Georgia Department of Revenue

2015

TAX DIGEST SUBMISSION
CHECK LIST

0

Georgia Department of Revenue

What is the tax digest?

A listing of assessments and exemptions

Real and Personal Property

Timber

Mobile Homes

Motor Vehicles

Heavy Duty Equipment

Public Utilities

1

Georgia Department of Revenue

Who's Responsible?

Tax Commissioner

Tax Assessor

County Board of Commissioners

County Board of Education

2

Georgia Department of Revenue

Tax Assessor

Approve/Deny Exemptions

Classify and Stratify property

Determine values:

1. Fair Market Value
2. Forest Land Fair Market Value
3. Conservation Use Value
4. Homestead Base Value

Work through taxpayer appeals

Produce various certifications and reports

3

Georgia Department of Revenue

Tax Commissioner

Compile Consolidation sheets and worksheets

Forward digest amounts to Board of Commissioners and School Board

Certify and Submit digest to DOR

Bill, Collect and Disperse Tax

Request FLPA Assistance Grant

4

Georgia Department of Revenue

Board of Commissioners
Board of Education

Establish annual budgets

Set Millage rates

Advertise and Hold Public Hearings

5

Georgia Department of Revenue

The Check List

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	

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Georgia Department of Revenue

1. CONSOLIDATION SHEETS

Provide a summarized look at the basic make-up of the county.

Primary documents used by the Georgia Legislature, Department of Revenue, Department of Audits, State School Board and many other agencies.

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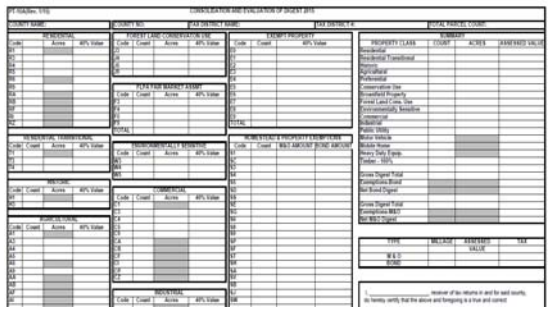
Georgia Department of Revenue



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Georgia Department of Revenue

Warning: watch for proper classification of exempt and taxable property included in Development Authority lease agreements.

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Georgia Department of Revenue

State Homestead Codes

STATE EXEMPTIONS	
CODE	QUALIFICATIONS
S1 - Regular	See O.C.G.A. § 48-5-44
SC - Age 65	See O.C.G.A. § 48-5-48.3
S2 - Reserved	Reserved - DO NOT USE
S3 - Elderly - Age 62 (Net Income < $10,000)	See O.C.G.A. § 48-5-52
S4 - Elderly - Age 65 (Net Income < $10,000)	See O.C.G.A. § 48-5-47
S5 - Disabled Veteran & surviving spouse or minor children	See O.C.G.A. § 48-5-48
SD - Age 65 - 100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran	See O.C.G.A. § 48-5-48
SS - Surviving Spouse of US service member killed in action	See O.C.G.A. § 48-5-52.1
SE - Age 65 - Unremarried surviving spouse of US service member killed in action	See O.C.G.A. § 48-5-48.3 & § 48-5-52.1
SG - Unremarried surviving spouse of a firefighter or peace officer killed in line of duty	See O.C.G.A. § 48-5-48.4
S6 - Elderly Floating - Age 62 (Fed Agi < $30,000)	See O.C.G.A. § 48-5-47.1 & § 48-5-52
S7 - Reserved	Reserved - DO NOT USE
S8 - Elderly Floating - Age 62 (Fed AGI < $30,000 & Net Income < $10,000)	See O.C.G.A. § 48-5-47.1 & 48-5-52
S9 - Elderly Floating - Age 65 (Fed AGI < $30,000 & Net Income < $10,000)	See O.C.G.A. § 48-5-47, § 48-5-47.1 & § 48-5-52

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Georgia Department of Revenue

State Exemption Codes

SP – Personal Property valued less than $7500

SF – Freeport

ST – Residential Transitional

SH – Landmark/Rehabilitated Historic

SA – Preferential

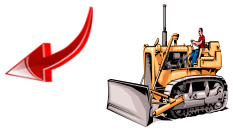
SV – Conservation Use

SB – Brownfield

SJ – Forest Land Conservation

SN – Inventory of a business

SW – Environmentally Sensitive



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Georgia Department of Revenue

Exempt Property Codes

EXEMPT PROPERTY CODES

E0 – *Non-profit home for the aged.*

E1 – *Public Property.*

E2 – *Places of religious worship and no-rent income residences.*

E3 – *Property used for charitable purposes.*

E4 – *Places of religious burial.*

E5 – *Charity hospitals.*

E6 – *Educational institutions.*

E7 – *Air and water pollution equipment.*

E8 – *Farm products in hands of producer.*

E9 – *Other.*

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Georgia Department of Revenue

Produce a consolidation sheets for every levy

- **State**
- **County-Wide**
- **County-Wide School**
- **Incorporated**
- **Unincorporated**
- **Special Districts: Fire, Recreation, Industrial Authority, Hospital, CID, TAD…**
- **Each City and Independent School at 40%**

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Georgia Department of Revenue

Check the Logic

Class and Strata Codes –

- Do not use invalid codes
- Strata 3, 4 & 5 must have acreage listed
- Residential Transitional limited to 5 acres
- Historic Property limited to 2 acres
- Forest Land Cons Use (J) and Forest Land Fair Market (F) must equal in acres and count.

