Annual Assessors Timeline

January 1st Assessment Date-

Fair Market Value on **January 1st** returnable

Ad valorem tax lien on property attaches **January 1st**

OCGA 48-5-6, 48-5-9, 48-5-10 & 48-2-56

1

Annual Assessors Timeline

January 1st – April 1st – receive returns

- Tax receiver - receives returns
- Tax receiver can designate board of tax assessor to receive returns or applications for homestead exemptions or both

OCGA 48-5-18 & 48-5-299.1

2

Annual Assessors Timeline

- Mobile home digest submitted to Tax Commissioner By **January 5th**

- *DOR Regulation 560-11-9-.08(1)(8)(3)*

3

Annual Assessors Timeline

Freeport forms mailed by **January 15th**
- notice of renewal to Freeport accounts

OCGA 48-5-48.1(e)

4

Annual Assessors Timeline

By **February 1st** - Mail PT-40s

DOR Regulation 560-11-9-.10

5

Annual Assessors Timeline

April 1st

- Last day to file homestead exemption application for *current* year benefit (can be filed year around)
- Deadline to file freeport applications for full exemption
- Deadline to apply CUVA or continuation for current year (unless filed in conjunction w/in lieu of appeal)

6

Annual Assessors Timeline

April 2

- Mail 30 day notice of intent to breach
  - CUVA , FLPA
  - change of ownership prior year
    - covenant not continued by new owner

7

Annual Assessors Timeline

If Tax Commissioner receives returns…

- Tax Commissioner must forward returns to Board of Assessors by April 11th

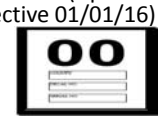
*OCGA 48-5-301

8

Annual Assessors Timeline

May 1st

- Deadline to pay taxes due & obtain location permit on mobile homes (April 1st deadline for mobile homes effective 01/01/16)



- Mailed 30 day notice of intent to breach CUVA & FLPA for failure to file for continuation

- *OCGA 48-5-492 , 48-5-7.4(j)(1) & 48-5-7.4(k)(1)*

9

Annual Assessors Timeline

January 1 – June

- Boats reappraised using new values

10

Annual Assessors Timeline

May 15th

- ….ideal date to mail notice of assessments **45 days to appeal**
- Must be "mailed" by **July 1st** per ***OCGA 48-5-306(b)(3)*** except for notices of corrections and mapping changes

- Board of Tax Assessors must complete revision and assessment of returns by **July 15th** per ***OCGA 48-5-302 effective 07/01/15***

**OCGA 48-5-306(b)(3) & 48-5-302*

11

Annual Assessors Timeline

June 1st

-Waiver date for failure to file for freeport exemption

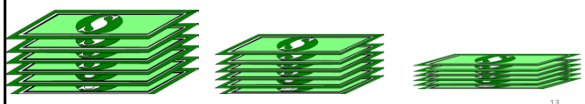
OCGA 48-5-48.1(c)(2)(B)

12

Annual Assessors Timeline

If application for freeport exemption is not filed by April 1, the following schedule is used to determine the allowable exemption amount:

Between	And	Percentage of Exemption Allowed
April 2	April 30	8/12 or 67 percent
May 1	May 31	7/12 or 58 percent
On June 1	–	6/12 or 50 percent



13

Annual Assessors Timeline

Deadline to appeal Notice of Assessment
- 45 days from notice of assessment

Also…

-Last day to apply - FLPA covenant for current year
(can be applied for anytime during duration of appeal)

**OCGA 48-5-306 & 48-5-7.7*

14

Annual Assessors Timeline

<u>July 15th</u>(effective 07/01/15)

Board of Tax Assessors must complete revision and assessment of returns by July 15th or June 1st if taxes billed in installments…

…tax commissioner then forwards digest to commissioner

15

Annual Assessors Timeline

"**Current and Five Year History Advertisement** "

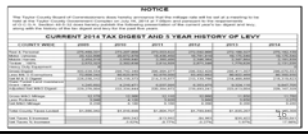
-County Governing Authority & Board of Education must publish (municipalities subject to requirement)

- Announces date and time of meeting to adopt mill rate

- Shows dollar increase/decrease and percentage increase/decrease in taxes from one year to the next

-Published in newspaper of general circulation at least 14 days prior to meeting to adopt mill rate

*OCGA 48-5-32



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, 411 Smith Street, Butler, Georgia on July 16, 2014 at 6:00 pm.

