Georgia Department of Revenue

Local Government Services Division
Ellen Mills, Director

Georgia Association of Tax Officials
May 11-14, 2015
CAVEAT BREAKOUT SESSION

1

Georgia Department of Revenue

LOCAL GOVERNMENT SERVICES DIVISION

1. Georgia Certification Program
2. Digest Compliance
3. Public Utility
4. Distribution
5. Unclaimed Property

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Georgia Department of Revenue

1. GA Certification Program - Mark Loyd

Georgia Certification Program manager is responsible for seeing that county tax officials receive training in ad valorem tax administration and appraisal. Mark also serves as an instructor / course developer for the Georgia Certification Program

He holds an Appraiser IV designation with the Georgia Certification Program and is also a Registered Real Estate Appraiser with GREAB.

Previously served as Deputy Chief Appraiser in Laurens County and as an Real Estate Appraiser with the Georgia DOAA

B.A. in Management from Georgia Southern University

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Georgia Department of Revenue

Training over 4500 students annually

- Tax Commissioners and staff
- Boards of Assessors
- Appraisers
- Boards of Equalization
- County Hearing Officers
- Vendors and General Public

4

Georgia Department of Revenue

Seminars

- GATO
- CAVEAT
- COAG
- TC Tech
- GAAO One-Day Seminars
- GAAO Summer Conference
- Short Course

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Georgia Department of Revenue

Tax Commissioner Classes

20 Hrs:	3 or 6 Hrs:
Delinquent Tax Collection	Ad Valorem 101
	Ad Valorem 201
	Ad Valorem 301
New Tax Commissioner Training	Digest Submission
	Final Accounting
	Penalties and Interest
	Exemptions
	CAVEAT
	Bankruptcy

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Georgia Department of Revenue

Assessor / Appraiser Classes

40 Hrs:	20 Hrs:	20 Hrs:	WinGap:
Course I	Verification PP	APM Digest Rev	Basic D.E.
Course IA	Basic Acct	App Procedure	Admin
Course II	Timber Regs	Appr Math	Tech
Course III	Exempt	GIS	
Course IVA	Specialized	Adv Income	
Course IVB	Manufactured	Income Rev	
Course V	CAVEAT	Assr Recert	
Course VI			
GAA			

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Georgia Department of Revenue

Board of Equalization Classes

40 Hrs:	8 Hr:	20 Hrs:
Initial certification course	Annual Update provided both in class and **online**	Beginning 2016 recertification course

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Georgia Department of Revenue

County Hearing Officer Classes

8 Hr:	4 Hrs:
Initial certification class	Beginning 2016 annual update

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Georgia Department of Revenue

O.C.G.A. 48-5-13. Instruction for local tax officials and staff

(a) As used in this Code section, the term "local tax officials and staff" means:
(1) All county tax collectors and county tax commissioners;
(2) All county appraisers and county appraisal staff; and
(3) All members of county boards of tax assessors.

(b) The commissioner shall prepare, instruct, operate, and administer courses of instruction deemed necessary to provide training of and continuing education to all local tax officials and staff and members of the county boards of equalization. Course materials for such training shall be reviewed not less than once every five years and updated if necessary. All such training materials shall be made available online, and the commissioner shall determine what training may be offered or available online instead of attended in person in order to reduce the cost to taxpayers to pay for such training.

(c) All such courses of instruction shall be open and made available by the commissioner to the public upon request and upon payment of such reasonable instruction fee as set by the commissioner and upon available space as determined by the commissioner.

(d) The commissioner is authorized to work with any organization or other professionals with expertise in providing instruction in property tax administration, property taxation, or related matters.

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Georgia Department of Revenue

O.C.G.A. 48-5-268. Training courses for new appraisers; continuing education for experienced appraisers; member of county appraisal staff to appraise tangible personal property

(a) The department may prepare, instruct, operate, and administer courses of instruction deemed necessary to provide for the training of new appraisers and the continuing education of experienced appraisers.

(b) (1) The department shall prepare, instruct, operate, and administer courses of instruction for the training of new appraisers and the continuing education of experienced appraisers in the appraisal of tangible personal property.

(2) In all counties except Class I counties, the chief appraiser shall designate at least one person on the county appraisal staff to be responsible for the appraisal of tangible personal property. Any person or persons so designated shall be required to attend the standard approved training courses operated by the department in accordance with this subsection as part of their duties specified in subsection (b) of Code Section 48-5-263.

(c) The department may contract with any institution of higher education in this state to provide the courses of instruction, or any part of the courses, called for in this Code section.

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Georgia Department of Revenue

O.C.G.A. 48-5-291. Qualifications for members; approved appraisal courses; rules and regulations

(a) No individual shall serve as a member of the county board of tax assessors who:

(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.

(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.

(c) The commissioner shall promulgate such rules and regulations …

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Georgia Department of Revenue

48-5-126.1. Training classes for tax commissioners

….(c) Beginning January 1, 2005, each county tax collector or tax commissioner shall be required to attend 15 hours of training classes on county tax administration, property taxation, motor vehicle titling and registration, or related matters during each year of service as a county tax collector or tax commissioner. For the purposes of satisfying the requirements of this subsection, credit will be given for attendance of the county taxation seminar conducted by the University of Georgia under the supervision of the Georgia Center for Continuing Education or any seminar conducted by the Department of Revenue, the Georgia Association of Tax Officials, or other similarly qualified organization of affiliated tax officials, or certain management, supervisory, leadership, or accounting seminars that qualify for continuing education credits. This training shall be generally devoted to contemporary business and taxation practices and shall be germane to the duties and operational functions of the office of county tax collector or tax commissioner.

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Georgia Department of Revenue

48-5-126.1. Training classes for tax commission (con't)

(e) The instructors for the training classes required by this Code section shall consist of representatives of the Department of Revenue, the Georgia Association of Tax Officials or other similarly qualified organization of affiliated tax officials, the Georgia Center for Continuing Education, or any other qualified persons with expertise in the field of county tax administration, property taxation, motor vehicle titling and registration, or related matters.

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Georgia Department of Revenue

2. Digest Compliance – Don Hicks

Digest Compliance Section manager responsible for the oversight of ad valorem taxation across the state including the receipt and approval of digests and promulgation of regulations.