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Georgia Department of Revenue

Check the Math

Unincorporated
\+ Incorporated
= Countywide

All cities
= Incorporated

Independent School
\+ Countywide School
= Countywide

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Georgia Department of Revenue

Add Other Property to the Digest

Motor Vehicles
total values of all vehicles returned during 2014, using 2013 millage

Mobile Homes
Digest provided by Board of Assessors

Timber
100% total of sales & harvests reported for 1st, 2nd, 3rd, & 4th quarters of 2014

Heavy Duty Equipment
billings made during 2014

Public Utility
May now bill prior year at 85% when current PU Digest is not yet available.

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Georgia Department of Revenue

2. COUNTY MILLAGE RATE CERTIFICATION

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2015

Please provide a copy of this form to your county's Clerk of Superior Court.

http://www.dor.ga.gov

COUNTY: _____

Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Numeric	District Name (Inc, Unincorporated, School, Special Districts, Etc.)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback (G.O.B.& M.&O)	Insurance Premium Rollback (G.O.B.& M.&O)	Duplication of Services Rollback Pursuant to (G.O.B.& M.&O)	Net M&O Millage Rate (Column 4 less Columns 5, 6 & 7)	Enter Bond Millage Rate	Total Millage Rate (Column 8 plus Column 9)
	Incorporated									
	Unincorporated									
	School									

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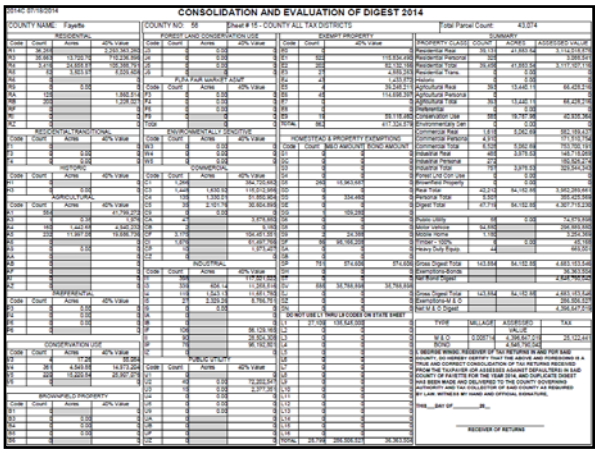

CONSOLIDATION AND EVALUATION OF DIGEST 2014

COUNTY NAME: Fayette | COUNTY NO: 56 | Sheet # 15 - COUNTY ALL TAX DISTRICTS | Total Parcel Count: 43,074

SUMMARY

PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
Residential Real	36,131	41,883.54	3,114,014.91
Residential Personal	325		5,265.51
Residential Total	36,456	41,883.54	3,117,120.42
Residential Trans.	0	0.00	0
Historic	0	0.00	0
Agricultural Real	35	13,446.11	66,425.21
Agricultural Personal	0		0
Agricultural Total	35	13,446.11	66,425.21
Preferential	0	0.00	0
Conservation Use	355	18,737.36	45,938.36
Environmentally Sen	0	0.00	
Commercial Real	1,818	3,262.88	882,189.47
Commercial Personal	4,915		171,910.74
Commercial Total	6,733	3,262.88	783,700.13
Industrial Real	465	3,975.53	145,118.05
Industrial Personal	312		180,526.27
Industrial Total	777	3,975.53	325,644.32
Power Line Corr Use	0	0.00	
Advertised Property	0	0.00	
Real Total	43,576	84,102.86	3,963,290.94
Personal Total	5,552		359,429.69
Digest Total	47,718	84,102.86	4,307,715.23
Mobile Home	1,195		3,254.36
FIFDM - 100%	4	0.00	45,100
Heavy Duty Equip.	44		949.00
Gross Digest Total	143,854	84,102.86	4,683,153.59
Exemptions/Econ			36,363,500
Net Bond Digest			4,646,789,519
Gross Digest Total	143,854	84,102.86	4,683,153.59
Exemptions/M & O			289,356,500
Net M & O Digest			4,394,347,519

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	0.006114	4,394,347,519	26,122,461
Bond		4,646,789,519	

I, GEORGE WRIGHT, RECEIVER OF TAX RETURNS FOR 2014 AND FOR SAID COUNTY, DO HEREBY CERTIFY THAT THE ABOVE AND FOREGOING IS A TRUE AND CORRECT CONSOLIDATION OF TAX RETURNS RECEIVED FROM THE TAXPAYER (OR ASSESSED AGAINST DEFAULTERS) IN SAID COUNTY OF FAYETTE FOR THE YEAR 2014, AND DUPLICATE DIGEST HAS BEEN MADE AND DELIVERED TO THE COUNTY GOVERNING AUTHORITY AND TAX COLLECTOR OF SAID COUNTY AS REQUIRED BY LAW. WITNESS MY HAND AND OFFICIAL SIGNATURE,

THIS ___ DAY OF _____ 20__

RECEIVER OF RETURNS

Georgia Department of Revenue

Setting Millage Rate

Budget / Net Assessed Value = Millage Rate

$34,654,372 / 4,396,647,019 = 0.007882

0.007882 x 1000

7.882 gross mills

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Georgia Department of Revenue