Section 48-5-32 of the Georgia Laws provides the following presentation of the current year's tax digest and levy, along with the five (5) prior years digests and levies, is hereby published:

CURRENT 2014 TAX DIGEST AND 5 YEAR HISTORY OF LEVY

COUNTY WIDE	2009	2010	2011	2012	2013	2014
Real & Personal	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less: Homestead Exemptions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Taxable Digest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross Millage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less: Rollback Millage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Levy Increase	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total County Taxes Levied	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Taxes $ Increase		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Taxes % Increase		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

16

Annual Assessors Timeline

If proposed millage rate greater than "rollback rate" have "tax increase"

Rollback rate = Prior year millage – millage equivalent of value added/subtracted from reassessment of existing real property

If "tax increase" must advertise & hold three public hearings prior to adoption of mill rate

OCGA 48-5-32.1

17

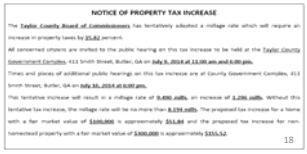
Annual Assessors Timeline

"Tax Increase" public hearings must be advertised in newspaper at least 7 days prior to each hearing

Two hearings can be held on same day and one must be between 5:00 pm and 6:00 pm on business day

*...additional requirements for advertising and holding three public hearings on "tax increase"

OCGA 48-5-32.1



NOTICE OF PROPERTY TAX INCREASE

The Taylor County Board of Commissioners has tentatively adopted a millage rate which will require an increase in property taxes by 25.82 percent.

All concerned citizens are invited to the public hearing on the tax increase to be held at the Taylor County Government Complex, 411 Smith Street, Butler, GA on July 3, 2014 at 11:00 am and 6:00 pm.

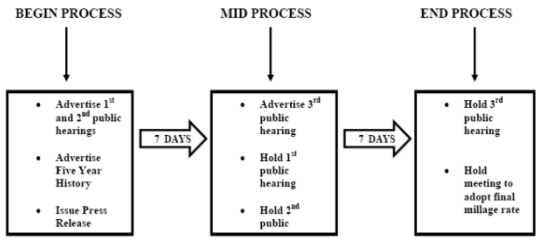
Times and places of additional public hearings on this tax increase are at County Government Complex, 411 Smith Street, Butler, GA on July 16, 2014 at 6:00 pm.

This tentative increase will result in a millage rate of 9.490 mills, an increase of 1.796 mills. Without this tentative tax increase, the millage rate will be no more than 8.194 mills. The proposed tax increase for a home with a fair market value of $100,000 is approximately $11.84 and the proposed tax increase for non-homestead property with a fair market value of $100,000 is approximately $151.52.

18

Annual Assessors Timeline

Time Line Example For Completing Advertisements, Holding Public Hearings And Meeting To Adopt The Final Millage Rate Or Levy Within Two Weeks



19

Annual Assessors Timeline

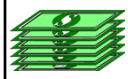
Mill rates adopted & digest submitted to state by **August 1st (September 1st effective January 1, 2016**) per ***OCGA 48-5-205***

- can apply for extension of date to submit digest if digest cannot be submitted

- If no extension granted….

- 1/10 of commission forfeited for each weeks delay

- delay beyond 30 days ½ of commission forfeited



- tax commissioner fails to make out digest in suitable manner ½ of commission forfeited
- if digest made out so badly all commission is forfeited

**OCGA 48-5-205*

20

Annual Assessors Timeline

No digest by August 1st?

- mill rates have not been adopted

- value in dispute > **5%** assessed value of total taxable digest less public utility value

- if complete revaluation value in dispute > **8%** assessed value of total taxable digest less public utility value **AND** **8%** or more of the number of properties are under appeal

- if assessed value in dispute on any one appeal > **1.5%** of the total assessed value of total taxable digest less public utility value such appeal excluded by commissioner in determination of value in dispute

**OCGA 48-5-304 & 48-5-273*

21

Annual Assessors Timeline

Commissioner issues receipt for digest and enters an Order authorizing use of digest for collection of taxes if

- in proper form
- property under appeal within limits
- accompanied by all documents, statistics & certifications required by commissioner