Also serves as an instructor / course developer for the Georgia Certification Program for county Tax Officials

Has worked with the Department since 1990 in Compliance and Local Government Services

Certified Public Accountant

B.S. in Accounting from Auburn University

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Georgia Department of Revenue

2015 Digest Submission

COUNTY _____ SUBMISSION DATE _____

2015 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

		ITEM	NOTES
NEW	1.	Consolidation Sheets : **Must provide signed hardcopy and XML data file.**	**Warning:** watch for proper classification of exempt and taxable property included in Development Authority lease agreements.
	a.	Motor Vehicle Values Used? Total of 2014 values?	
	b.	Timber Values Used? Total of values from 4 qtrs reports for 2014?	
	c.	Mobile Home Values Used? Total of values from Assessors digest?	
	d.	Heavy Duty Equipment Values Used? Total of 2014 Billings?	
	2.	PT-35 Form – County & School levies included? Signed by Chairman?	LOST: INS:
	3.	PT-38 Forms - City(s) levy	
	4.	Taxpayer Brochure	

http://dor.georgia.gov/county-tax-official-information

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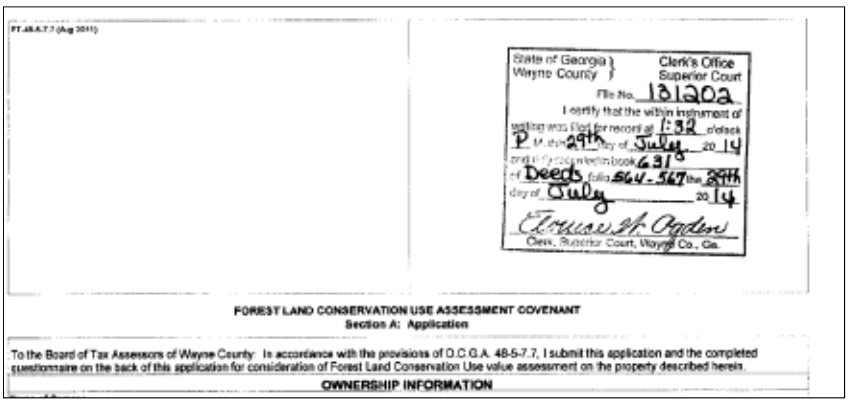
Georgia Department of Revenue

Copy of each recorded FLPA Covenant



PT-48-5-7.7 (Aug 2011)

State of Georgia
Wayne County

Clerk's Office
Superior Court

File No. 131202

I certify that the within instrument of writing was filed for record at 1:32 o'clock P. M. this 29th day of July 20 14 and in Original recd in book 631 of Deeds folio 564-567 this 29th day of July 20 14

Teresa H. Ogden
Clerk, Superior Court, Wayne Co., Ga.

FOREST LAND CONSERVATION USE ASSESSMENT COVENANT
Section A: Application

To the Board of Tax Assessors of Wayne County: In accordance with the provisions of O.C.G.A. 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION

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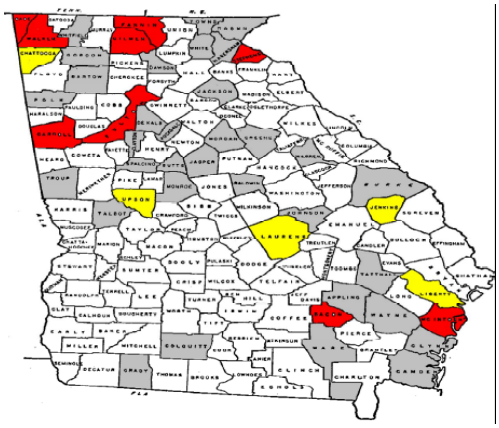
Georgia Department of Revenue

Digest Approval



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Georgia Department of Revenue

DOR Regulation Review

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Georgia Department of Revenue

Bulletins and Policy Statements

Georgia Department of Revenue
Policy Bulletin
Determining Fair Market Value of Qualified Low-Income Housing Tax Credit Property

February 17, 2015

Purpose

The purpose of this informational bulletin is to provide guidance to county appraisal staffs in assessing the fair market value of property that qualifies for low income housing tax credits ("LIHTC") for ad valorem tax purposes, particularly in light of recent statutory changes pursuant to HB 954 (2014).

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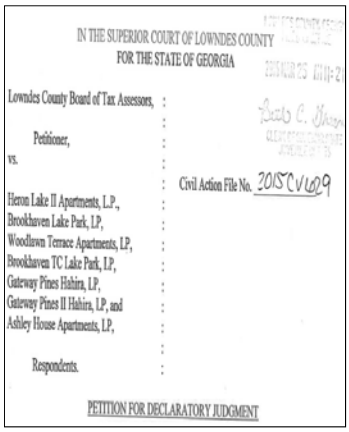
Georgia Department of Revenue

'Pending' Superior Court Lowndes BOA v Heron…

Lowndes County is challenging the constitutionality of OCGA 48-5-2 which restricts assessors from applying income tax credits when valuing low Income Housing Tax Credit Properties



IN THE SUPERIOR COURT OF LOWNDES COUNTY
FOR THE STATE OF GEORGIA

Lowndes County Board of Tax Assessors,

Petitioner,

vs.

Civil Action File No. 2015CV609

Heron Lake II Apartments, L.P.,
Brookhaven Lake Park, LP,
Woodlawn Terrace Apartments, LP,
Brookhaven TC Lake Park, LP,
Gateway Pines Habira, LP,
Gateway Pines II Habira, LP, and
Ashley House Apartments, LP,

Respondents.

PETITION FOR DECLARATORY JUDGMENT

21

Georgia Department of Revenue

3. Public Utility – Chuck Nazerian

Public Utility Section manager responsible for the valuation of Public Utility property … a Georgia taxable value of about $40 Billion.

Serves as an instructor / course developer for the Georgia Certification Program for Assessors and Appraisers.

Holds an Appraiser IV designation with the Georgia Certification Program and is also a Licensed Real Estate Appraiser with GREAB.

M.BA., in Finance from Brenau University; B.B.A. in Finance and Management from North Georgia College and State University.

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Georgia Department of Revenue

1. Appraise Public Utility Companies
2. Appraise Railroad Equipment car companies, collect and distribute tax
3. Collect and distribute TVA payment in lieu of tax
4. Collect and deposit Public Service Commission Fees

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Georgia Department of Revenue

Public Utility Appeals *- pending*

Bellsouth Telecommunications

2012, 2013, 2014

CSX Railroad

2014

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Georgia Department of Revenue

Flight Equipment Company Appeals – pending

AirTran Airways
American Airlines
Envoy Air *(American Eagle)*
ExpressJet
Southwest Airlines
U.S. Airways

2014

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Georgia Department of Revenue

4. Distributions – Jonathan Ussery

Distribution Section manager responsible for tax distributions to local governments including …. Local Option Sales Tax, Special Purpose Local Option Sales Tax, MARTA, Transportation Special Purpose Local Option Sales Tax, Education Local Option Sales Tax, E-911 Prepaid Wireless Fees, International Registration Plan Alternate Ad Valorem Tax, and Forest Land Protection Act Grants.