2014 Insurance Premium / LOST used to rollback 2015 Millage Rates

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2015 MILLAGE ADJUSTMENT

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	655,577.65	2,065,672.10	Cook	425,125.64	1,370,251.30
Atkinson	239,078.03	297,137.76	Coweta	4,230,083.43	13,022,056.34
Bacon	373,663.58	770,392.18	Crawford	569,660.51	417,642.39
Butts	861,867.00	2,467,434.94	Fannin	1,031,495.76	3,174,607.59
Calhoun	79,006.52	219,988.03	Fayette	2,377,106.14	10,204,303.72
Camden	785,605.13	3,493,446.72	Floyd	2,882,169.51	7,767,937.91

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Georgia Department of Revenue

Local Option Sales Tax Rollback

Sales Tax Receipts / Net Assessed Value

10,204,303 / 4,396,647,019 = 0.00232

.00232 x 1000

2.32 Mills

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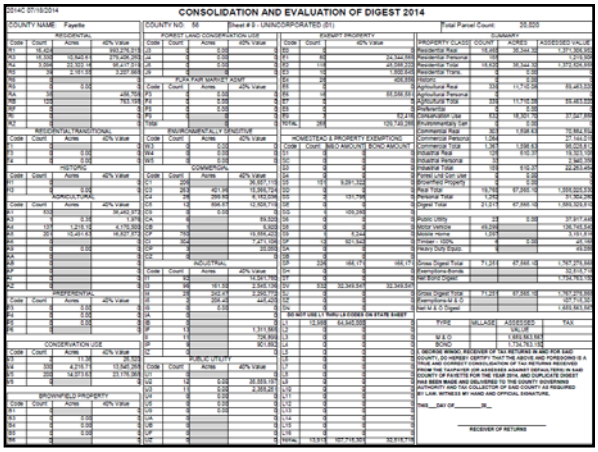

CONSOLIDATION AND EVALUATION OF DIGEST 2014

Georgia Department of Revenue

Insurance Premium Rollback

Insurance Premium Funds / Net Assessed Value
Unincorporated Area

2,377,106 / 1,659,563,567 = 0.00143

.00143 x 1000

1.43 Mills

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Georgia Department of Revenue

3. CITY MILLAGE RATE CERTIFICATION

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2015

http://www.dor.ga.gov

Complete this form once the levy is determined; and if zero, report this information in Column 1. Mail a copy to the address below or fax to (404) 724-7011 and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Service Division with the millage rates for the distribution of Rolled Equipment Tax and the Homeowner Tax Relief Grant.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7002 Fax: (404) 724-7012

CITY NAME	ADDRESS	CITY, STATE, ZIP

FAX	CITY CLERK	PHONE NO.	FAX	EMAIL

OFFICE DATE / HOURS	ARE TAXES BILLED AND COLLECTED BY THE: ( ) CITY OR ( ) COUNTY TAX COMMISSIONER?	LAY PERSON CONTACT PERSON AND PHONE NO.

List below the amount & qualifications for each LOCAL homestead exemption granted by the City and Independent School System.

CITY		INDEPENDENT SCHOOL	
Exemption Amount	Qualifications	Exemption Amount	Qualifications

If City and School assessment is other than 40%, enter percentage millage is based on _____%. Please list below the millage rate in terms of mills.
EXAMPLE: 7 mills (or .007) is shown as 7.000 IN EAC MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY UNITING TO: List Special District if different from City or Independent School System (IS), BOC, or OA)	JURISDICTION NAME: List District Numbers	COLUMN 1 Gross Millage for Maintenance & Operations	COLUMN 2 Less Rollback for Local Option Sales Tax	COLUMN 3 Net Millage for Maintenance & Operations (Column 1 Less Column 2)	COLUMN 4 Bond Millage (If Applicable)	COLUMN 5 Total Millage Column 3 + Column 4
City Millage Rate						
Independent School System						
Special Districts						

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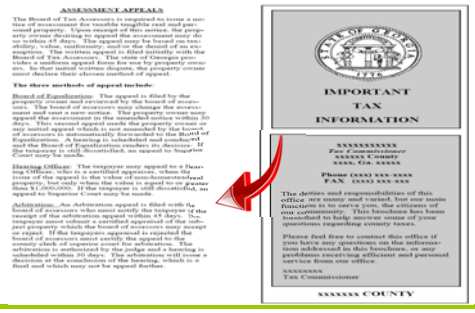
Georgia Department of Revenue

4. TAXPAYER BROCHURE (48-5-306.1)



ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, uniformity, or fair market value of the property. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner with the clerk of the board of assessors. The board of assessors may change the assessment and sent a new notice. The property owner may then file a second appeal with the Board of Equalization 30 days. This second appeal made the property owner or any initial appeal which is not remanded by the board of assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted. The board of equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Hearing Officer: The taxpayer may appeal to a Hearing Officer. This appeal is available only when the issue of the appeal is the value of non-homestead real property, but only when the value is equal to or greater than $1,000,000. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the board of assessors who must notify the taxpayer of the arbitration process and procedures. In this case, the taxpayer must submit a certified appraisal of the subject property which the board of assessors may accept or reject. If the taxpayer appraisal is rejected the board of assessors must certify the appeal to the superior court for arbitration. Upon certification, the arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitration will issue a decision at the conclusion of the hearing, which is a final and which may not be appeal further.

IMPORTANT
TAX
INFORMATION

xxxxxxxxxxx
Tax Commissioner
xxxxx County
xxxx, Ga. xxxxx

Phone (xxx) xxx xxxx
FAX (xxx) xxx xxx

The duties and responsibilities of this office are many and varied, but our main function is to serve you, the citizens of our community. This brochure has been bounded to help answer some of your questions regarding county taxes.