OCGA 48-5-345

22

Annual Assessors Timeline

Per *OCGA 48-5-148*

-Taxpayers must be given 60 days to pay from tax bill mailing before interest can be added

- *December 20th due date under general law*
- *December 1st or November 15th due date via resolution per OCGA 48-5-150*
- *Special legislation can provide for different due date (ie. OCGA 48-5-24)*
- *Can bill in installments with unique due date via resolution per OCGA 48-5-23*

**OCGA 48-5-150, 48-5-24 & 48-5-23*

23

Annual Assessors Timeline

May 16 – December 15

- **Review appeals**
  - **make any changes**
  - **send 30 day notices**
- **Forward appeals to Board of Equalization, Hearing Officer, Arbitrator**
- **Attend hearings**

**** OCGA 48-5-311***

24

Annual Assessors Timeline

May 16 – December 15

- **Upon receipt of appeal to BOE**
  - BOA must notify taxpayer of any changes within **180 days**

- If more than 3% of total parcels under appeal or under appeal > gross digest of county **additional 180 days**
- If **no notification** prior to expiration of additional 180 days commissioner can grant additional time extension

**OCGA 48-5-311 effective 07/01/15*

25

Annual Assessors Timeline

May 16 – December 15

- send taxpayer notice requesting appraisal within 10 days receiving arbitration appeal

**OCGA 48-5-311*

26

Annual Assessors Timeline

May 16 – December 15

- Appeal to Hearing Officer
  - within 90 days of appeal notify taxpayer of any changes

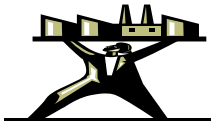
**OCGA 48-5-311*

27

Annual Assessors Timeline

July 2 – December 31

- Review, verify and add new personal property
- Create new parcels
- Pick up new construction



28

Annual Assessors Timeline

Early October

- New DNR & ABOX files available from WinGAP.com

29

Annual Assessors Timeline

By October 31st

- Mail expiration letters for conservation use & forest land conservation use (CUVA & FLPA) covenants at least 60 days prior to expiration

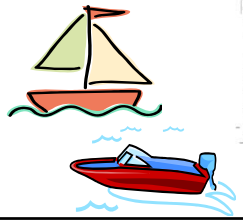
OCGA 48-5-7.4(d) & 48-5-7.7(d)

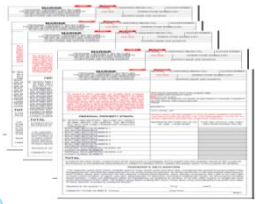
30

Annual Assessors Timeline

October - December

Import DNR registration list into WinGAP and print returns for new boats





31

Annual Assessors Timeline

December 1st

- Written agreement for tax commissioner to report to board of tax assessors less than once a month list of mobile homes returned for taxation must provide for no less than once per calendar year & for no date later than December 1st

DOR Regulation 560-11-9-.08

32

Annual Assessors Timeline

December 15th

- Submit all unresolved appeals to Board of Equalization

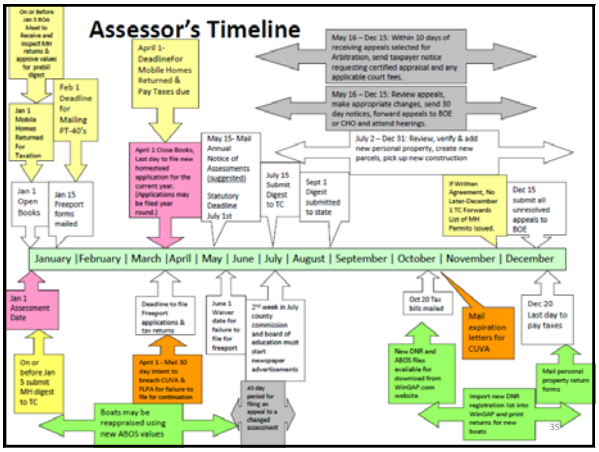
33

Annual Assessors Timeline

December 31

- Mail personal property return forms

34



House Bill 48

OCGA 48-5-48 disabled veteran homestead exemption

- can be ***less*** than 100% service connected disabled per VA adjudication but compensated as 100% disability due to unemployability ***plus entitled to statutory award for…***