Jonathan has worked with the Department since 1991 in Processing, Accounting, Sales Tax Division and now in Local Government Services Distributions

26

Georgia Department of Revenue

Distributions to Locals over $4 billion annually

Sales Tax	$400 million monthly
E-911 Prepaid	$15 million annually
IRP AAVT	$16 million annually
FLPA	$30 million annually

27

Georgia Department of Revenue

FLPA Grant

$15,000,000 allotted in Appropriations

Distributed during April 2015

28

Georgia Department of Revenue

IRP Distribution

2014 collections: $15,948,039.74

~~HB463~~

~~Distribute by April 1st 2015~~

SB87

Distribute by August 1st 2015

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Georgia Department of Revenue

5. Unclaimed Property – Steve Harbin

Unclaimed Property Section manager responsible for administering the "Disposition of Unclaimed Property Act" which includes tangible and intangible property that has remained unclaimed by the owner for more than required holding period.

Steve has been with the Department since 1988 and has served as an auditor and manager in Compliance and Unclaimed Property.

B.B.A. in Accounting from the University of University

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Georgia Department of Revenue

Unclaimed Property

Safe Deposit Box	Onsite Storage
Securities	$17 million annually
Unclaimed Funds	$165 million annually
Claims paid	$20 million annually

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Georgia Department of Revenue

CAVEAT 2015

LEGISLATION

32

p.45

Signed and effective 5/6/15

Georgia Department of Revenue

House Bill 48 – Sections 2, 6 & 7 Real Property and Motor Vehicle

Additions/Amendments to Disabled Veterans exemptions

1. Free **license plates** on motor vehicles per OCGA 40-2-69
2. **Homestead** exemption per OCGA 48-5-48
3. Exemption from **tax on motor vehicles** per OCGA 48-5-478

33

Signed and effective 5/6/15

Georgia Department of Revenue

Any veteran who was discharged under honorable conditions and who has been adjudicated by the VA as being 100% totally disabled or as being less than 100% totally disabled is compensated at the 100% level due to un-employability **and** entitled to receive a statutory award from VA for:

1. loss or permanent loss of use one or both feet
2. loss or permanent loss of use one or both hands
3. loss of sight in one or both eyes
4. permanent impairment of vision in both eyes central acuity 20/200 or less in better eye central acuity 20/200 or ….

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Georgia Department of Revenue

Once eligibility is established for veteran who with 100% total disability per VA adjudication, such veteran is entitled to exemption every year thereafter

Once eligibility established for veteran with less than 100% disability, such veteran must give annual proof of eligibility through letter from VA

Upon death of veteran….unmarried surviving spouse or minor child may receive the exemption

35

Signed and effective 5/6/15

Georgia Department of Revenue

Qualifiers Match … Internal process changes needed?

36

p.54

Signed 5/6/15 - effective 7/1/15

Georgia Department of Revenue

House Bill 94
Motor Vehicle 'Birthday' Ad Valorem

HB94 excuses Georgia residents, who cancel their vehicle registration, from paying the 10% penalty for failure to pay motor vehicle ad valorem taxes, while the vehicle was unregistered

Taxpayer remains liable for the ad valorem tax (excludes TAVT)

37

p.56

Signed and effective 5/6/15

Georgia Department of Revenue

House Bill 147
Motor Vehicle Registration

Provides for an initial **two year** registration ($40) for **new passenger cars** for which the purchaser has paid state and local title ad valorem taxes.

"New motor vehicle" means any motor vehicle which is not a demonstrator and has never been the subject of a sale at retail to the general public.

"Passenger car" means every motor vehicle designed for carrying ten passengers or less and used for the transportation of persons … excludes all-terrain vehicles, motorcycles, motor driven cycles, multipurpose off-highway vehicles, personal transportation vehicles, and low-speed vehicles

38

p.93

Georgia Department of Revenue

House Bill 174
Economic Development

Changes terminology used in Title 36 from "slum" to "**pockets of blight**" regarding urban redevelopment powers.

39

Signed and effective 5/5/15

p.104

Georgia Department of Revenue

House Bill 192
Government Purchasing Cards

After January 1, 2016, the Governing authority must approve by public vote and adopt/promulgate policies for use by elected officials

40

Signed and effective 5/5/15

Georgia Department of Revenue

Policies shall include…

- Authorized officials sign & accept agreement with county that cards will be used in accordance with such policy
- Transaction limits
- Description of authorized purchases authorized
- Procedures for auditing
- Procedures for addressing violations

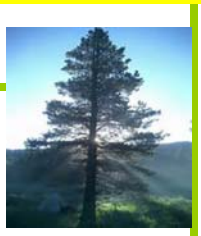
Felony penalties for use of government purchasing cards in an unauthorized manner or purpose

41

p.113

Signed and effective 5/6/15

Georgia Department of Revenue



House Bill 199
Timber Harvesting

Currently counties may adopt an ordinance requiring timber harvesters to provide notice of their operations prior to cutting timber.

HB199 requires notice prior to entering the property, if possible, but no later than 24 hours after entering the property and a cessation notice within 24 hours after the job is completed.

$5,000 bond is required of a harvester in each county, but per HB199 only one bond regardless of the number of tracts being harvested.

Counties will need to amend existing timber harvesting ordinances.

42

p.117

Signed 5/6/15 - effective 7/1/15 and 1/1/16

Georgia Department of Revenue

House Bill 202
Comprehensive Ad Valorem Revisions

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Georgia Department of Revenue

House Bill 202
Comprehensive Ad Valorem Revisions

- MV manufacturer plate
- Failure to pay penalty
- Billing via electronic transmission
- Obstructing levy officer
- Publication of digest history
- Incomplete digests
- Appraisal staff
- Sales Ratio Study by DOAA
- 48-5-299(c)
- NOA
- Deadline to complete digest
- Appeal revisions
- Digest statistics
- Municipal taxation
- Mobile Home taxation
- TAVT for MARTA
- Real estate transfer tax
- Sales tax exemption

44

effective 5/6/15

Georgia Department of Revenue

HB202 – Section 1, 2 & 3
Manufacturer Headquarter License Plates

- Issued on motor vehicles owned by manufacturer for 24 months per vehicle.
- Exempt from TAVT
- Vehicles must be used for evaluation, marketing, demonstration or as part of a vehicle lease program for the benefit of manufacturer employees, which shall be deemed a type of demonstration.

45

effective 1/1/16

Georgia Department of Revenue

House Bill 202 - Section 4
Penalty for Failure to Pay

Amends OCGA 48-2-44

10% penalty is assessed if tax not paid within 90 days of due date…

Previously the code said 10% based on the amount outstanding on the due date….now the code says 10% based on amount outstanding at the time the penalty is assessed which is 90 days after due date:

Example - $2,000 tax due on 12/20/2016
$1,500 paid 01/31/2017
$ 500 still due on 03/20/2017

Penalty based on unpaid tax on date penalty is assessed

Penalty is $50 (10% of $500)

46

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 5
Tax Bills via electronic transmission

Amends OCGA 48-3-3 regarding electronic **tax bills or tax delinquency notices** at discretion of tax commissioner and at option of taxpayer, in lieu of or in addition to mailed notices…

Tax Commissioner requirements:

- Portable document format (PDF)
- If undeliverable, then mail to address of record in assessors files
- Taxpayer consent via form developed by DOR

47

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 6
Ex Officio Sheriff

Amends OCGA 48-3-27 … Misdemeanor to obstruct or hinder any **sheriff, ex officio sheriff, tax commissioner or municipal levy officer** in the levy of state, county or municipal tax execution

48

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 7
Five Year History and Current Digest Publication

Amends OCGA 48-5-32 regarding publication of "Current Digest and Five Year History" by shortening the timeframe for publication from two weeks to **one week prior to meeting**. Also requires that advertisement be **posted on authority's website**

NOTICE

The Taylor County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the Taylor County Government Complex on July 16, 2014 at 7:00pm and pursuant to the requirements of O.C.G.A. Section 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years.