Please feel free to contact this office if you have any questions or need any information addressed in this brochure, or any problems receiving efficient and personal service from our office.

xxxxxxxx
Tax Commissioner

xxxxxxx COUNTY

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Georgia Department of Revenue

#5. Reserved

#6. Reserved

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Georgia Department of Revenue

7. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____ DIGEST YEAR 2015

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2015 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

EXEMPTION CODE	QUALIFICATIONS	RESOLUTION BILL NUMBER	YEAR PASSED	COUNTY EXEMPTION AMOUNT FOR M & O	COUNTY EXEMPTION AMOUNT FOR BOND	SCHOOL EXEMPTION AMOUNT FOR M & O	SCHOOL EXEMPTION AMOUNT FOR BOND	CITY EXEMPTION AMOUNT FOR M & O	CITY EXEMPTION AMOUNT FOR BOND

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02 LC 9 1184

House Bill 1735

By: Representatives Jackson of the 112th and Harbin of the 113th

A BILL TO BE ENTITLED
AN ACT

To provide a homestead exemption from Columbia County School District ad valorem taxes for educational purposes in the amount of the total assessed value of the homestead after a five-year phase-in period for certain residents of that school district who are 70 years of age or over; to provide for definitions; to specify the terms and conditions of the exemption and the procedures relating thereto; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

For purposes of this Act, the term:

(1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Columbia County School District, including, but not limited to, taxes to pay interest on and to retire school bonded indebtedness.

(2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include only the primary residence and not more than three contiguous acres of land immediately surrounding such residence.

(3) "Senior citizen" means a person who is 70 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.

Georgia Department of Revenue

8. FREEPORT RESOLUTION

48-5-48.2…

(d) The governing authority of any county…wherein an exemption has been approved by the voters …may, by appropriate resolution,…, exempt from taxation 20 percent, 40 percent, 60 percent, 80 percent or all of the value of such tangible personal property

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Georgia Department of Revenue

9a. CURRENT USE ASSESSMENT - CUVA

LIST OF CONSERVATION USE COVENANTS ENTERED INTO DURING TAX YEAR 2011

COUNTY: _____

Please complete this form showing only those new or renewal covenants.

PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.	PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.

Georgia Department of Revenue

9b. CURRENT USE ASSESSMENT - FLPA

FOREST LAND CONSERVATION USE ASSESSMENT LISTING
FOR NEW AND EXISTING COVENANTS FOR TAX YEAR 2011

COUNTY: _____

Please complete this form showing a complete listing of all real estate parcels receiving conservation use assessment pursuant to the Forest Land Protection Act of 2008. (O.C.G.A.48-5-7.7)

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	ACRES	COVENANT #	TAXPAYER NAME	Finally determined 2008 land assessment (40%) F-Code	2013 F-Code assessment (40%) Final 2008 value as amended by economic indicator	% Chg

Georgia Department of Revenue

9c. CURRENT USE REGISTRY

CONAME	DIGYR	PARCEL_NO	TOTALACRES	COVACRES	Class	LASTNAME,FIRSTNAME,MIDDLE
FAYETTE	2014	0432_112	10.0	10.0	V4	A A JONES III
FAYETTE	2014	0713_008	33.20	33.20	V5	ADAMS FLORENE ESTATE
FAYETTE	2014	04A005001	15.0	15.0	V4	AENCHBACHER WILLIAM
FAYETTE	2014	0433_046	87.90	87.90	V5	AKIN JOSEPH R SR
FAYETTE	2014	0438_088	4.190	4.190	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438_003	15.630	15.630	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438_089	3.010	3.010	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438_085	50.0	50.0	V5	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0449_024	33.820	33.820	V5	ALLEN JEFFERY DAVID
FAYETTE	2014	0448_030	1.960	1.960	V4	ALLEN JIMMIE D
FAYETTE	2014	0449_031	4.60	4.60	V4	ALLEN JIMMIE D
FAYETTE	2014	0448_029	17.730	17.730	V4	ALLEN JIMMIE D
FAYETTE	2014	0449_008	10.0	10.0	V4	ALLEN JIMMIE D,JEROME W,JEFF
FAYETTE	2014	0508_001	47.480	47.480	V5	ALVAREZ ARAMIS
FAYETTE	2014	1307_068	25.0	25.0	V5	ANDERSON RON
FAYETTE	2014	0425_021	10.60	10.60	V4	ASHLEY JAMES G
FAYETTE	2014	0424_057	10.0	10.0	V4	ASHLEY JANET KAYE
FAYETTE	2014	0425_023	11.0	11.0	V4	ASHLEY MARTHA S
FAYETTE	2014	0427_064	10.490	10.490	V4	ATHA ALLEN
FAYETTE	2014	0427_067	10.30	10.30	V4	ATHA ALLEN
FAYETTE	2014	0442_010	20.20	20.20	V4	BAILEY LARRY B
FAYETTE	2014	0424_024	63.70	63.70	V5	BAILEY OMIE C & L R
FAYETTE	2014	0415_012	13.0	13.0	V4	BALDWIN BILLY G

Georgia Department of Revenue

10. REASON CODE LIST

Code	Description
1Y	Sales Price Match for One Year
AH	Corrected Notice Homestead Exemption App
AL	Annual Leasehold Adjustment
CR	CORRECTIVE ASSMT NOTICE
CV	State CUVA Rates Updated
ER	Appeal Value Expired or Removed
IA	New structure
IB	Structure damaged or destroyed
IC	Addition to existing structure
ID	Different % complete of structure
IE	Site improvements added or removed
IF	Structure depreciation changed
IG	Structure partially or fully removed
IH	Structure remodeled
II	Structure characteristics changed
IJ	Structure characteristics corrected

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Georgia Department of Revenue

11. CHANGE OF ASSESSMENT LISTS (electronic)

CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE
AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2015

COUNTY: _____

Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership.
LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	TAXPAYER NAME	2014 Assessment	2015 Assessment	Difference	Reason Code

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Georgia Department of Revenue

11a. Memo from Chairman

From: Kenneth Spaller
Date: August 26, 2014
Re: 2014 Digest Submission

The 2014 appraisal files were completed and transferred to the Fayette County Tax Commissioner for digest preparation on July 18, 2014.