- loss or permanent loss of use one or both feet
- loss or permanent loss of use one or both hands
- loss of sight in one or both eyes
- permanent impairment of in vision both eyes
  - central acuity 20/200 or less in better eye
  - central acuity 20/200 or more if field defect in which peripheral field has contracted to extent that widest diameter of visual field subtends no greater 20 degrees in better eye

36

House Bill 48

OCGA 48-5-478 disabled veteran ad valorem tax on motor vehicle

can be ***less*** than 100% service connected disabled per VA adjudication but compensated as 100% disability due to unemployability ***plus entitled to statutory award for…***

- loss or permanent loss of use one or both feet
- loss or permanent loss of use one or both hands
- loss of sight in one or both eyes
- permanent impairment of in vision both eyes
  - central acuity 20/200 or less in better eye
  - central acuity 20/200 or more if field defect in which peripheral field has contracted to extent that widest diameter of visual field subtends no greater 20 degrees in better eye

37

House Bill 48

OCGA 48-5-478 disabled veteran ad valorem tax on motor vehicle

- once eligibility established for 100% total disability per VA adjudication entitled to exemption every year thereafter

- once eligibility established but less than 100% disability must give annual proof of eligibility through letter from VA

- upon death of veteran then unmarried surviving spouse or minor child may receive the exemption

38

House Bill 94 *effective July 1, 2015

OCGA 48-5-451

- Georgia resident who cancels motor vehicle registration **not** liable for 10% penalty for failure to pay tax
- Taxpayer remains liable for ad valorem tax

39

Senate Bill 82 *effective March 31, 2015

OCGA 40-2-152

- new distribution formula for AAVT (Alternative Ad Valorem Tax) proceeds (IRP fees)
- first disbursement made by **August 1st**

- 2015 disbursement made on 2013 benchmark equal to 2013 ad valorem tax on IRP registrations collected locally & phase in thereafter based on ratio of apportioned vehicles to each county & within county based on digest value of each qualified tax jurisdiction within the county

House Bill 202 *effective **January 1, 2016**

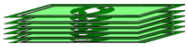
Section 4 **OCGA 48-2-44*

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

Example - $2,000 tax bill due 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)

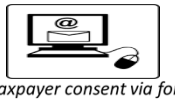


41

House Bill 202 *effective **January 1, 2016**

Section 5 **OCGA 48-3-3* electronic tax delinquency notices per discretion of tax commissioner , either in lieu of or in addition to mailed notices

Section 8 **OCGA 48-5-148* tax bills sent electronically per discretion of tax commissioner, either in lieu of or in addition to mailed notices



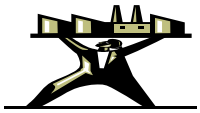
**Both require taxpayer consent via form*

42

House Bill 202 *effective **January 1, 2016**

Section 6 *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



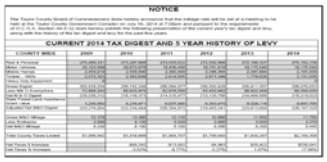
43

House Bill 202 *effective **January 1, 2016**

Section 7 *OCGA 48-5-32*

"Current and Five Year History Advertisement"

- time period to advertise "current and 5 year history" prior to date of meeting to adopt mill rate from two weeks to **one week**



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	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Mobile Homes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Timber - 100%	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Heavy Duty Equipment	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross Digest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less M & O exemptions	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net M & O Digest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less Freeport Exemption	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Taxable M & O Digest	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Gross M & O Millage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Less Rollbacks	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net M&O Millage	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total County Taxes Levied	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Taxes $ Increase		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Net Taxes % Increase		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

44

House Bill 202 *effective **January 1, 2016**

Section 9 *OCGA 48-5-205*

-deadline date to submit digest for approval to commissioner from August 1st to **September 1st**

45

House Bill 202 *effective **January 1, 2016**

Section 11 *OCGA 48-5-274*

-state auditor shall adjust sales prices upward or downward for effect of price changes after January 1

- sales prices also reduced by…

- **portion attributable to personal property**
- **real property exempt from taxation**
- **standing timber included in sales transaction**

46

House Bill 202 *effective **January 1, 2016**

Section 12 *OCGA 48-5-299*

- 10% penalty for unreturned personal property added to assessment and not collected separately by tax commissioner

