfg Housing - NADA. The 'Reappraise' dialog box is open, showing fields for Neighborhood, Parcel Number, Property Type, and a checkbox for Calculate Taxes. It also displays 'Records Processed' (Total Records, Percent Processed 0%) and 'Other Information' (Appraiser Name). Buttons for Reappraise, Help, Cancel, and Finished are present.





# 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

The screenshot displays the WinGAP software interface. The main window has a menu bar with File, SQL, Property Maint, Appeals, Reports, Statistics, Tools, Add-Ons, and Help. The Reports menu is open, showing a list of report categories: Assessment Notices Reports, Real, Personal, Manufactured Housing, Analysis, Administration, and Timber. The Administration sub-menu is expanded, listing various reports including Digest Submission Reports, Data Request Form, Average Property Values, Deleted Items, Exempt Digest, TAD Certificates, Consolidations, Exemption Codes, Prebill MH Consolidations, Returned Mail Items, ACO Summary Batch Report, ACO Sheet(s) by Batch Number, Reappraise History, Rent Restricted, and Digest Review Ovr Count. The Consolidations option is highlighted. To the right, a dialog box titled 'WinGAP - Select Consolidation Parameters - [User ID = gmhilton]' is open. It contains a table with columns: RECID, Taxdistric, Descrip, Heavyequip, Motorveh, Mobilehome, and Timber10. The table lists 9 records. At the bottom of the dialog, there are checkboxes for 'All Districts' and 'Show Gross Freeport', a 'Run Consolidation' button, and a checkbox for 'Exclude Rent Restricted Parcels'.

WinGAP - Select Consolidation Parameters - [User ID = gmhilton]

RECID	Taxdistric	Descrip	Heavyequip	Motorveh	Mobilehome	Timber10
1	01			4974430	339953	
2	02			649500	334872	
3	03			144670	229206	
4	04		85768	11973860	18210937	1147551
5	05			48680	12578	
6	06			5489980	3451470	98495
7	07				11313	5204
8	08					
9	09					

☐ All Districts ☐ Show Gross Freeport  ☐ Exclude Rent Restricted Parcels



## CONSOLIDATION SHEETS

GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section				2022 TAX DIGEST CONSOLIDATED SUMMARY			
County: ANY County #: 016 Tax District: COUNTY Dist #: 00 Assessment %: 040 Tot Parcels: 31352							
<b>AGRICULTURAL</b>				<b>CONSERVATION USE</b>			
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	<b>ENVIRONMENTALLY SENSITIVE</b>			
A7				Code	Count	Acres	40% Value
A9				W3			
AA				W4			
AB				W5			
AF				<b>PROPERTY EXEMPTIONS</b>			
AI				Code	Count	M&O	Bond
AZ				SA	3	95,886	
<b>BROWNFIELD PROPERTY</b>				SB	0	0	
Code	Count	Acres	40% Value	SF	28	121,532,547	
GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section				2022 TAX DIGEST CONSOLIDATED SUMMARY			
County: ANY County #: 016 Tax District: COUNTY Dist #: 00 Assessment %: 040 Tot Parcels: 31352							
<b>AGRICULTURAL</b>				<b>CONSERVATION USE</b>			
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	<b>ENVIRONMENTALLY SENSITIVE</b>			
A7				Code	Count	Acres	40% Value
A9				W3			
AA				W4			
AB				W5			
AF				<b>PROPERTY EXEMPTIONS</b>			
AI				Code	Count	M&O	Bond
AZ				SA	3	95,886	
<b>BROWNFIELD PROPERTY</b>				SB	0	0	
Code	Count	Acres	40% Value	SF	28	121,532,547	



Microsoft Edge  
PDF Document

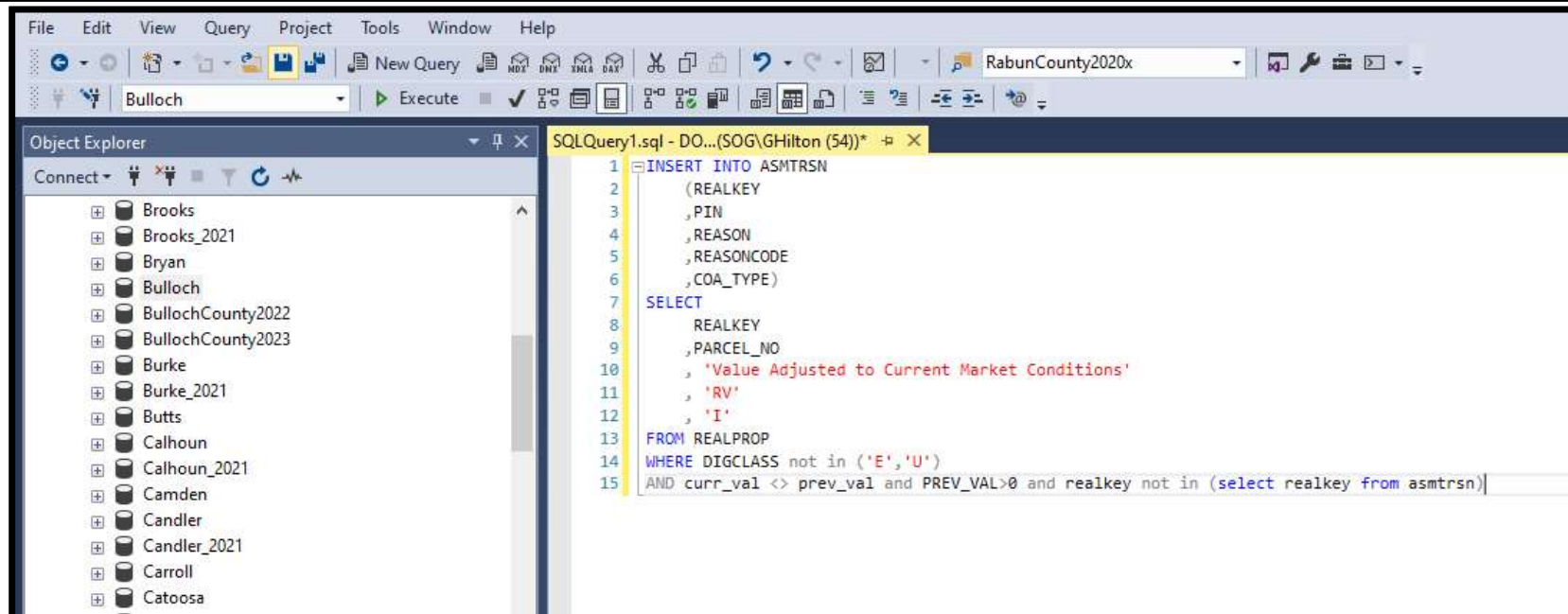
## FLAGGING PARCELS TO RECEIVE ASSESSMENT NOTICES

- 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

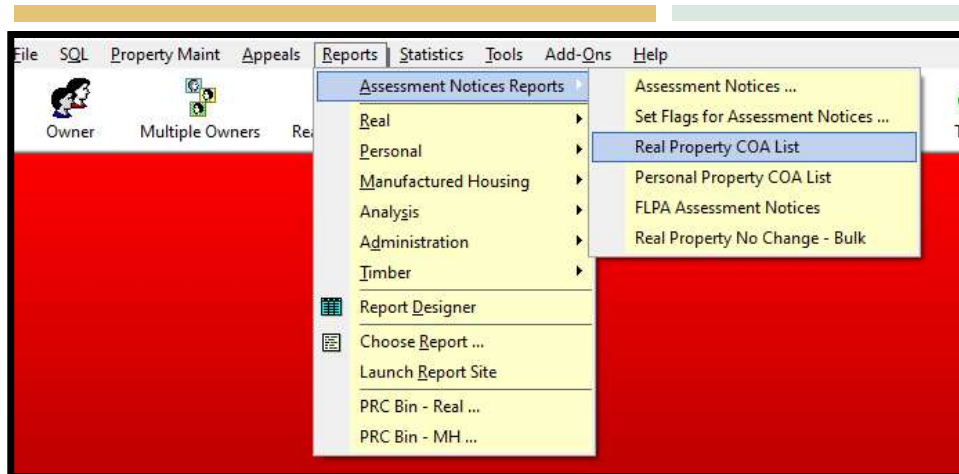
GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section				2022 TAX DIGEST CONSOLIDATED SUMMARY			
County: ANY County #: 016 Tax District: COUNTY Dist #: 00				Assessment %: 040 Tot Parcels: 31352			
AGRICULTURAL				CONSERVATION USE			
Code	Count	Acres	40% Value	Code	Count	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	ENVIRONMENTALLY SENSITIVE			
A7				Code	Count	Acres	40% Value
A9				W3			
AA				W4			
AB				W5			
AF				PROPERTY EXEMPTIONS			
AI				Code	Count	M&O	Bond
AZ				SA	3	95,886	
BROWNFIELD PROPERTY				SB	0	0	
Code	Count	Acres	40% Value	SF	28	121,532,547	
AGRICULTURAL				CONSERVATION USE			
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
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A5	1,523	69,795.08	45,142,771	V6	3		5,250
A6	7,075		12,771,065	ENVIRONMENTALLY SENSITIVE			
A7				Code	Count	Acres	40% Value
A9				W3			
AA				W4			
AB				W5			
AF				PROPERTY EXEMPTIONS			
AI				Code	Count	M&O	Bond
AZ				SA	3	95,886	
BROWNFIELD PROPERTY				SB	0	0	
Code	Count	Acres	40% Value	SF	28	121,532,547	