The Fayette County Board of Tax Assessors performed a county-wide revaluation for tax year 2014. Fayette County has 42,212 taxable real parcels and 862 exempt real parcels.

On May 6, 2014, 42,212 notices were mailed to taxpayers on residential, agricultural, commercial and industrial real estate. In addition, 839 personal property notices were sent on May 6, 2014.

As of today (August 26, 2014), 11 personal property accounts and 344 real estate parcels are currently under appeal for tax year 2014.

Fayette County has 0 unresolved 2013 real estate and personal property appeals.

Sincerely,

Kenneth Spaller, Chairman
Fayette County Board of Tax Assessors

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Georgia Department of Revenue

11b. Copy of one notice of assessment

ANNUAL NOTICE OF ASSESSMENT

Fayette County Board of Assessors 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 (770)305-5402	Notice Date: 05/06/2014 **This is not a tax bill** **Do not send payment** Last Date To File Appeal: **06/20/2014**
BECK JACQUELYN WINDHAM 173 RIVERS RD FAYETTEVILLE GA 30214	County property records are available online at: www.fayettecountymaps.com **OFFICIAL TAX MATTER - 2014 ASSESSMENT**

The amount of your ad valorem tax bill for the year shown above will be based on the appraised (100%) and assessed (40%) values specified in this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available on request. Additional information on the appeal process may be obtained at https://etax.dor.ga.gov/PTD/adm/taxguide/apprals.aspx

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

(1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
(2) To arbitration without an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
(3) For a parcel of non-homestead property with a FMV in excess of $1 million, to a hearing officer with appeal to the Superior Court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at www.fayettecountyga.gov/assessors_office

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Tax District #	Description	Parcels in Tax Dist with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	COUNTY	24	226,326	90,530	0
02	BUTLER	4	72,955	29,182	0
03	REYNOLDS	3	22,010	8,804	0
		Total Parcels in County w/ Infl Growth	Infl Growth - 100% All Districts	Infl Growth - 40% All Districts	Exemption Reasmt - 40% All Districts
		31	321,291	128,516	0

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Georgia Department of Revenue

12a. PENDING APPEALS – PUBLIC UTILITY

48-5-18…(e) …. In the event that the commissioner has not provided the "PUBLIC UTILITY DIGEST"… by August 1 … the "county tax commissioner" … may issue interim tax bills … equal to 85 percent of such (Public Utility) ….property tax bill for the immediately preceding tax year.

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Georgia Department of Revenue

12b. PENDING APPEALS – OTHER

AA206GAFUL
Date: 08/26/2014 08:30 AM

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES
COUNTY: FAYETTE TAX YEAR: 2014
ROLL: RE CLASS: ALL

Page No: 12

PARCEL ID NO.	TAXPAYER NAME	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
053003016	P S MANAGEMENT, LLC	237,500	237,500	0
053004004	PETROLEUM REALTY V LLC	171,484	171,484	0
COUNT AND TOTALS	344	141,119,130	123,876,386	19,843,950

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected on this list, including those that are still within the 45 day appeal period. (30 days for counties providing for the collection and payment of ad valorem taxes in installments). O.C.G.A. §§ 48-5-306 and 48-5-311.

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Georgia Department of Revenue

House Bill 755

- Section 3 amends O.C.G.A. § 48-5-304: (line 73)
  - Order to Bill and Collect will not be issued if value in dispute exceeds 5% of the total taxable digest in a non-revaluation year
  - Value in dispute or number of parcels cannot exceed 8% in a year when a complete revaluation or reappraisal program is completed.
  - If value in dispute on any one appeal exceeds 1.5% of the total assessed value of the total taxable digest, this appeal may be excluded form the above calculation

5% - or - **8%**

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Georgia Department of Revenue

5% Rule (no countywide revaluation)

Value in dispute / gross digest – public utility

19,843,950/ (4,683,153,546 – 74,579,896)
19,843,950 / 4,608,573,650 = **.43%**

8% Rule (complete revaluation)

Value in dispute / gross digest – public utility

19,843,950/ (4,683,153,546 – 74,579,896)
19,843,950 / 4,608,573,650 = **.43%**

Number of parcels under appeal / total parcels in county

344 / 43,074 = **.080%**

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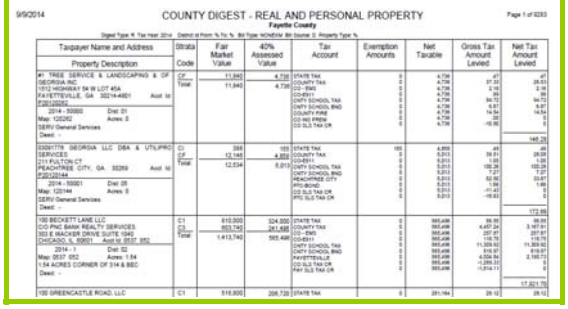
Georgia Department of Revenue

