

## CHECKLIST FOR 2018 DIGEST SUBMISSION

1 **Consolidation Sheets (PT10A)** - The consolidation sheets are essential to the proper completion of the digest; therefore, a sheet for each of the taxing jurisdictions in your county must be submitted. Failure to submit properly completed consolidation sheets may delay the Commissioner's letter and order authorizing the billing and collection of taxes.

- State – **Levy is zero...but state consolidations with accurate exemptions still required**
- County-Wide
- County-Wide School
- Independent School
- County Unincorporated
- County Incorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at assessment level other than 40% (O.C.G.A. 48-5-7d)
- Each County and City Tax Allocation District

**2018 Consolidation sheets for each municipality must include accurate CITY homestead and freeport exemption amounts. In the past city sheets that reflected county exemptions have been accepted, but now, in order to facilitate distribution of tax on IRP vehicles, accurate city net digest values must be submitted.**

**XML DATA FILE** –A file layout for the required electronic XML data file for sending the county consolidation sheet data to DOR, may be found in the 2018 Digest submission Package online.

*MAKE SURE TO CHECK FOR ACCURACY PRIOR TO SUBMITTING :*

- County name & number; tax district name & number; and total parcel count.
- Total of P3, P4, and P5 Counts = SA Count.
- Motor vehicle = total value of vehicles returned during 2017 using 2016 millage rate.
- Timber = total 100% value of sales/harvests reported during four quarters of 2017.
- Mobile Home = MH Digest value provided to the Tax Commissioner on January<sup>5th</sup> 2018.
- Heavy Duty Equipment = total value of HDE billed during 2017 using 2016 millage rate

2 **County Millage Rate Form (PT-35) and Levies** - Submit copy, signed by chairman of board of commissioners, and include a copy of the Resolution of Levy from the County governing authority and a millage recommendation memo from School Board. Provide a memo stating the use of Insurance Premium Tax Proceeds if such funds are not used to rollback the millage rate for unincorporated county

3 **City Millage Rate Form (PT-38)** - Forward copies as received from cities

4 **Taxpayer Brochure** - One updated copy with legislative changes since the prior year

5 **Reserved.**

6 **Reserved.**

7 **Local Exemptions Form** - with all applicable information completed and copies of results of referendums approving such local exemption for both COUNTY and CITIES. Even if there were no changes since the last year, we are asking for a full reporting along with scanned copies of local homestead legislation and ordinances.

8 **Freeport Exemption** - Scanned copies of all referendums and resolutions (County and City)

9 **Current Use Assessment Forms** -

- a. Conservation Use Assessment - Listing of new and renewal covenants beginning 2018
- b. Forest Land Conservation Use Assessment - All forest land covenants
- c. Current Use Registry - electronic listing of CUVA and FLPA

**CHECKLIST FOR 2018 DIGEST SUBMISSION**

- 10 **List of 'Reason Codes'** - established by the BTA pursuant to the 'Taxpayer's Bill of Rights' for the purpose of providing a simple, non-technical explanation of the assessment
- 11 **Change of Assessment List** - Provided on CD or via electronic download and accompanied by:
  - a. Memo signed by BTA Chairman indicating (1) Number of REAL property notices mailed and date of mailing; and (2) Number of PERSONAL property notices mailed and date of mailing.
  - b. Copy of an assessment notice for real and personal property
- 12 **Pending Appeals Lists** - All must be certified by the Chairman of BTA
  - a. Public Utility Property
  - b. Other Properties - total of all pending appeals, current and past years. OCGA 48-5-304 prevents the Revenue Commissioner from authorizing collection when the value in dispute exceeds 5% of the total taxable digest (8% VID and # of appeals for countywide revaluation)
  - c. Appeal Certification for Prior Year signed by BTA Chairman indicating the total number, overall value, and percentage of total real parcels appealed to board of equalization, arbitration, hearing officer, and superior court and the number of taxpayers' who failed to appear at any hearing.
  - d. 180-Day Appeal Review Certification signed by BTA Chairman indicating percentage of property appealed for current year. (# parcels under appeal = or > 3% total parcels) or (sum of assessed value under appeal = or > 3% gross tax digest)
- 13 **Final Digests** - provided on CD or by electronic download
  - a. 2018 Taxable Digest - Alpha order and print image format
  - b. 2018 Exempt Digest - Alpha order and print image format
  - c. 2018 DOAA File - same file provided to DOAA
- 14 **PT32.1A Worksheet; PT32.1 Computation of Millage Rollback; Advertisement; Press Release**  
Annually:
  - PT32.1A worksheet for each jurisdiction containing Forest Land Conservation property
  - PT32.1 Computation of Rollback for County Incorporated & Unincorporated M&O and School M&O
  - Resolution of Levy adopted by county governing authority
  - Actual newspaper publication of Five Year History and Current Digest (County & School)
  - Certification of online publication of Five Year History and Current Digest (County & School)When proposed millage exceeds rollback rate:
  - Press Release
  - Actual newspaper publication of 'Notice of Tax Increase' (County & School)
  - Certification of online publication of 'Notice of Tax Increase' (County & School)

OCGA 48-5-32.1 requires a specific format for hearings and publications of "Five Year History and Current Digest" and "Notice of Tax Increase". See the 'Compliance guide for advertising" in the Digest Submission Manual.