## CHECK FOR PARCELS WITH NO ASSESSMENT REASON CODES

**Make sure that all parcels receiving an assessment notice are assigned simple non-technical assessment reasons.**



- 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.

Show Reasons ☒ True ☐ False      Print All Notices ☒ True ☐ False  
 Distinct Classes To Include A, C, I, Q, R, V

2 of 3 ?

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; Building Cost Tables Adjusted To Reflect Market;						
008 011	3952	342,715	350,319	7,604	2.22 %	R
Building Cost Tables Adjusted To Reflect Market;						
008 012	3953	47,179	50,549	3,370	7.14 %	R
Land Value Adjustment;						
008 012A	12645	177,144	193,087	15,943	9.00 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012B	8212	103,839	112,656	8,817	8.49 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012C	13688	129,954	148,739	18,785	14.46 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012D	14513	3,675	3,938	263	7.16 %	R
Land Value Adjustment;						
008 012E	15442	111,774	128,933	17,159	15.35 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012F	12584	21,329	22,852	1,523	7.14 %	R
Land Value Adjustment;						
008 012H	17210	28,191	29,548	1,357	4.81 %	R
Land Value Adjustment;						
008 012K	19113	149,372	165,678	16,306	10.92 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012M	19340	147,830	163,469	15,639	10.58 %	R
Land Value Adjustment; Building Cost Tables Adjusted To Reflect Market;						
008 012N	19693	15,750	16,875	1,125	7.14 %	R
Land Value Adjustment;						
008 012P	19694	21,329	22,852	1,523	7.14 %	R
Land Value Adjustment;						
008 013	3904 SB346	236,325	200,000	(36,325)	-15.37 %	A
Value adj for 1-year Arms Length Transaction cap;						
008 013A	3905	26,000	26,000	0	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
- 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.



■ Make sure you review all



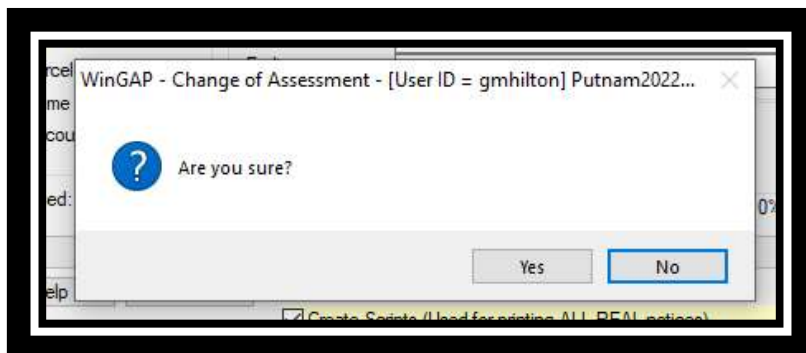
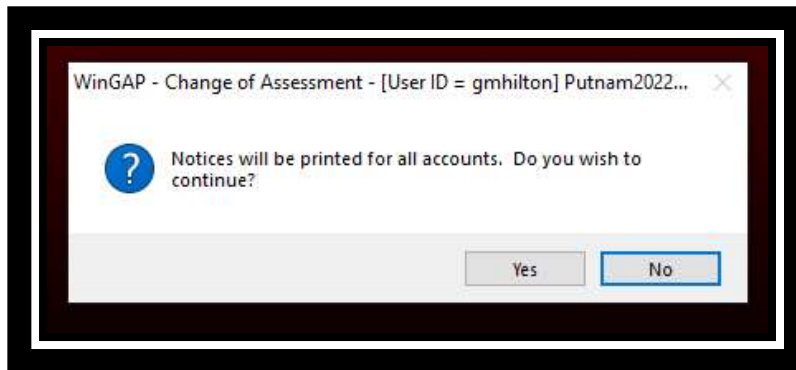
## NOA Checklist Review

### *Assessment Notice Checklist*

- 1) If schedule changes have been made, run reappraise for the property type that is impacted by the schedule modification ([Tools >> Re-Appraise](#)).
- 2) Make changes to Conservation Use tables per current year table of values and run Conservation Use reappraise ([Tools >> Re-Appraise >> Real Property](#)).
- 3) 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](#)).
- 8) 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** 05/12/2023 **Last Day for Appeal** 06/26/2023

**Property Type**  
☒ Real ☐ Personal

**Appeal Term**  
☐ 30 Days ☒ 45 Days

**Primary Contact** John Doe, Appraiser **Block Size** 500  
**Alternate Contact** Jane Doe, Appraiser **Block** 0

☒ Print ALL Notices

☒ Use this contact information regardless of the contact information present on the property.

**Sort Order**  
☐ Zip Code  
☐ Parcel Number  
☒ Name  
☐ Account

**Print Range**  
Starting:   
Ending:

**Count Notices**

Count	0 Flagged Accts	Total Accts	0
	0 Flags Incl Agents	Tot Acct+Agent	0

Processed: Selected Percent 0%

Help View ☐ Print Preview ☒ PDF ☐ XML

☒ Create Scripts (Used for printing ALL REAL notices)

☐ Exclude Rent Restricted Parcels

The following properties will always be suppressed.

- Properties with Digest CLASS OF "Q"
- Properties with Digest CLASS OF "E"
- Properties with Digest CLASS OF "U"
- Properties containing an assessment reason code of "NN"

Cancel Print Notices

## Printing NOA's to PDF's

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

Mailing Date: 05/12/2023  
Last Day for Appeal: 06/26/2023

Property Type: ☒ Real ☐ Personal  
☒ Print ALL Notices

Appeal Term: ☐ 30 Days ☒ 45 Days

Primary Contact: John Doe, Apprasier  
Alternate Contact: Jane Doe, Appraiser

Block Size: 500  
Block: 0

☒ Use this contact information regardless of the contact information present on the property.

Sort Order: ☐ Zip Code ☐ Parcel Number ☒ Name ☐ Account

Print Range: Starting: Ending:

Count Notices: Count: 0 Flagged Accts Total Accts 0  
0 Flags Incl Agents Tot Acct+Agent 0

Processed: Selected Percent 0%

Help

The following pro

Property  
Property  
Property  
Property

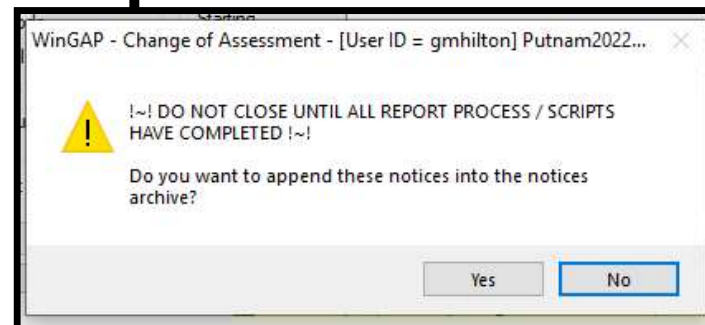
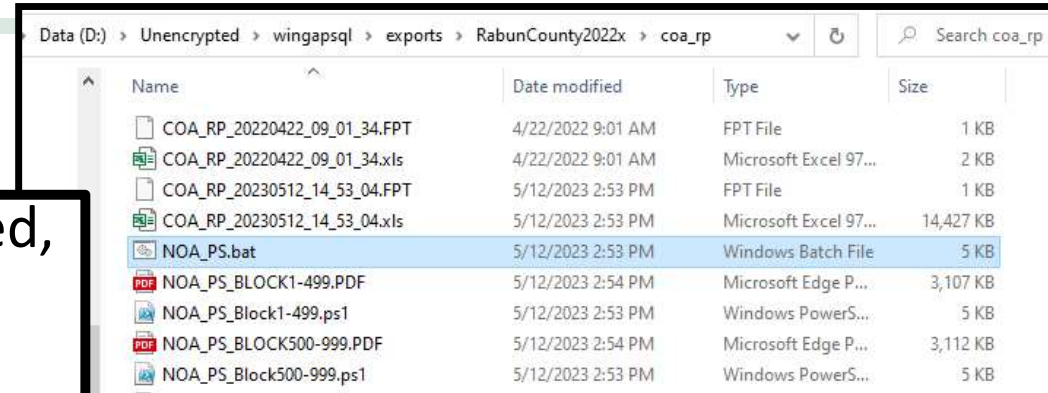
WinGAP - Change of Assessment - [User ID = gmhilton] Putnam2022...  
D:\Unencrypted\wingapsql\exports\Putnam2022Test\coa\_rp\N OA\_PS.BAT has been created to assist in running scripts.  
OK