13a. FINAL TAXABLE DIGEST CD – PRINT IMAGE FORMAT



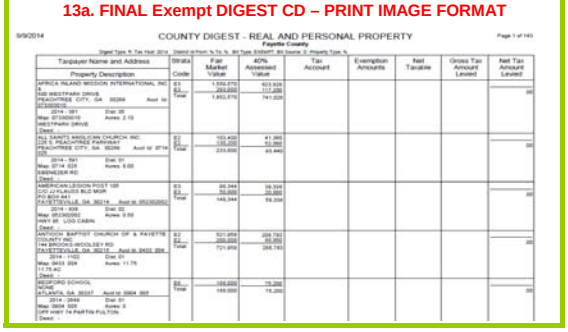
9/9/2014 COUNTY DIGEST - REAL AND PERSONAL PROPERTY Page 1 of 8283

Fayette County

Taxpayer Name and Address / Property Description	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
#1 TREE SERVICE & LANDSCAPING & CP GEORGIA INC 1512 HIGHWAY 54 W LOT 45A FAYETTEVILLE, GA 30214-4801 Asst Id P2012002[illegible] 2014 - 50000 Dist 01 Map: 120262 Acres: 0 SERV General Services Deed: -	CP Total	11,840 11,840	4,736 4,736	STATE TAX COUNTY TAX CO - EMS CO-E911 CNTY SCHOOL TAX CNTY SCHOOL BND COUNTY FIRE CO-IND PREM CO SLS TAX CR	0 0 0 0 0 0 0 0 0	4,736 4,736 4,736 4,736 4,736 4,736 4,736 4,736 4,736	.47 37.31 2.16 1.42 54.72 6.87 14.54 .00 -16.92	.47 28.53 2.16 1.42 54.72 6.87 14.54 0 0 148.26
0000177B DEORGIA LLC DBA & UTILPRO SERVICES 211 FULTON CT PEACHTREE CITY, GA 30269 Asst Id P2012[illegible] 2014 - 50001 Dist 05 Map: 120144 Acres: 0 SERV General Services Deed: -	CI CP Total	388 12,146 12,534	155 4,858 5,013	STATE TAX COUNTY TAX CO-E911 CNTY SCHOOL TAX CNTY SCHOOL BND PEACHTREE CITY PEACHBND CO SLS TAX CR PTC SLS TAX CR	155 0 0 0 0 0 0 0 0	4,858 5,013 5,013 5,013 5,013 5,013 5,013 5,013 5,013	.49 38.31 1.05 105.26 7.06 52.90 1.66 -11.43 -16.63	.49 29.28 1.05 105.26 7.06 52.90 1.66 0 0 172.66
100 BECKETT LANE LLC C/O PNC BANK REALTY SERVICES 303 E WACKER DRIVE SUITE 1040 CHICAGO, IL 60601 Asst Id 0537 052 2014 - 1 Dist 02 Map: 0537 052 Acres: 1.54 1.54 ACRES CORNER OF 314 & BEC Deed: -	C1 C3 Total	610,000 803,740 1,413,740	324,000 241,488 565,488	STATE TAX COUNTY TAX CO - EMS CO-E911 CNTY SCHOOL TAX CNTY SCHOOL BND FAYETTEVILLE CO SLS TAX CR FAY SLS TAX CR	0 0 0 0 0 0 0 0 0	565,488 565,488 565,488 565,488 565,488 565,488 565,488 565,488 565,488	99.09 4,497.24 257.97 116.76 11,309.92 619.97 4,384.54 -1,696.36 -1,214.11	99.09 3,167.91 257.97 116.76 11,309.92 619.97 3,168.73 0 0 17,821.70
100 GREENCASTLE ROAD, LLC	C1	510,600	204,720	STATE TAX	0	201,164	28.12	28.12

Georgia Department of Revenue

13a. FINAL Exempt DIGEST CD – PRINT IMAGE FORMAT



9/9/2014 COUNTY DIGEST - REAL AND PERSONAL PROPERTY Page 1 of 143

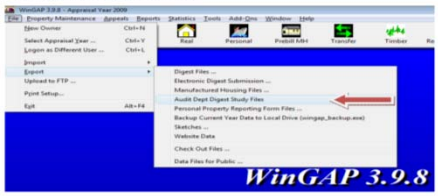
Fayette County

Taxpayer Name and Address / Property Description	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
AFRICA INLAND MISSION INTERNATIONAL INC 500 WESTPARK DRIVE PEACHTREE CITY, GA 30269 Asst Id 0710[illegible] 2014 - 391 Dist 05 Map: 0710[illegible] Acres: 2.19 WESTPARK DRIVE Deed:	E3 E3 Total	1,855,870 293,600 1,855,870	623,824 117,280 741,104					.00
ALL SAINTS ANGLICAN CHURCH INC 230 S. PEACHTREE PARKWAY PEACHTREE CITY, GA 30269 Asst Id 0714[illegible] 2014 - 591 Dist 01 Map: 0714 029 Acres: 5.00 EBENEZER RD Deed: -	E2 E2 Total	103,420 130,200 233,620	41,368 52,080 93,448					.00
AMERICAN LEGION POST 108 ATTN: MICHAEL ELD MGR PO BOX 441 FAYETTEVILLE, GA 30214 Asst Id 0523[illegible] 2014 - 839 Dist 02 Map: 0523[illegible] Acres: 0.50 HWY 85 LOG CABIN Deed: -	E3 E3 Total	98,344 50,880 149,344	39,338 20,352 59,338					.00
BETHLEHEM BAPTIST CHURCH OF & FAYETTE COUNTY INC 144 BROOKS-WOOLSEY RD FAYETTEVILLE, GA 30215 Asst Id 0433 304 2014 - 1102 Dist 01 Map: 0433 304 Acres: 11.75 11.75 AC Deed: -	E2 E2 Total	521,959 200,000 721,959	208,783 80,000 288,783					.00
BEDFORD SCHOOL NONE ATLANTA, GA 30337 Asst Id 0904 [illegible] 2014 - 2848 Dist 01 Map: 0904 020 Acres: 0 OFF HWY 74 PARTIN-FULTON Deed: -	E4 Total	189,000 189,000	75,200 75,200					.00