CURRENT 2014 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2009	2010	2011	2012	2013	2014
Real & Personal	275,489,331	273,207,906	275,553,622	272,592,906	272,196,327	275,182,130
Motor Vehicles	20,122,896	20,672,876	18,436,450	18,781,810	19,175,540	19,175,540
Mobile Homes	2,454,010	2,559,840	2,390,400	2,346,364	2,347,864	2,181,839
Timber - 100%	2,572,323	2,302,636	2,614,505	2,871,346	1,778,626	2,131,239
Heavy Duty Equipment	0					0
Gross Digest	300,638,554	298,742,346	296,994,977	296,592,426	295,411,357	298,670,553
Less M& O Exemptions	72,608,242	80,623,975	82,679,000	83,452,662	80,922,468	80,360,936
Net M & O Digest	228,030,312	218,118,371	214,316,977	213,139,766	214,488,888	218,319,621
State Forest Land Assistance Grant Value	5,245,692	4,216,471	6,037,995	6,353,475	9,324,116	9,847,705
Adjusted Net M&O Digest	229,276,004	222,334,844	220,354,972	219,493,241	223,813,004	228,167,326
Gross M&O Millage	12.170	12.300	12.110	12.060	11.850	11.760
Less Rollbacks	3.940	4.120	3.920	3.860	3.650	2.270
Net M&O Millage	8.230	8.180	8.190	8.200	8.200	9.490
Total County Taxes Levied	$1,886,942	$1,818,699	$1,804,707	$1,799,845	$1,835,267	$2,165,305
Net Taxes $ Increase		-$68,242	-$13,992	-$4,863	$35,422	$330,041
Net Taxes % Increase		-3.62%	-0.77%	-0.27%	1.97%	17.98%

49

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 8
Tax Bills via electronic transmission

Amends OCGA 48-5-148 regarding **electronic tax bills** at discretion of tax commissioner and at the option of the taxpayer, in lieu of or in addition to mailed notices…

Tax Commissioner requirements:

- Portable document format (PDF)
- If undeliverable, then mail to address of record in assessors files

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effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 9
Incomplete or Improper Digests

Amends OCGA 48-5-205 by changing deadline to submit digest for approval to commissioner from August 1st to **September 1st**

ORDER REGARDING 2014 COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. Sec. 48-5-342); and

WHEREAS the BUTTS County digest for 2014 was submitted by the Tax Commissioner of BUTTS County on July 15, 2014, and

WHEREAS the Commissioner has determined that the BUTTS County digest is in proper form, that the property therein that is under appeal is within the limits of O.C.G.A. Sec. 48-5-304, and that the digest has been accompanied by all documents, lists, and certifications required by law; now therefore

51

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – 10
County Appraisal Staff

Amends OCGA 48-5-265

1. Provides that **any county** (formerly only Class I counties) may create a **joint county property appraisal staff** per intergovernmental agreement after consultation with board of tax assessors.)
   - Deemed to be one county for purpose of minimum staff requirements

2. Intergovernmental agreement can also provide for **sharing designated members of appraisal staff**

   **Counties keep their separate character for purpose of minimum staff requirements

   ***there appears to be paragraphs miss-numbered here*

52

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – 10
County Appraisal Staff

Amends OCGA 48-5-265

Provides that **any county** (formerly only Class 1 counties) may **contract with persons to render advice or assistance** to board of tax assessors regarding assessment and equalization of taxes, property valuations or defense of valuations

Function of such persons is ministerial … final decision of assessment and equalization made by board of tax assessors and **set forth in the minutes** of the county board of tax assessors

No contract can provide for payments of **fees on a percentage** basis

Must complete **training courses** required by Revenue Commissioner

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effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 11
Sales Ratio Study by DOAA

Amends OCGA 48-5-274 so that State auditor **shall adjust sales prices** upward or downward for effect of price changes between January 1 and date of sale…

- sales prices also reduced by…
  - portion attributable to **personal property**
  - real property **exempt** from taxation
  - **standing timber** included in sales transaction

DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2013 SALES RATIO STUDY
001 - APPLING COUNTY

54

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 12
OCGA 48-5-299 : Failure to File Penalty

Amends OCGA 48-5-299 regarding 10% penalty for unreturned property by limiting the application of **penalty to only personal property**.

The penalty is an amount added to the assessment.

55

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 12
Valuation Established in an Appeal

Amends OCGA 48-5-299 (c) by providing that when Real property value is **reduced or is unchanged from the value on initial NOA** and value is established per appeal or agreement in appeal, the value so established **may not be increased by BOA during next two years**, UNLESS:

1. taxpayer or representative does not **attend appeal** hearings **or** provide BOE, hearing officer or arbitrator with **written evidence** supporting taxpayer's opinion of value

2. taxpayer files **return at different valuation** during next two years

3. If taxpayer **files appeal** during next two years BOE, hearing officer or arbitrator may increase or decrease value based on evidence presented

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effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 12
Valuation Established in an Appeal

The board of tax assessors may increase or decrease value of real property if after **visual onsite inspection** it is found that there have been **SUBSTANTIAL…**

1. additions, deletions or improvements
2. Errors in the board of tax assessor records
3. material factors that affect the fair market value

57

Appeal Assessment Freeze Options - Per HB 202

			APPEAL OUTCOMES				
			A	B	C	D	E
			PERSONAL PROPERTY	REAL PROPERTY: Value is increased from value on initial NOA	REAL PROPERTY: Value is reduced or remained the same from value on initial notice of assessment		
					Taxpayer or representive either did attend the hearing or did provide written evidence supporting value		Taxpayer or representative failed to attend hearing and in their absence failed to provide written evidence supporting value
VALUE OPTIONS	1	Value is Frozen for next two succeeding years			No return or appeal filed		
	2	***Value is NOT Frozen for next tow succeeding years*				Either a return or ** appeal was filed*	

** In the case of an appeal being filed within two successive years, only the Board of Equalzation, hearing officer, or arbitrator may change the value*

The assessor may change any appeal value in next two succeeding years only after visual onsite inspecition of the property* ***AND *when substantial additions or deletions have occurred or errors found or the occurrence of other factors that substantiall affect fair market value.*

58

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 13
Assessors Shall Complete Revisions

Amends OCGA 48-5-302 by changing date for assessors to complete revision & assessment of returns from July 1 to **July 15**. The installment counties must still complete revisions by June 1st.