## Printing PDF's

Once Notices (Batches of 500) are created, navigate through windows explorer to:

*Network Drive\Wingapsql\Exports\COA\_RP\* folder

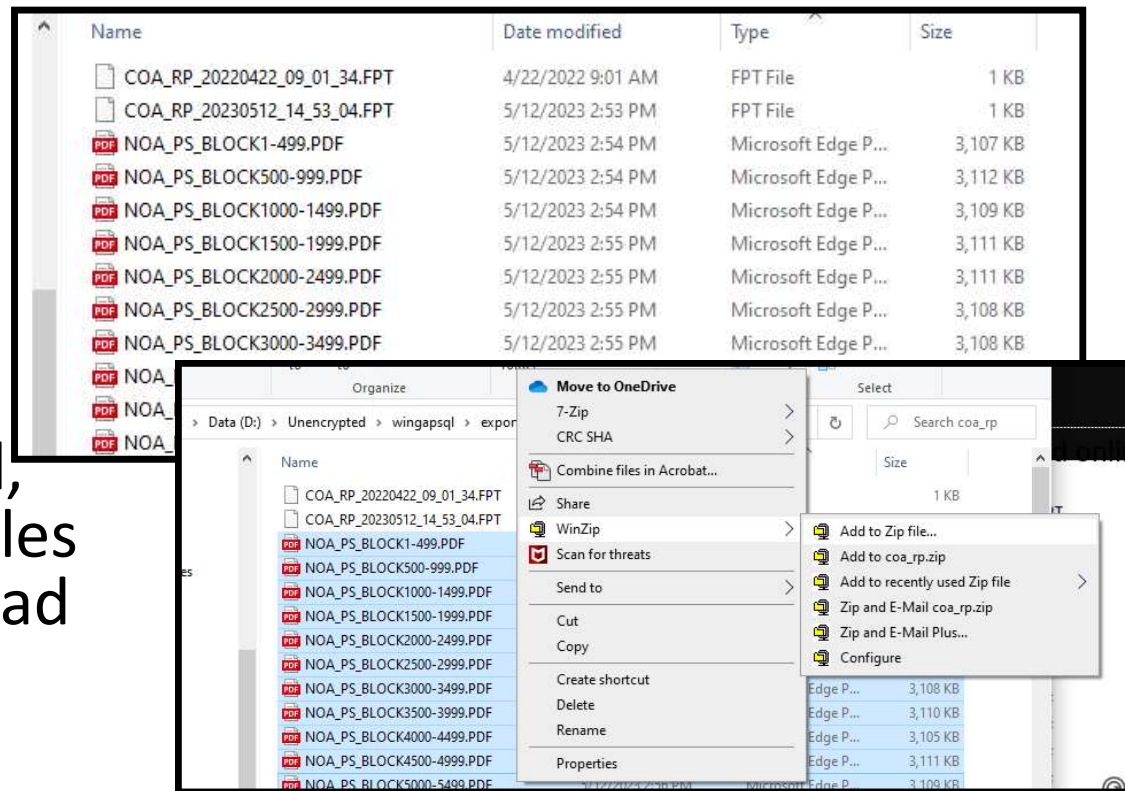
Double click the *NOA\_PS.bat* file to create the PDF's.





## Zippping 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.



## 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.

The screenshot shows a PDF document titled "Official Tax Matter - 2022 Tax Year" with a red arrow pointing to the name "Grant Hilton". The document is a tax assessment notice from the Any County Board of Assessors. It includes the following information:

Any County Board of Assessors 19  
USA Circle  
Suite 999  
Any City GA 99999  
(000)999-8888

PT-306 (revised May 2018)

**Official Tax Matter - 2022 Tax Year**  
This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Annual Assessment Notice Date: 5/12/2023**  
**Last date to file a written appeal: 6/26/2023**  
**\*\*\* THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT \*\*\***  
County property records are available online at: [qpublic.net](http://qpublic.net)

**Grant Hilton**  
P O BOX XXXX  
Any City GA 99999-9999

The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in **BOX 'B'** of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

At the time of filing your appeal you must select one of the following appeal methods:

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)  
(2) Arbitration (value)  
(3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at USA Circle Suite 999 Any City, GA 99999 and which may be contacted by telephone at: (000)999-8888. Your staff contacts are **MI and Jane Appraiser, Real Appraiser**.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
8888	X007 064	0.23	01		None

**Property Description**  
Property Address: 9995 MAIN D

Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
0	144,503	171,152	0
0	57,801	68,461	0

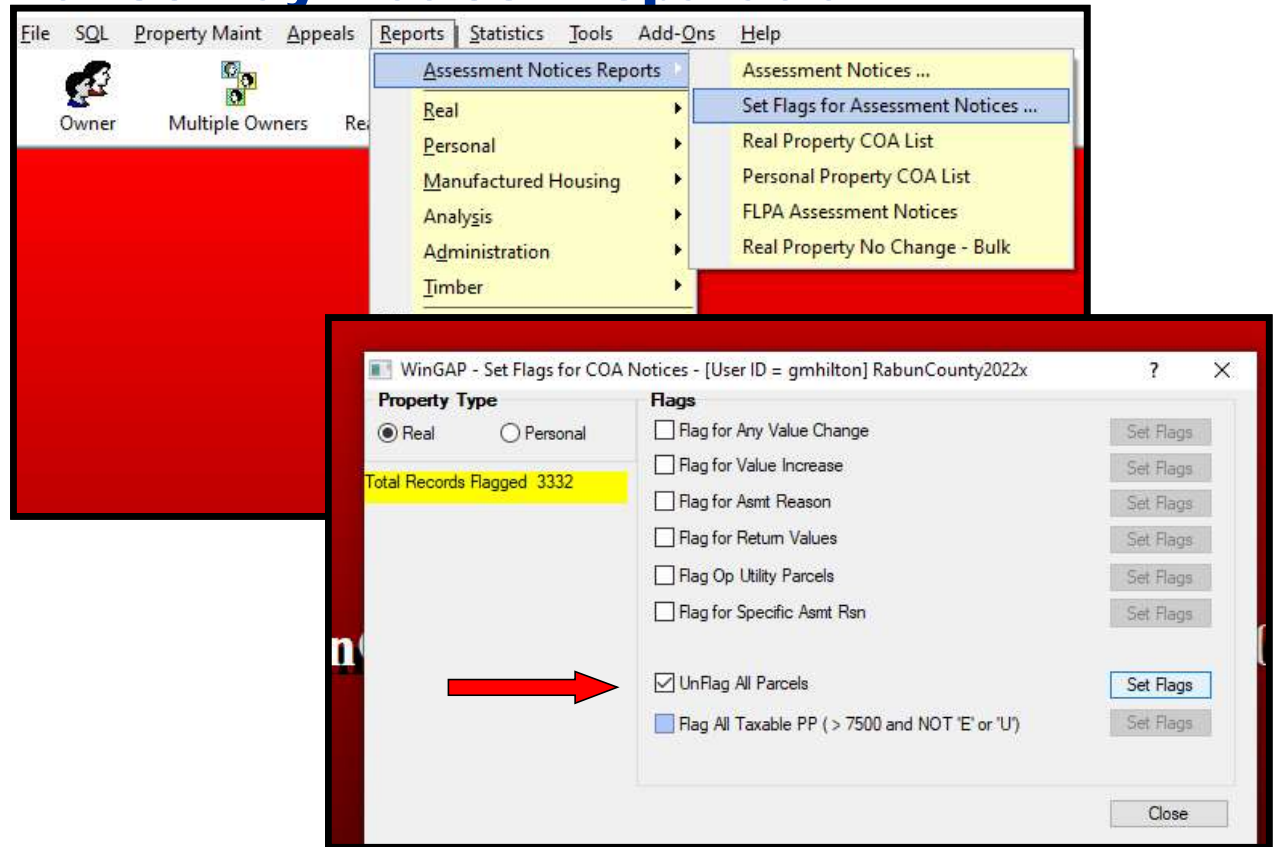
**Reasons for Assessment Notice**  
Land Value Adjustment; County Wide Revaluation; Property Reappraised for Current Year;