Georgia Department of Revenue

13b. Appraisal File CD – Same as provided to DOAA

Audit Department Digest Study Files



The fourth option on the Export sub-menu will produce the Audit Department Digest Study Files. Clicking this option runs a FoxPro routine and produces a message window, as seen on the next page.

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Georgia Department of Revenue

14. WORKSHEETS, ROLLBACKS, ADVERTISEMENTS…

PT32.1A - Revenue Reduction Calculation Worksheet

PT32.1 - Computation of Millage Rate Rollback

Current Digest and Five Year History Advertisement

Notice of Property Tax Increase Advertisements

Press Release

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Georgia Department of Revenue

PT32.1A Revenue Reduction Calculation Worksheet

Used to calculate the value of revenue reduction due to implementation of the Forest Land Protection Act of 2008

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PT32.1A (Rev 01/09)

FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name	LEE	
Jurisdiction	BOC	eg: City, County, School, etc
Tax District	M&O COUNTYWIDE	eg: Fire, M&O, Inc, Uninc, etc
Digest Year	2015	

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals.

Item 1	Net M&O digest	808,050,456	
Item 2	Total Assessed Value of Digest Class 'J'	50,000,000	
Item 3	Total Assessed Value of Digest Class 'F' **	50,000,000	
Item 4	Total Assessed Value of SJ Exemption	2,000,000	
Item 5	Net Digest for Revenue Reducetion Calculation	810,050,456	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	46,000,000	Item 2 - Item 4
Item 7	Revenue Reduction Value	2,000,000	Item 3 - Item 6
Item 8	Percentage Loss	0.2469%	Item 7 / Item 5
Item 9	**FLPA Reimbursement Value (3% Portion)**	1,000,000	If Item 8 less than or equal 3%: Item 7 * .50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	**FLPA Reimbursement Value (Over 3%)**	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item5 * 3%)
Item 11	**Total FLPA Reimbursement Value *****	**1,000,000**	Item 9 + Item 10

[FLPA Reimbursement Value carries forward to the 5-year history and forms PT-32.1 (Rollback Calculation Form) and PT-77 (FLPA Reimbursement Report)]

*** Aggregate Forest Land Market Value * 40%*

**** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant*

Georgia Department of Revenue

PT32.1 Calculation of Millage Rate Rollback

Amended to include Revenue Reduction Value attributable to the implementation of the Forest Land Protection Act of 2008.

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PT32.1 - COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2015

COUNTY	Lee	TAXING JURISDICTION	County Wide

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 DIGEST
REAL	673,624,039	2,066,360	26,215,076	701,905,475
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	81,054,781		2,398,108	83,452,889
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		-425,753	137,877
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	873,941,524	2,066,360	30,824,367	906,832,251
EXEMPTIONS	93,735,840	0	3,045,955	96,781,795
State of Georgia Forest Land Assistance Grant Value	500,000	0	1,000,000	1,000,000
NET DIGEST	780,205,684	2,066,360	26,778,412	809,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	7.840	2014 PROPOSED MILLAGE RATE >>>		9.580

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2014 Net Digest	PYD	780,205,684	
Net Value Added By Reassessment	RVA	2,066,360	
Other Net Changes to Taxable Digest	NAG	26,778,412	
2015 Net Digest	CYD	809,050,456	(PYD+RVA+NAG)
2014 Millage Rate	PYM	7.840	
Millage Equivalent of Reassessed Value	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2015	RR	7.820	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2015 Proposed Millage Rate for this Taxing Jurisdiction exceeds the Rollback Millage Rate computed above, this section will automatically calculate the amount of increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	7.820
	2014 Millage Rate	9.580
	Percentage Increase	22.51%

Georgia Department of Revenue

Advertisements

O.C.G.A. 48-5-32 and O.C.G.A. 48-5-32.1

Requires levying and recommending authority:
To publish **5-Year History and Current Digest**

If proposed millage exceeds rollback rate (as calculated by PT32.1 form) a **Press Release** must be issued and three public hearings must be held and advertised as
Notice of Tax Increase

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NOTICE

The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building located at 411 Smith St, Smithville, Georgia on July 16, 2015 at 7:00 PM and pursuant to the requirements of § 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 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