59

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 14
Annual Notice of Assessment
County Hearing Officer

Amends OCGA 48-5-306

Annual assessment notice to indicate appeal to county hearing officer available on non-homestead property with FMV in excess of **$750,000** or one or more accounts of **wireless property** with aggregate FMV in excess of $750,000

60

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 14
Annual Notice of Assessment: Estimate of Tax Bill

Amends OCGA 48-5-306

Annual assessment notice to include statement indicating estimate of tax bill based on previous **or most applicable** year's millage rate.

The estimate of your ad valorem tax bill for the current year is based on the previous year's net 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 Value	Previous Millage	Estimated Tax
STATE	0	0	539,399	0.1000	53.94
COUNTY M&O	0	0	539,399	6.5780	3,548.17
SCHOOL M&O	0	0	539,399	13.7500	7,416.74
WAYNESBORO	0	0	539,399	11.0000	5,933.39
				Total Estimated Taxes	16,952.24

61

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 14
Records Availability

Amends OCGA 48-5-306 by adding a requirement for BOA to provide a description of the **methodology used** in setting FMV when taxpayer makes request for information used in making assessment.

IAAO Standard on Mass Appraisal (2013)

Section 5-4 Documentation

62

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 14
Records Availability

Amends OCGA 48-5-306 by adding a provision for the superior court to entertain **legal actions** against the board of tax assessors to enforce compliance …

If the court determines that **either party** acted without substantial justification in failing to comply with records availability or in filing the court action….

Then the court shall rule in favor of complaining party and shall **award attorney fees** and other litigation costs.

63

p.249

Georgia Department of Revenue

Supreme Court
Hanson v. Dekalb BOA

S14A0187. HANSEN v. DEKALB COUNTY BOARD OF TAX ASSESSORS et al.

HUNSTEIN, Justice.

By means of an action seeking mandamus and other relief, James Hansen and 30 other DeKalb County residents (hereinafter, "Plaintiffs") sought to obtain certain information from the DeKalb County Board of Tax Assessors in connection with their 2012 property tax assessments. The trial court denied Plaintiffs' request for a mandamus nisi, prompting this appeal.[1] We find no error and affirm.

64

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Create Appeal Administrator

"Appeal Administrator" means **clerk of the superior court**

A duty of appeal administrator is to **receive complaints** filed with respect to actions of county board of equalization for failure to perform duties or unprofessional behavior

65

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE - Grand Jury Hearing, Investigation & Removal

Grand jury authorized to conduct a **hearing** following its receipt of the report of the appeal administrator regarding the board of equalization for failure to perform duties

After investigation, grand jury issues written report that can be grounds for **removal of a member of the board of equalization** by the grand jury

66

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE - Chairman

Members of the board of equalization may designate a chairperson and two vice chairpersons (formerly a duty of grand jury to designate)

67

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE - Appeal Administrator

The 'appeal administrator' shall have administrative authority in all matters **governing the conduct and business of the BOE**

Operations of "appeal administrator" a **distinct budget** unit within the county budget separate from the operations of the clerk of the superior court

68

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE – Own Real Property

Board of equalization member must own real property **in any county** (or region if a regional BOE member) where member is appointed to serve

69

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE – Member Application

Persons seeking to be appointed as member or alternate member of board of equalization must file with clerk of superior court a **uniform application** designed by the Council of Superior Court Clerks of Georgia:

- Education
- Employment background
- Experience

70

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE – 20 hrs Training after Reappointment

On or after 1/1/2016, following the completion of each term of office a BOE member shall within first year of **reappointment** complete at **20 hours of instruction in appraisal and equalization** processes and procedures as required by commissioner for newly appointed members **prior to hearing appeals.**

Ineligible to hear appeals until 20-hrs successfully completed

71

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE - Oath for Members

Within 5 days after being selected board of equalization appointees the clerk of the superior court must cause and execute in writing the oath of office

Presiding judge of superior court or the appeal administrator shall charge each member or alternate member of BOE with laws and duties relating to office

72

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE - Appeal Administrator Records

Appeal administrator shall maintain records of all notices to the taxpayer and taxpayer's attorney – including certified receipts of returned or unclaimed mail for 12 months after deadline to file appeal to superior court

73

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal to County Hearing Officer

Appeal to hearing officer on available to non-homestead property with FMV in excess of $750,000 (formerly $1,000,000) as shown on taxpayers annual notice of assessment and on

One or more accounts of wireless property with aggregate FMV in excess of $750,000 as shown on taxpayers annual notice of assessment

74

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Uniform Appeal Form

Uniform appeal form, established by commissioner, shall require **initial assertion of value by taxpayer**

- such assertion of value subject to later amendment or revision by taxpayer by submission of written evidence to board of tax assessors

75

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal – Property Located in City whose Boundary extends into Multiple Counties

Arbitration may be selected to appeal **uniformity of assessment** when the subject property is located in a municipality whose boundary extends into multiple counties.

Otherwise, arbitration appeals are based on value issues only.

76

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal – Appraisal submitted by Taxpayer

In support of appeal, taxpayer may submit an **appraisal** certified by a real property appraiser classified by the Georgia Real Estate Commission and the Georgia Real Estate Appraisers Board performed not later than **nine months prior** to date of assessment

77

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal - Appraisal

Within 45 days of receipt of appraisal tax assessors notifies taxpayer of **acceptance** of appraisal or notifies taxpayer of the reasons for **rejection** of appraisal

78

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal – Sales Ratio Study

Taxpayer can submit in support appeal **most current report of sales ratio study** and tax assessors shall consider such sales ratio study upon request of the taxpayer

DEPARTMENT OF AUDITS AND ACCOUNTS
SALES RATIO DIVISION
2013 SALES RATIO STUDY
001 - APPLING COUNTY

79

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal - Multiple Properties

If more than one property under appeal taxpayer can make appeal **consolidation request** to board of equalization, arbitrator or hearing officer to consolidate all such appeals into one hearing .