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County Incorporated	0	0	68,461	9.678000	662.57
School	0	0	68,461	9.072000	621.08
Clayton City	0	0	68,461	8.586000	586.44
<b>Total Estimated Tax</b>					<b>\$1870.09</b>

## 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.

The screenshot shows the CAMA system interface. The 'Tools' menu is open, and 'Data Edits' is selected. A red arrow points to the 'Data Edits' option. The 'Data Edits' window is displayed, showing a list of property records with columns: Item, Def, Pkey, Pkey\_Name, and Parcel\_No. The 'Data Edits' window also includes a 'Previous Digest' field set to 'AY2021' and a 'Current Digest' field. Below these fields are input boxes for 'MIN', 'MAX', and '% Filter'. The 'MIN' and 'MAX' fields are set to 0 and 1,000,000 respectively. The '% Filter' field is set to 0. The 'Data Edits' window also includes a 'Print' button and a 'Run' button.

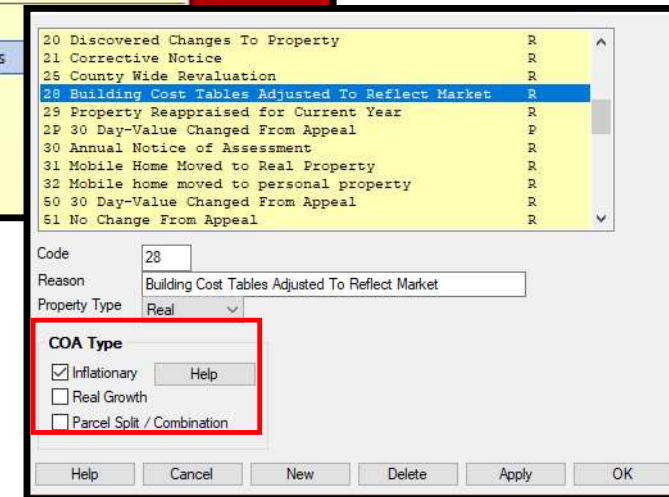
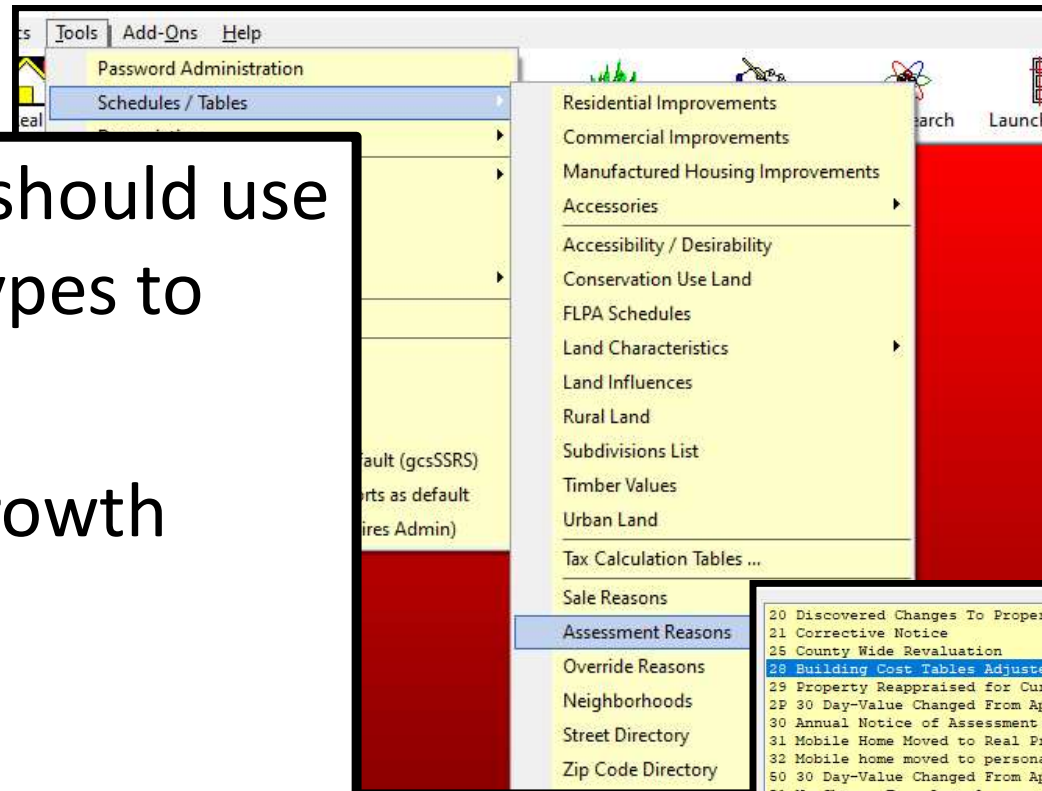
Item	Def	Pkey	Pkey_Name	Parcel_No
SB346 Edits	ALT Sales Rsn; Sale not flagged	131242	salekey	MS47000054 000
SB346 Edits	ALT Sales Rsn; Sale not flagged	131364	salekey	S19 000058 000
SB346 Edits	ALT Sales Rsn; Sale not flagged	131625	salekey	108 000016A154
SB346 Edits	ALT Sales Rsn; Sale not flagged	131626	salekey	108 000016A156
SB346 Edits	ALT Sales Rsn; Sale not flagged	131824	salekey	MS37000023 7AC
SB346 Edits	ALT Sales Rsn; Sale not flagged	133077	salekey	MS10000093 000
SB346 Edits	ALT Sales Rsn; Sale not flagged	133267	salekey	135 000023A069
SB346 Edits	ALT Sales Rsn; Sale not flagged	133752	salekey	104 000006A005
SB346 Edits	ALT Sales Rsn; Sale not flagged	133753	salekey	104 000006A006
SB346 Edits	ALT Sales Rsn; Sale not flagged	133756	salekey	104 000006A007
SB346 Edits	ALT Sales Rsn; Sale not flagged	133758	salekey	104 000006A008
SB346 Edits	ALT Land Only Sale; Net SP > Land Value	131498	salekey	061 000013D040
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131331	salekey	S20 000065 000
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
SB346 Edits	Vacant ALT land sale but no SB346 Flag	130882	salekey	134 000009F012
SB346 Edits	Vacant ALT land sale but no SB346 Flag	128823	salekey	134 000009F021
SB346 Edits	Vacant ALT land sale but no SB346 Flag	128822	salekey	134 000009F030
SB346 Edits	Vacant ALT land sale but no SB346 Flag	128821	salekey	134 000009F031
SB346 Edits	Vacant ALT land sale but no SB346 Flag	128910	salekey	MS20000103B128
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131618	salekey	108 000016A092
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131619	salekey	108 000016A093
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131460	salekey	108 000016A094
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131461	salekey	108 000016A095
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131620	salekey	108 000016A098
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131621	salekey	108 000016A099
SB346 Edits	Vacant ALT land sale but no SB346 Flag	131623	salekey	108 000016A102
SB346 Edits	Vacant ALT land sale but no SB346 Flag	132386	salekey	108 000016A175
SB346 Edits	Vacant ALT land sale but Imp value is allocated	131459	salekey	108 000016A091
SB346 Edits	Vacant ALT land sale but Imp value is allocated	132382	salekey	108 000016A097
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
SB346 Edits	Vacant ALT land sale but Imp value is allocated	131462	salekey	108 000016A152



## Change of Assessment Reasons and Growth

CAMA systems should use 3 COA reason types to track growth:

- Inflationary growth
- Real growth
- Parcel splits/combinations





## Change of Assessment Reasons and Growth

Example of an assessment reason table with “COA” types

COA Reason	COA Type
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 (grade, exterior walls, physical depreciation, obsolescence, % complete, etc.)	Inflationary
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.