47

House Bill 202 *effective **July 1, 2015**

Section 13 *OCGA 48-5-302*

-date for assessors to complete revision & assessment of returns from July 1 to **July 15**

*OCGA 48-5-302

48

House Bill 202 *effective **July 1, 2015**

Section 15 *OCGA 48-5-311*

- 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

49

House Bill 202 *effective **July 1, 2015**

Section 15 *OCGA 48-5-311*

-**Final billing upon resolution of appeal**
-**If refund owed to taxpayer**…
-interest figured 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-homesteaded 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

50

House Bill 202 *effective **July 1, 2015**

Section 15 *OCGA 48-5-311*

-**Final billing upon resolution of appeal**
-**If additional tax due from taxpayer**…
-Taxpayer 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

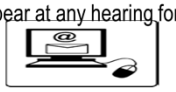
51

House Bill 202 *effective **January 1, 2016**

Section 18 *OCGA 48-5-345*

- **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

52

House Bill 202 *effective **January 1, 2016**

Section 18 *OCGA 48-5-345*- No county subject to assessment of additional state tax due for lower overall assessment ratio

53

House Bill 202 *effective **January 1, 2016**

Section 19 *OCGA 48-5-405*

- 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)

54

House Bill 202 *effective **January 1, 2016**

Sections 20 & 22 *OCGA 48-5-492 & 48-5-494*

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

55

House Bill 202 *effective **January 1, 2016**

Section 21 *OCGA 48-5-493*

- 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**

56

House Bill 202 *effective **January 1, 2016**

Section 24 & 25 *OCGA 48-6-2 & 48-6-4*

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

- In order to receive any exemption from real estate transfer tax the total consideration of the transfer for real and personal property conveyed shall be shown on the PT-61

57

House Bill 374

OCGA 48-5-504

Self propelled farm equipment exemption

dealer inventory held for resale includes **forestry** equipment

58

House Bill 374

OCGA 48-5-41.1

Farm equipment purchased through a lease purchase agreement exempt from ad valorem taxation

-must be purchased by owner with ad valorem tax exemption family owned qualified farm products producer

59

House Bill 457 *effective January 1, 2016

- Watercraft Dealers
  - Watercraft inventory exempt from ad valorem tax
  - January 1, 2016 – December 31, 2019 (tax years 2016 – 2019)

**OCGA 48-5-504.40*

60

Assessor's Timeline

On or Before Jan 5 BOA Meet to Receive and Inspect MH returns & approve values for prebill digest

Jan 1 Mobile Homes Returned For Taxation

Feb 1 Deadline for Mailing PT-40's

Jan 1 Open Books

Jan 15 Freeport forms mailed

April 1- DeadlineFor Mobile Homes Returned & Pay Taxes due

April 1 Close Books, Last day to file new homestead application for the current year. (Applications may be filed year round.)

May 15- Mail Annual Notice of Assessments (suggested)

Statutory Deadline July 1st

July 15 Submit Digest to TC

Sept 1 Digest submitted to state

May 16 – Dec 15: Within 10 days of receiving appeals selected for Arbitration, send taxpayer notice requesting certified appraisal and any applicable court fees.

May 16 – Dec 15: Review appeals, make appropriate changes, send 30 day notices, forward appeals to BOE or CHO and attend hearings.

July 2 – Dec 31: Review, verify & add new personal property, create new parcels, pick up new construction

If Written Agreement, No Later-December 1 TC Forwards List of MH Permits Issued.

Dec 15 submit all unresolved appeals to BOE

January | February | March | April | May | June | July | August | September | October | November | December

Jan 1 Assessment Date

On or before Jan 5 submit MH digest to TC

Deadline to file Freeport applications & tax returns

April 1 - Mail 30 day intent to breach CUVA & FLPA for failure to file for continuation

June 1 Waiver date for failure to file for freeport

2nd week in July county commission and board of education must start newspaper advertisements

45 day period for filing an appeal to a changed assessment

Boats may be reappraised using new ABOS values

Oct 20 Tax bills mailed

Mail expiration letters for CUVA

New DNR and ABOS files available for download from WinGAP.com website

Import new DNR registration list into WinGAP and print returns for new boats

Mail personal property return forms

Dec 20 Last day to pay taxes