The BOE, CHO or Arbitrator must announce **separate decisions** as to each parcel or item of property

80

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal - Multiple Properties

Appeal of findings of consolidated hearing to superior court constitutes **one civil action** unless taxpayer indicates otherwise…

81

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal – Final Decision to Tax Commissioner

Within 10 days of expiration of the 30 day appeal period to superior court… the board of tax assessors shall forward final determination of value to the tax commissioner

82

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal Hearing Reschedule

Taxpayer has **one time** option of **rescheduling appeal hearing** to a day and time **acceptable** to the taxpayer and acceptable to the county board of tax assessors

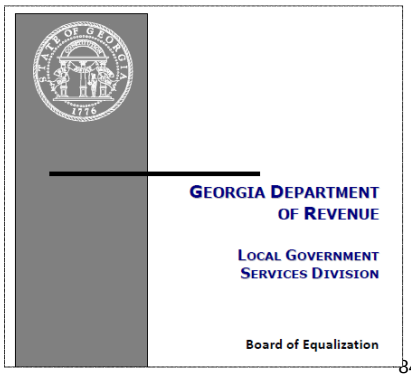
83

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Appeal Manual

Commissioner shall publish and update annually a **manual** for use by boards of equalization, arbitrators and hearing officers



84

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – No Change by Assessor

If no changes are made in response to taxpayer appeal to BOE; the Assessor shall send a written notice (**No Change Letter**) to the taxpayer and to any authorized agent or representative of the taxpayer who the taxpayer has requested that such notice be sent…"

85

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Changes made by Assessor

Commissioner shall develop and make available to county boards of tax assessors, a **suitable form** used to notify taxpayer or taxpayer representative of changes made in response to appeal of assessment notice (**30 day letter**)

30-day notice must be sent to address taxpayer provided to board of tax assessors and to taxpayer representative that taxpayer has requested to receive the such notice

86

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Assessor Response Time

Upon receipt of appeal to BOE, the Board of Assessors must review the appeal and must notify the taxpayer of any changes or corrections **within 180 days**.

If assessor fails to respond in 180 days, the property valuation asserted by taxpayer (Return or Notice of Appeal) shall become the final fair market value.

If taxpayer did not make an assertion of value, the appeal shall be forwarded to the board of equalization.

87

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – 3% Rule

If the number of appeals exceeds a number equal to or greater than 3% of total number of parcels OR the sum of the current assessed value of parcels under appeal is equal or greater than 3% of the gross tax digest, the board of assessors shall be granted an **additional 180 days** to make its determinations.

The Board of Assessors shall **notify each affected taxpayer** of the additional 180 day review period by mail or electronic communication, including posting notice on the website.

88

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Additional Response Time

If assessor fails to review the appeal and notify taxpayer of changes or corrections within the **additional 180 days**, the property valuation asserted by taxpayer (Return or Notice of Appeal) shall become the final fair market value.

If no such value assertion was made by the taxpayer, the assessor shall forward the appeal to the board of equalization.

89

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Extension by Commissioner

Upon a sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner prior to the expiration of the additional 180 **days…the commissioner is authorized to provide for a time extension** which shall be specified in writing and posted on the website of the county board of assessors..

If no such value assertion was made by the taxpayer, the assessor shall forward the appeal to the board of equalization.

90

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Extension by Commissioner

If assessor fails to review the appeal and notify taxpayer of changes or corrections within the additional time provided by the commissioner, the property valuation asserted by taxpayer shall become the final fair market value.

If no such value assertion was made by the taxpayer, the assessor shall forward the appeal to the board of equalization.

In addition, the commissioner is authorized to require additional training or remediation.

91

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Notice of Appeal Hearing

Within 15 days of receipt of appeal…The BOE shall send a Notice by first class mail to taxpayer and representative setting the date for the appeal hearing.

Notice may be sent to BOA by email, first class mail or intergovernmental mail.

Notice shall advise each party that each may request a list of witnesses, documents or other written evidence to be presented by other party. Such requested lists shall be provided to requesting party at least **7** days prior to hearing.

Failure to provide list within time frame shall be grounds for continuance or exclusion of witnesses, documents or written evidence

92

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Appeal – Final Decision

Notice of board of equalization decision shall be delivered by hand to each party, with written receipt

…OR…

sent by registered or certified mail or overnight delivery to each party and filing original copy of decision with BOA

93

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Options

Appeals to hearing officer available on non-homestead property with fmv in excess of $750,000 (formerly $1,000,000) as shown on taxpayers annual notice of assessment and on one or more accounts of wireless property with aggregate FMV in excess of $750,000 as shown on taxpayers annual notice of assessment

94

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Options

If such taxpayer owns non-homestead real property contiguous to such qualified non-homestead real property, at the option of the taxpayer, such contiguous property may be consolidated with the qualified property for purpose of the hearing

95

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Options

The term 'wireless property' means tangible personal property or equipment used directly for the provision of wireless services by a provider of wireless services which is attached to or is located underneath a wireless cell tower or at a network data center location but which is not permanently affixed to such tower or data center so as to constitute a fixture.

96

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Officer Qualifications

Qualifications for wireless property appeals hearing officer must be designated appraiser by a nationally recognized appraiser organization

ASA American Society of Appraisers Providing Value Worldwide

97

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Initial Review w/ changes

Board of tax assessors reviews appeal no more than 90 days

If changes then issue 30 day letter to taxpayer

If changes not acceptable to taxpayer, then upon receipt of appeal by taxpayer BOA must within 30 days … **either** deliver all papers to appeal administrator and a copy to taxpayer **or** forward appeal to board of equalization if so selected by taxpayer

98

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Initial Review/no change

Board of tax assessors reviews appeal no more than 90 days

If no changes are warranted, BOA will send notice of No Change to taxpayer

Within 30 days of receipt of No Change letter, taxpayer may choose to go to Board of Equalization ….otherwise….

After 30 days of sending No Change letter, BOA must deliver all papers to appeal administrator and a copy to taxpayer

99

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Setting Hearing Date

Appeal administrator selects hearing officer and notifies taxpayer and transmits a copy of the hearing officers disqualification questionnaire and resume

Hearing officer sets time and place to hear evidence and testimony and provides electronic or written notice to the parties by registered or certified mail or overnight delivery at least 10 days before hearing

100

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Hearing Notice

10-day notice by hearing officer of hearing date and time shall advise each party that documents or other written evidence to be presented must be provided to other party not less than 7 days prior to hearing

Failure to provide evidence at least 7 days prior to hearing grounds for continuance or for exclusion of such evidence

101

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – No Officer Available

If appeal administrator cannot find qualified hearing officer to serve, he or she shall transfer certification of appeal to board of equalization and notify taxpayer, taxpayer attorney and county board of tax assessors

102

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Final Decision

At end of appeal hearing the hearing officer shall notify parties of decision verbally and send both parties the decision in writing or deliver by hand the decision to each party, with written receipt

103

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Compensation

Hearing officer compensation

- Not less than $75 per hour for first hour
- Not less than $25 per hour each hour thereafter
- Or as agreed upon by the parties with the consent of the county governing authority

104

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Continuing Education

Hearing officer **annual continuing education requirement of at least four hours** of instruction in recent legislation, current case law and updates on appraisal and equalization procedures as prepared and required by commissioner

Also initial eight hour course still exists

Failure of hearing officer to fulfill these requirements renders hearing officer unable to serve

105

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
CHO Appeal – Temporary Billing

Temporary bills issued while appeal pending using same procedure as temporary billing provided for in Board of equalization appeals