The screenshot shows a software window with a list of assessment reasons and their corresponding growth types. The list is as follows:

Reason	Growth Type
65 Boat Added Per Return	P
66 Boat Acquired Through Sale	P
67 Building damaged or destroyed	R
99 VALUE LOOK-SPLIT	R
BA Boat Added per UCC Statement	P
BR Boat Revalued To Reflect Current Marine Pricing	P
NN No Notice Needed	R
NN No Notice Required	P
NO Ownership Change	P
NO Ownership Change	R
NP New Parcel	R

Below the list, there are input fields for:

- Code:** 68
- Reason:** Land Schedules Updated to Reflect Market Value
- Property Type:** Real

Under the **COA Type** section, there are three checkboxes:

- ☐ Inflationary
- ☐ Real Growth
- ☐ Parcel Split / Combination

At the bottom of the window, there are buttons for **Help**, **Cancel**, **New**, **Delete**, **Apply**, and **OK**.

## 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 tracking.

The screenshot shows the CAMA system interface. The 'Tools' menu is open, displaying options: Password Administration, Schedules / Tables, Depreciation, File Maintenance, SQL Database Utility, FTP Utility, Re-Appraise, and Preferences. The 'File Maintenance' option is highlighted. To the right, a list of tasks is visible, including: Data Edits, Growth Calculations - Normal, Growth Calculations and LOCK (highlighted), 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, Configure Global Push, Configure Appeals Push, Configure Push Tech Exclusions, Bulk Owner Address Changer, Bulk Parcel/Subdivision Creator, Recall Deleted Property, and Sync Rural Land schedules descriptions to rural land subrecords.

### Growth

Bulloch County Inflationary Growth By Tax District For Tax Year 2022

Tax District #	DESCRIP	Parcels in Tax District with Inflationary Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	Statesboro	5,594	108,790,349	43,516,200	0
02	Brooklet	669	12,118,683	4,847,469	0
03	Portals	248	2,994,118	1,197,646	0
04	County	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	0
07	1	28	2,726,536	1,090,614	0
08	Statesboro TAD 1	359	11,158,031	4,463,217	0
09	TAD	1	0	0	0
Total		19,554	543,419,084	217,367,689	0

Monday, May 15, 2023 1:45 PM

BullochCounty2022

### Growth

Bulloch County Inflationary Growth By Tax District For Tax Year 2022

Tax District #	DESCRIP	Parcels in Tax District with Inflationary Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	Statesboro	5,594	108,790,349	43,516,200	0
02	Brooklet	669	12,118,683	4,847,469	0
03	Portals	248	2,994,118	1,197,646	0
04	County	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	0
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	0

Monday, May 15, 2023 1:45 PM

BullochCounty2022

## Change of Assessment Reasons and Growth

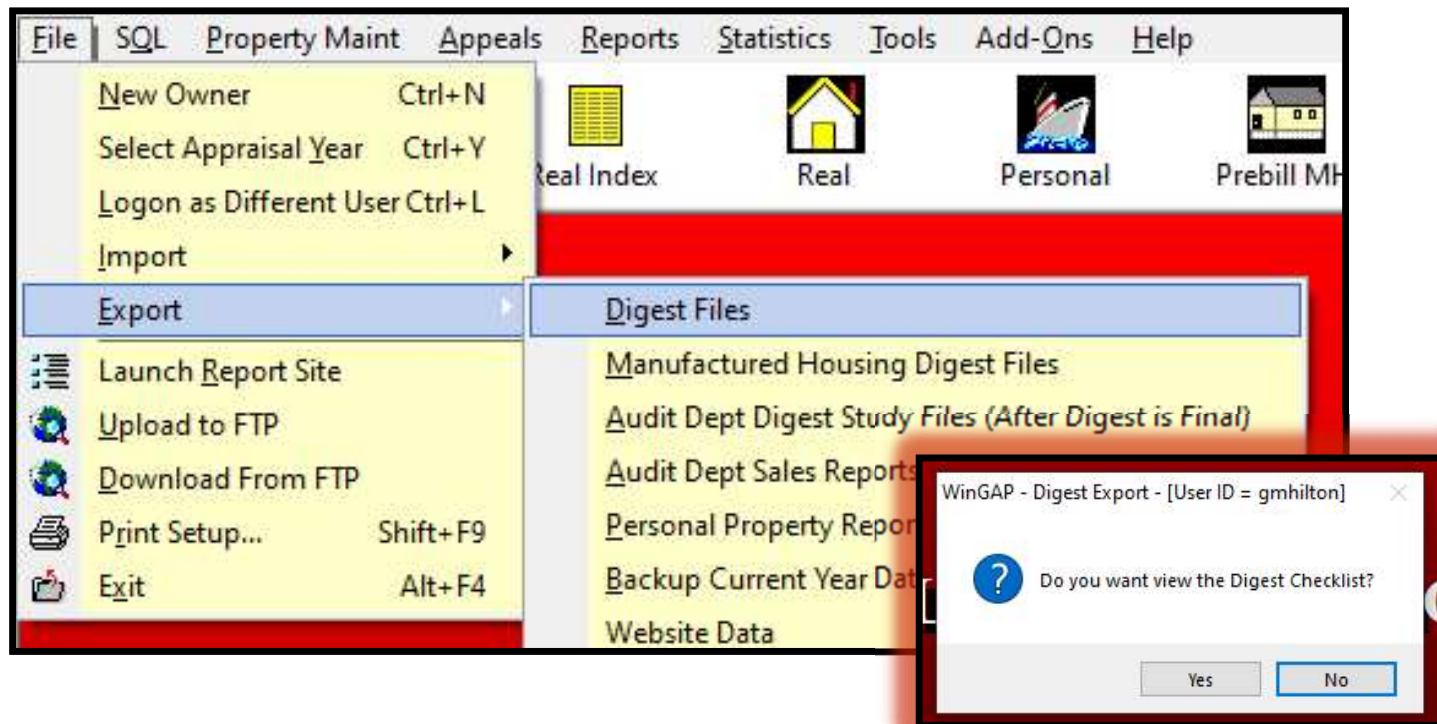
- Once the process of assigning a COA type is complete, the CAMA system should track and calculate growth.

Growth					
County Inflationary Growth By Tax District For Tax Year 2022					
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	0
02		669	12,118,683	4,847,469	0
03		248	2,994,118	1,197,646	0
04	County	6,086	198,573,290	79,429,321	0
05		68	1,292,852	517,143	0
06	Fire District	6,501	205,765,225	82,306,079	0
07	County TAD 1	28	2,726,536	1,090,614	0
08		359	11,158,031	4,463,217	0
09		1	0	0	0
Total		19,554	543,419,084	217,367,689	0
Monday, May 15, 2023 1:45 PM					
County2022					

- 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

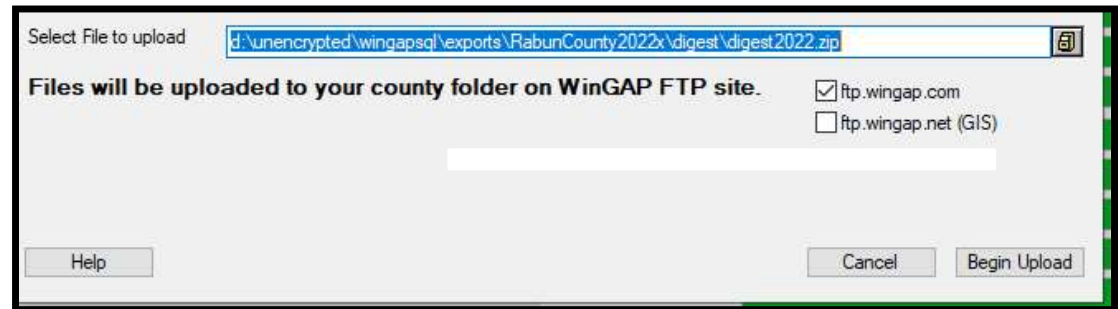
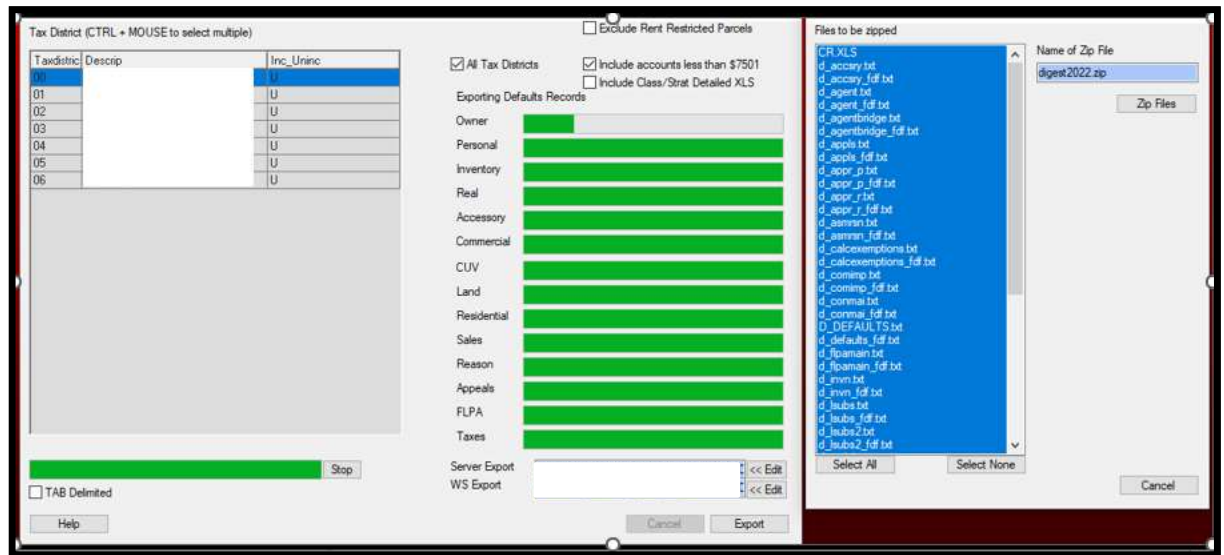
- Check the Assessment Notice Checklist again to ensure digest export is correct.

### *Assessment Notice Checklist*

- 1) If schedule changes have been made, run reappraise for the property type that is impacted by the schedule modification (**Tools >> Re-Appraise**).
- 2) Make changes to Conservation Use tables per current year table of values and run Conservation Use reappraise (**Tools >> Re-Appraise >> Real Property**).
- 3) 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**).
- 8) 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)

## CONSOLIDATION SHEETS



RECID	Taxdistric	Descrip	Heavyequip	Motorveh	Mobilehome	Timber101
1	01			5482810	404345	
2	02			697250	299170	
3	03			172110	267216	
4	04		105187	12309540	23265135	743488
5	05			51540	73892	305561
6	06		45229	5684240	4135256	
7	07				12672	19759
8	08					
9	09				139920	



## CONSOLIDATION SHEETS

**GEORGIA DEPARTMENT OF REVENUE**  
**Local Government Services Division**  
**County Digest Section**

**2022 TAX DIGEST CONSOLIDATED  
SUMMARY**

County: ANY County #: 016 Tax District: COUNTY Dist #: 00

Assessment %: 040 Tot Parcels: 31352

**AGRICULTURAL**

Code	Count	Acres	40% Value
A1	2,277		106,317,309
A3	428	1,675.67	3,961,813
A4	1,886	21,650.86	34,705,007
A5	1,523	69,795.08	45,142,771
A6	7,075		12,771,065
A7			
A9			
AA			
AB			
AF			
AI			
AZ			

**BROWNFIELD PROPERTY**

Code	Count	Acres	40% Value
------	-------	-------	-----------

**CONSERVATION USE**

Code	Count	Acres	40% Value
V3	68	1,873.32	2,084,913
V4	1,103	20,986.79	30,721,715
V5	1,928	222,996.42	145,114,920
V6	3		5,250

**ENVIRONMENTALLY SENSITIVE**

Code	Count	Acres	40% Value
W3			
W4			
W5			

**PROPERTY EXEMPTIONS**

Code	Count	M&O	Bond
SA	3	95,886	
SB	0	0	
SF	28	121,532,547	



Microsoft Edge  
PDF Document



- 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

GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section				2022 TAX DIGEST CONSOLIDATED SUMMARY			
County:ANY County #:016 Tax District: COUNTY Dist #: 00							
Assessment %: 040 Tot Parcels:31352							
AGRICULTURAL				CONSERVATION USE			
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	ENVIRONMENTALLY SENSITIVE			
A7				Code	Count	Acres	40% Value
A9				W3			
AA				W4			
AB				W5			
AF				PROPERTY EXEMPTIONS			
AI				Code	Count	M&O	Bond
AZ				SA	3	95,886	
BROWNFIELD PROPERTY				SB	0	0	
Code	Count	Acres	40% Value	SF	28	121,532,547	

## DIGEST SUBMISSION REPORTS

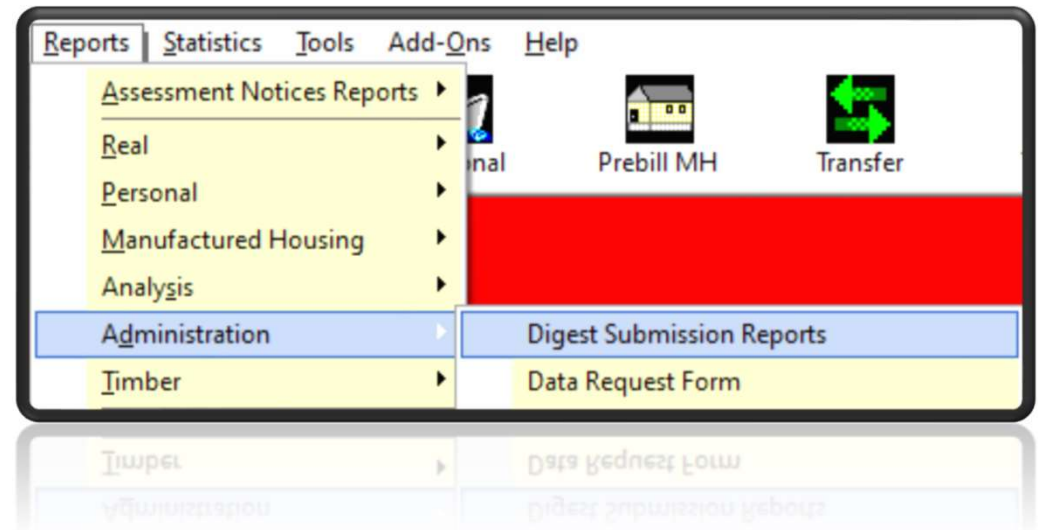
You are now ready to print all the digest submission reports to send to DOR with the digest.

The screenshot displays the Wingap software interface. The 'Reports' menu is open, showing options: Assessment Notices Reports, Real, Personal, Manufactured Housing, Analysis, Administration, and Timber. The 'Administration' option is selected, and a sub-menu titled 'Digest Submission Reports' is visible. Below this, an information dialog box states: 'The Wingap Digest Submission Reports will automatically perform the following actions: >> Calculate Growth, >> Display growth report, >> Process the ASSESSMENT CHANGE LISTING, >> Process the LGS-AUDIT (DOAA style) Listing, >> Process the COVENANT REGISTRY.' To the right, a 'Wingap Digest Export' dialog box asks: 'Would you like Wingap to export the LGS\_AUDIT, ASMT\_CHG\_LIST, and COVREG spreadsheet (if you answer no, please send file to DOR yourself from SSMS)?' with 'Yes' and 'No' buttons.