106

Taxpayer Billing Options - Per HB 755 and HB202

TAXPAYER TYPES		BILLING OPTIONS A: Value for last year finally determined	B: 85% of current year	C: Value for last year finally determined with difference between 85% of current in ESCROW	D: 100% of Current Year
1	REAL OR PERSONAL: Non homestead less than $2,000,000 - **NO** substantial improvements	Lesser of			May Elect
2	REAL OR PERSONAL: Non homestead less than $2,000,000 - **WITH** substantial improvements	Lesser of			
3	REAL OR PERSONAL: Non homestead or aggregate wireless property greater than $2,000,000 with **NO** substantial improvements	Lesser of	May Elect	May Elect	May Elect
4	REAL OR PERSONAL: Non homestead or aggregate wireless value greater than $2,000,000 **WITH** substantial improvements	Lesser of	May Elect	May Elect	
5	REAL: Homestead with **NO** permits or strucutural improvements	Lesser of			May Elect
6	REAL: Homestead **WITH** permits or structural improvements		Only Option		

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Recording Interviews/Hearings

In the course of any assessment, appeal, arbitration or related proceeding taxpayer is entitled to…

- Have interview with officer or employee authorized to discuss tax assessments and record such interview at taxpayers expense and with taxpayer equipment
- Record all proceedings, at taxpayer expense and with taxpayer equipment, before the board of equalization or hearing officer

Interview must be granted to taxpayer within 30 days of the postmark of the taxpayer request

108

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Recording Interviews/Hearings

Interviews and proceedings…

- Superior courts have jurisdiction to enforce provisions regarding interviews and proceedings

Taxpayer can be awarded $100 per occurrence for noncompliance and reasonable attorneys fees for failure of board of assessors to timely comply with interview request

109

effective 7/1/15

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
BOE Compensation – Online Training

Each BOE member participating in online training provided by the department shall be compensated by the county at the rate of $25 per day for each eight hours of completed training

Member to provide affidavit (form provided by CSCCG) and certify under oath to appeal administrator that training is completed

110

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Interest – Refund Owed to Taxpayer

At final billing, if refund owed to taxpayer… Interest calculated from the due date or date paid, whichever later, through the date on which the final determination of value is made subject to the $150 and $5,000 limits for homestead and non-homestead property

Any refund paid after 60th day of final determination of value should include interest at 1% per month not subject to $150 and $5,000 limit

111

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Interest – Additional Tax Due

At Final billing, if additional tax due from taxpayer… taxpayer is given 60 days from date of postmark to pay additional tax due without any interest added

Once 60 day payment period is expired bill is considered past due and interest accrues at 1% a month from original billing due date until bill is paid in full

112

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 15
Amending Appeal Code OCGA 48-5-311
Service of Notice

When a taxpayer authorizes an agent, representative or attorney in writing to act on taxpayer's behalf and such authorization is given to county board of tax assessors…

- All notices and other correspondence shall be provided to the taxpayer and the taxpayer's representative
- Upon agreement with board of assessors and taxpayer's representative all notices and correspondence can be sent by email
- Failure to provide required notices tolls any deadline imposed on the taxpayer with respect to that notice

113

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 16
Amending Appeal Code OCGA 48-5-311
Arbitration

Nonbinding arbitration (taxpayer can appeal to superior court) replaces Binding arbitration.

Board of tax assessors has burden of proof of its value

Temporary tax bills issued in same manner as BOE appeals

114

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 16
Amending Appeal Code OCGA 48-5-311
Arbitration

Arbitrator determines FMV (formerly either BOA value or taxpayer value)

Whichever party value not closest to arbitrator value pays for fees and cost of arbitrator

115

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 16
Amending Appeal Code OCGA 48-5-311
Superior Court

Appeals to superior court requires settlement conference

Within 30 days of receipt of notice of appeal, BOA notifies taxpayer notice of settlement conference

Conference held at date & time no later than 30 days from notice of settlement conference. Taxpayer has one time option to reschedule conference

116

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 16
Amending Appeal Code OCGA 48-5-311
Superior Court

If at end of 45 day review period, BOA does not hold conference taxpayer's value becomes final value for year

If taxpayer does not participate in settlement conference cannot be awarded fees and costs when appeal settled in superior court

117

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 16
Amending Appeal Code OCGA 48-5-311
Superior Court

If no agreement reached at settlement conference…notice to taxpayer that filing fees must be paid within 10 days of date of conference

Filing fee of $25

Within 30 days of receipt of payment to clerk of superior court BOA certifies notice of appeal and other papers

118

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 18
Amending Code OCGA 48-5-345
Digest

As part of digest submission counties to include…

1) number,
2) overall value and
3) percentage total

of all real property parcels under appeal to BOE, arbitration, hearing officer and superior court and also provide "number of taxpayers failing to appear at any hearing for the prior tax year"

*Information to be made publicly available on DOR website

119

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 18
Amending Code OCGA 48-5-345
Digest

No county subject to assessment of additional state tax due for lower overall assessment ratio

120

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 19
Amending Code OCGA 48-5-405
Municipal Taxation

Municipalities may levy a mill rate to support and maintain public schools upon all taxable property within the limits of the independent school system (formerly municipality)

121

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Sections 20, 21 & 22
Amending Codes OCGA 48-5-492, 493, 494
Mobile Home Taxation

Deadline to obtain location permit for current year and pay taxes due changes from May 1st to **April 1st**

122

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Sections 20, 21 & 22
Amending Codes OCGA 48-5-492, 493, 494
Mobile Home Taxation

Penalty for failure to attach and display decal goes to $100 to no more than $300 (formerly $25 to $200)

Upon proof of purchase of decal prior to summons fine no more than $50 (formerly $25) but if person owns more than one mobile home in an individual mobile home park then maximum fine for such person not exceed **$1000**

123

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Section 23
Amending Code OCGA 48-5-5C1
Motor Vehicle - TAVT and MARTA

Amending Distribution of TAVT for counties with MARTA tax.

124

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Sections 24 & 25
Amending Codes OCGA 48-6-2 & 4
Real Estate Transfer Tax

Intent that the actual consideration of real and personal property conveyed be shown separately on the PT-61

Disclosure of amount of tax and actual consideration made on PT-61

125

effective 1/1/16

Georgia Department of Revenue

House Bill 202 – Sections 26
Amending Code OCGA 48-8-3
Sales Tax Exemption

Adds new paragraph '96' regarding exemptions from sales and use tax.

This specific exemption is for the sale or use of construction materials used in the construction of buildings at a private college

Expires 6/30/2016 - Exemption claimed in form of refund

126

Georgia Department of Revenue

House Bill 202 – Sections 27 Effective Dates

Section 1, 2, and 3 become effective upon their approval by the Governor (**May 6, 2015**)

Section 13 and 15 become effective on **July 1, 2015**

Remaining sections become effective **January 1, 2016**... Including Sections 9, 12,and 15 with regards to all appeals filed.