GEORGIA DEPARTMENT OF REVENUE-5/26/2023

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

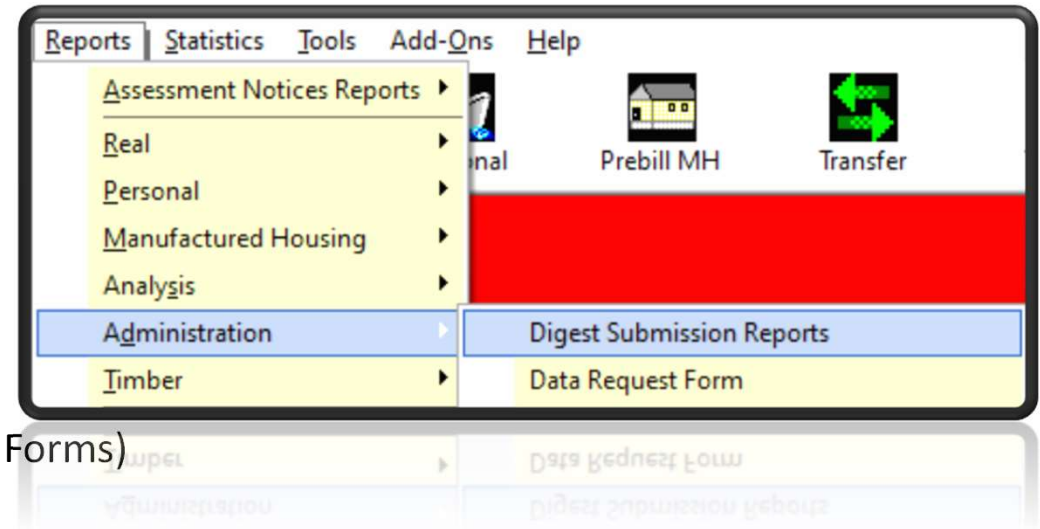
1. Notice of Assessment Certification Statement for Tax Year
2. Pending Appeals for Public Utilities
3. Pending Appeals other than Public Utilities
4. Inflationary Growth by Tax District
5. Notice of Assessment Reasons
6. Accounts with P6 > \$100,000
7. A complete listing of all real estate parcels receiving 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



## 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)





## 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.

WinGAP - Appeals - [User ID = gmhilton]

Appeal Key: 0 Status: [dropdown] PIN: [text] Acct #: 0 Acres: 0.00 COID#: [text]  
 Appeal Year: 2000 Type: [dropdown] Appraiser: [text] ACO #: 0

**Owner Information**

Last, First, MI: [text]  
 Corpname: [text] Search: [button]  
 Agent: [text] Multi-year: [checkbox]  
 Address1: [text]  
 Address2: [text]  
 Address3: [text]  
 City / State / Zip: [text]  
 Legal Desc: [text]  
 Homephone: ( ) - [text] Workphone: ( ) - [text]  
 Comments: [text area]

**Manufactured Housing**

Mfg: [text] Width: 0 Decal Yr: [text]  
 Model: [text] Length: 0 Decal No: [text]  
 Year Built: [text] Account #: 0

**Motor Vehicles**

Mfg: [text] Year Built: [text]  
 Model: [text] Tag No: [text] Photo: [button]  
 VIN: [text] Mileage: 0 Documents: [button]  
 Decal: [text] Decal Yr: [text] Condition: [dropdown]

**Values**

BOA FMV	0
30-Day	0
BOE	0
Arbitration	0
Hearing Officer	0
Superior Court	0
Resolved	0
Current	0
Return	0
Asserted	0
Appraisal	0
VID	0

**Dates**

Notice: [text]  
 Appealed: [text]

**Decision**

Fwd/Cert Date: [text]  
 Postmark: [text]  
 NOA Info Provided: [text]  
 BOE Info Provided: [text]

**Grounds for Appeal**

☐ Value  
☐ Uniformity  
☐ Taxability  
☐ Exemption Denied  
☐ Breach of Covenant  
☐ Covenant Denied

**10 Day ARB Receipt**

10 Day ARB Appr1 Reject: [text]  
 Appraisal Acceptance Ltr: [text]  
 Appraisal Rejection Letter: [text]  
 SC Settlement Letter: [text]  
 SC No Settlement: [text]

**Temp Bill Options**

Temp Bill Amt: 0

**Buttons:** Help, ACTIVE APPEAL, Cancel, New, Delete, Apply, OK

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 capability.
- Update and Reappraise Manufactured Housing
  - Cost Tables

WinGAP - MH Sc... ? X

MFG / MODEL Listing

Base Rates

Add-Ons

Lump Sum Add-Ons

Improvement Labels

Condition

Exterior Walls

Fireplace

Foundation

Heating / Air

Plumbing

Roofing

Story Height

Quality Adjustments

Help Close

Quality Class: Average

WIDE

	26	28	32	36
40	43.18	41.27	37.59	35.13
44	41.57	39.65	36.08	33.63
48	40.15	38.23	34.76	32.32
52	38.89	36.97	33.59	31.16
56	37.75	35.83	32.54	30.11
60	36.73	34.81	31.59	29.18
64	35.80	33.88	30.73	28.32
68	34.94	33.03	29.94	27.55
72	34.15	32.24	29.22	26.83
76	33.43	31.52	28.55	26.18
80	32.75	30.85	27.93	25.57

Help Cancel Apply OK

Tools Add-Ons Help

Password Administration

Schedules / Tables

Depreciation

File Maintenance

SQL Database Utility

FTP Utility

Re-Appraise

Preferences

Change Background Color

Real Property

Personal Property

Prebill Manufactured Housing

Boats - ABOS

Mfg Housing - NADA

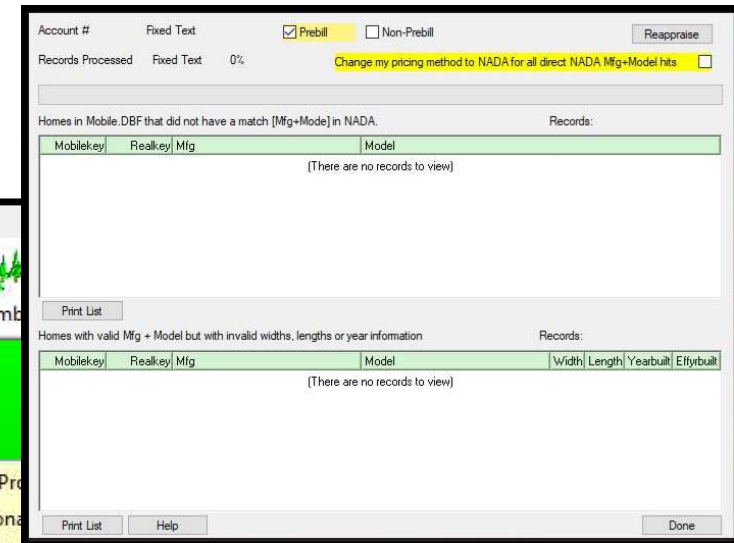
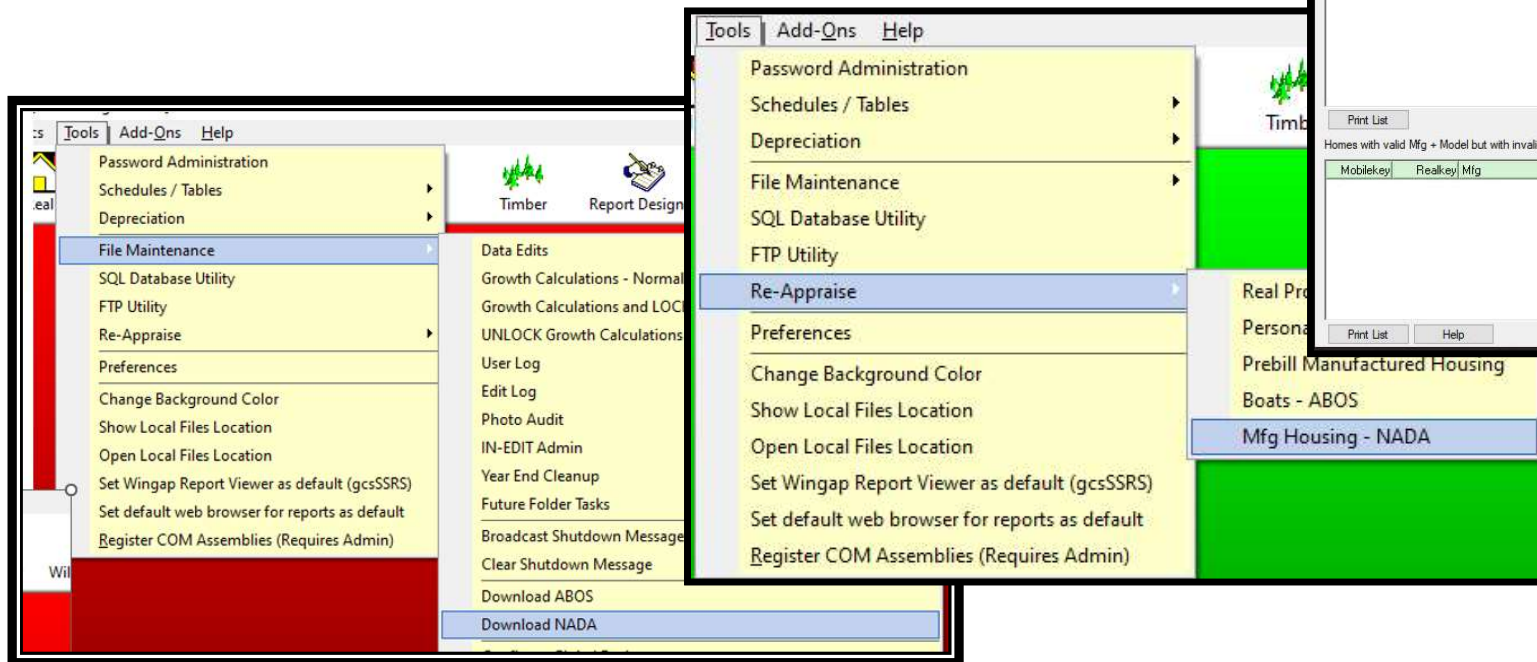
Timber

Report Designer

Will

## UPDATE & REAPPRAISE NADA MANUFACTURED HOUSING TABLES

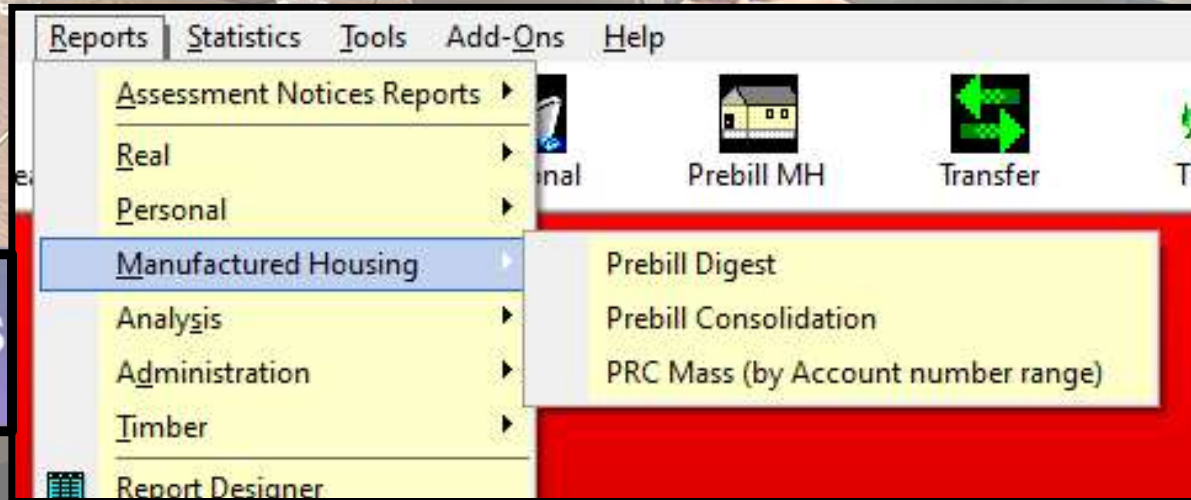
- Only if CAMA system has capability.
- If not, purchase new year NADA MFG Housing book.
  - NADA Tables (prebill, homestead, cert. of permanent location)



## 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.

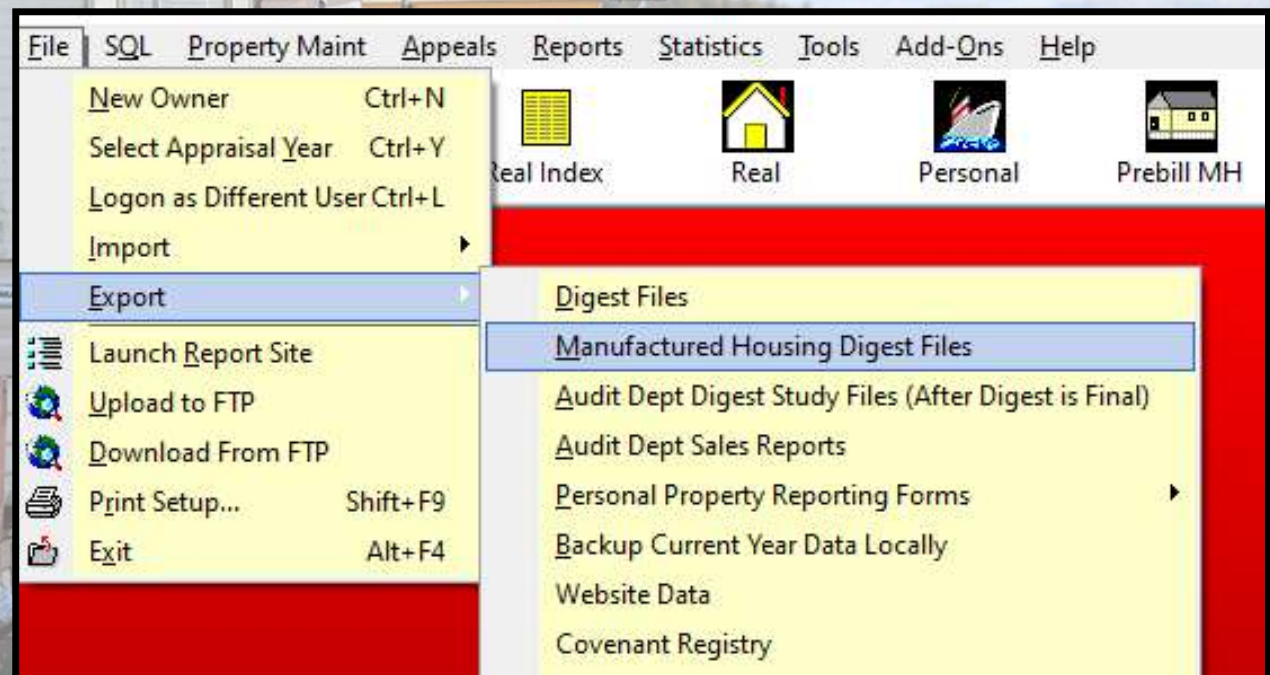
Board of Assessors





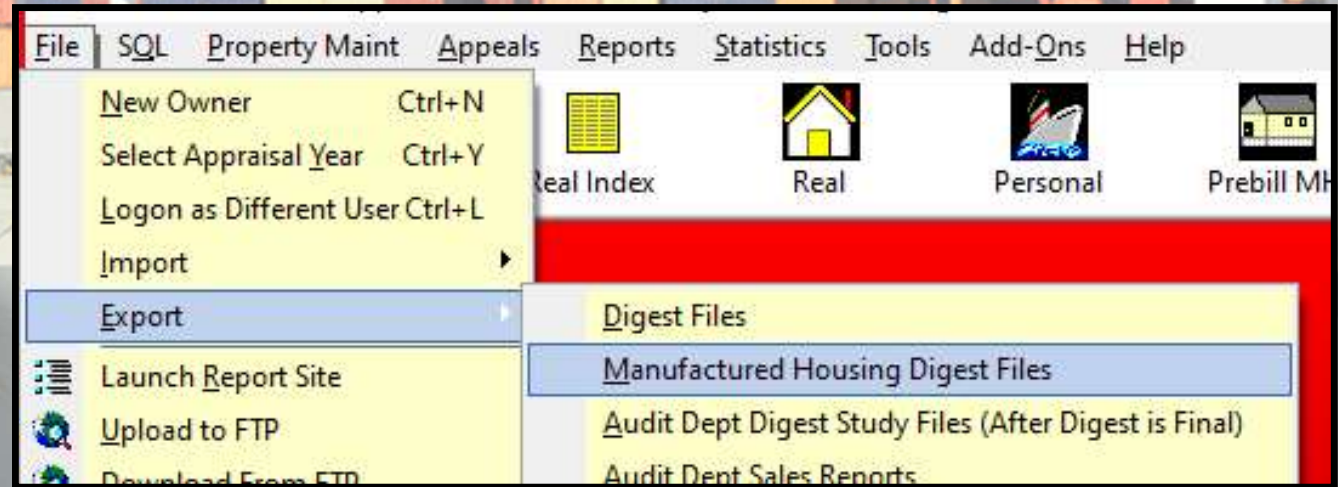
## MOBILE HOME DIGEST PREPARATION (BY JANUARY 5<sup>TH</sup>)

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



## MOBILE HOME DIGEST EXPORT (BY JANUARY 5)

Export the Pre-bill mobile home digest.







# Take a Vacation???