127

Signed and effective 5/4/15

p.166

Georgia Department of Revenue

House Bill 215 Equalized Homestead Option Sales Tax

Leaves the current HOST statute in place but adds a new type of HOST called the **Equalized Homestead Option Sales Tax** (EHOST).

- cannot be levied if LOST is in effect;
- approval of EHOST requires the simultaneous approval of a SPLOST
- a special procedure is included for DeKalb County, but not Rockdale County, to repeal HOST and replace it with EHOST plus the requisite SPLOST

128

p.207

Signed and effective 5/6/15

Georgia Department of Revenue

House Bill 234
Filing Returns, Licensing MV or Paying Tax

When the filing of any document or the payment of any tax or license fee pursuant to title 48 or any law relating to the taxation and licensing of automobiles, trucks, or trailers falls on a Saturday, Sunday, legal holiday, or **day on which the Federal Reserve Bank is closed**, the making of the return, the filing of the paper or document, or the payment of the tax or license fee shall be postponed by the person required to take such action until the first day following which is not a Saturday, Sunday, legal holiday, or day on which the Federal Reserve Bank is closed."

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Georgia Department of Revenue

- New Year's Day
- Martin Luther King Jr Day
- Washington's Birthday
- Memorial Day
- Independence Day
- Labor Day
- Columbus Day
- Veterans Day
- Thanksgiving Day
- Christmas Day

Holiday Policy: When holiday falls on Saturday, Federal Reserve Banks and Branches will be open the preceding Friday. For holidays falling on Sunday all Federal Reserve offices will be closed the following Monday

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Signed and effective 5/6/15

Georgia Department of Revenue

House Bill 322 – Section 2
U S Savings Bonds / Unclaimed Property

United States savings bonds which are unclaimed property and subject to the provisions of the 'Disposition of Unclaimed Property Act,' shall escheat to the State of Georgia three years after becoming unclaimed property and all property rights to such **United States savings bonds or proceeds from such bonds shall vest solely in the State of Georgia**.

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Signed and effective 5/6/15

Georgia Department of Revenue

House Bill 374 – Section 1
Farm Equipment Exemption for Farm Products Producer

Amends OCGA 48-5-41.1(c)(1) regarding farm equipment exemption by specifically defining **'lease purchase agreement'** as a financing agreement under which:

1. A family owed qualified farm products producer **has possession and control** of farm tractors , combines, or other farm equipment other than motor vehicles equipment and uses such farm equipment directly in the production of agricultural products; and
2. The **payments** made pursuant to such financing agreement are **credited toward the purchase** of such farm equipment.

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Signed and effective 5/4/15

Georgia Department of Revenue

House Bill 374 – Section 2
Self Propelled Farm Equipment in Dealer Inventory

Amends OCGA 48-5-504 regarding self propelled farm equipment in **dealer inventory** by specifically adding the term **'forestry'**

Self propelled farm equipment owned by a dealer and held in inventory for sale or resale **shall not be taxed** until it is transferred and then otherwise, if at all, becomes subject to taxation.

Farm equipment means any vehicle as defined in Code Section 40-1-1 which is self-propelled and which is designed and used primarily for agricultural, horticultural, **forestry** or livestock raising operations.

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Georgia Department of Revenue

House Bill 457
Self Propelled Watercraft in Dealer Inventory

OCGA 48-5-504.40 amended to reinstate the dealer inventory exemption from January 1, 2016 through December 31, 2019.

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Signed and effective 3/31/15

Georgia Department of Revenue

Senate Bill 82
Alternative Ad Valorem Tax Distribution

Amends OCGA 40-2-152 by providing for a new distribution formula for AAVT (Alternative Ad Valorem Tax) proceeds collected by DOR on IRP vehicles

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Signed and effective 3/31/15

Georgia Department of Revenue

Senate Bill 82 – Section 1
AAVT Benchmark Formula

First distribution on or before August 1, 2015

The AAVT will be distributed to counties based on the **2013 benchmark** ad valorem tax digest ($9,007,200) for IRP vehicles determined by the ad valorem tax paid to qualified tax jurisdictions

Year 2015 – 100%
Year 2016 – 80%
Year 2017 – 60%
Year 2018 – 40%
Year 2019 – 20%

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Signed and effective 3/31/15

Georgia Department of Revenue

Senate Bill 82 – Section 1
AAVT Vehicle Ratio Formula

Any **remaining funds** after satisfying the benchmark **($15,948,038 - $9,007,200 = $ 6,940,838)** will be distributed by the vehicle ratio formula:

The Commissioner shall determine the ratio of IRP vehicles registered and attributed to each county

The allocated proceeds shall then be distributed based on the ratio of each qualified tax jurisdiction within the county

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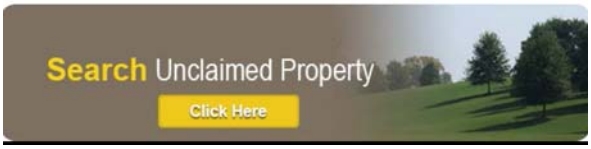
Signed and effective 3/31/15

Georgia Department of Revenue

Senate Bill 82 – Section 2 & 3
Unclaimed Property

The commissioner shall publish the 'Georgia Unclaimed Property List' on the Department's website.



All funds received shall be deposited in the State General Fund, however the commissioner may deduct moneys necessary to cover the direct administrative expenses require to identify,, locate, secure, and transmit abandoned property prior to depositing such funds.

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Signed 4/16/15 - effective 7/1/15

Georgia Department of Revenue

Senate Bill 100 – Section 4-4 Emissions Inspection

July 1, an emission county may issue a temporary operating permit for a vehicle that has failed an emission inspection

- Must have liability insurance
- Must pay taxes and penalties
- Issued for 30 days, no registration fees
- Not renewable

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Georgia Department of Revenue

Supreme Court CPF v Fulton Co BOA

CPF purchased real property in 2011 from 'Freddie Mac' for $207,000…Fulton BOA appraised the property in 2012 for $340,000.

Court ruled that the sale from the government agency is included in the definition of bona fide arms length transaction and the government was acting in its own best interest even when the resulted in financial loss.

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Georgia Department of Revenue

Supreme Court
SJN v Fulton Co BOA

SJN filed suit against Fulton BOA to challenge the assessors method of valuing development authority leasehold property … basically stating that the 50% ramp up method used by assessors equated to an unauthorized tax exemption.

Court ruled that SJN did not prove that the development authority leasehold was improperly valued and the court has previously upheld the ramp-up method of valuation.

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Georgia Department of Revenue

'Pending' Court of Appeals
Ballard & Mock v Newton Co BOA

In 2012, Ballard and Mock purchased 22 properties at Newton County tax sale. For 2013, the board of assessors appraised the properties at a value greater than the tax sale price.

Ballard & Mock:

Tax sale constitutes arms length transaction…tax commissioner acting in governments best interest.

County:

Forced sale - not arms length…title did not pass through sheriff to tax sale purchaser…therefore record owner not acting in best interest.

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