COUNTYWIDE	2010	2011	2012	2013	2014	2015
Real & Personal	552,588,688	598,062,898	609,616,797	626,136,263	783,421,426	812,205,157
Motor Vehicles	51,581,508	69,522,732	72,491,036	69,261,426	81,054,781	83,452,889
Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
Less M & O Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
Net M & O Digest	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
Forest Land Grant Value	0	0	0	100,000	500,000	1,000,000
Adjusted Net M & O Digest	542,279,804	590,686,721	618,642,689	636,063,835	780,205,684	809,050,456
Gross M & O Millage Rate	8.310	8.290	8.300	9.590	9.050	11.030
Less Millage Rate Rollbacks	1.180	1.210	1.210	1.210	1.210	1.450
Net M & O Millage Rate	7.130	7.080	7.090	8.380	7.840	9.580
Net Taxes Levied	3,866,455	4,182,062	4,386,177	5,330,215	6,116,813	7,750,703
Net Taxes $ Increase	381,622	315,607	204115	944038	786,598	1,633,890
Net Taxes % Increase	8.4%	8.20%	4.9%	21.5%	14.8%	26.7%

Georgia Department of Revenue

Format for Notice of Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The **Lee County Board of Commissioners** has tentatively adopted a 2015 millage rate which will require an increase in property taxes by **22.51** percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on **July 9, 2015 at 11:00 am and 6:00 pm.**

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on **July 16, 2015 at 6:00 pm.**

This tentative increase will result in a millage rate of **9.580 mills**, an increase of **1.76 mills**. Without this tentative tax increase, the millage rate will be no more than **7.820 mills**. The proposed tax increase for a home with a fair market value of **$100,000** is approximately **$66.88** and the proposed tax increase for non-homestead property with a fair market value of **$300,000** is approximately **$211.20**.

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Georgia Department of Revenue

Press Release

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2015 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 9, 2015 at 11:30 AM and 6:00 PM and on July 16, 2015 at 6:00 PM

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

BEGIN PROCESS

- Advertise 1st and 2nd public hearings
- Advertise Five Year History
- Issue Press Release

7 DAYS

MID PROCESS

- Advertise 3rd public hearing
- Hold 1st public hearing
- Hold 2nd public

7 DAYS

END PROCESS

- Hold 3rd public hearing
- Hold meeting to adopt final millage rate

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Georgia Department of Revenue

15. Miscellaneous Documents

a. Tax Official Certification

b. Tax Allocation District Certification

c. Tax Commissioner Bond

d. PT77 FLPA Reimbursement Request

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Georgia Department of Revenue

15a. Tax Official Certification

2014 COUNTY TAX OFFICIALS CERTIFICATION

COUNTY NAME: Greene

Please duplicate additional sheets as needed

	Board of Tax Assessors Office	County Commissioner's Office
Chairman:	L.P. O'Neal	Ed Bullard
Office Mailing Address - Line 1:	1034 Silver Drive, Suite 102	1034 Silver Drive, Suite 201
Office Mailing Address - Line 2:		
City, State, Zip:	Greensboro, GA 30642	Greensboro, GA 30642
Office Phone Number:	706-453-3380	706-453-7716
FAX Number:	706-453-7571	706-453-8669
Email Address for Official Communications:	schodes@greenecountyga.gov	ssdwright@greenecountyga.gov

BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM

In the spaces below, please complete the requested information for each member of the BOARD OF ASSESSORS. If a vacancy exists, mark in the name section 'VACANT' and provide the anticipated date an appointment is expected to be made to fill the vacancy.

NAME	ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM
Chairman: L.P. O'Neal	7/3/2003	3	6/30/2016
Member: Jim Couch	7/20/2013	3	7/31/2016
Member: Ron Jones	1/19/2007	3	12/31/2016
Member: Nick Antone	6/2/2008	3	5/31/2014
Member: Jerry Hill	6/1/2006	3	5/31/2016

Signature of person completing form

Name: Charles Rhodes

Signature: [signature]

DATE: APRIL 8, 2014

Certification of Parcel Count:	
Total Taxable Real:	16289
Total Exempt Real:	738

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Georgia Department of Revenue

15b. Tax Allocation District Certification

Georgia Department Of Revenue
Local Government Services Division

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION
FOR TAX YEAR 2014

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of Fayette

Name of Tax Allocation District: City of Fayetteville Tax Allocation District Number one

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)
   i. (✓) County taxes
   ii. (✓) County school system
   iii. (✓) Municipal taxes for the City of Fayetteville
   iv. ( ) Independent school system taxes for City of _____
2. Tax Allocation Increment Base Year 2013
3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: $35,111,317
4. Date of validation of tax allocation bond by Clerk of Superior Court: n/a
5. Total 2014 Assessed Taxable Value for Tax Allocation District: $35,080,332

Kenneth Snoddy

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Georgia Department of Revenue

15c. Tax Commissioner Bond

State of Georgia 61544719

BOND OF TAX COMMISSIONER

Dallas County

Know all Men by these Presents:

That we, Marlan B. Jackson as principal, and Mountain Surety Company

as sureties are held and firmly bound unto his Excellency Nathan Deal Governor of the State of Georgia, and his successors in office, in the sum of Fifty Thousand Dollars ($50,000.00) Dollars, to be paid to the said Nathan Deal Governor of said State, and his successors in office, for the payment of which, well and truly to be made and done, we bind ourselves, our heirs, executors and administrators, and each and every one of them jointly and severally, firmly by these presents.

WHEREAS, The above bound Marlan B. Jackson was on the 4th day of November 2012 elected Tax Commissioner for the County of Dallas in this State, for the years Jan 1, 2013 to Jan 1, 2017 and during the term printed out by the Constitution.

NOW, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Marlan B. Jackson shall faithfully discharge all and singular the duties required of him by virtue of his said office of Tax Commissioner, as aforesaid during the time he continues therein, or discharges any of the duties thereof, then the above obligation to be void; otherwise to remain in full force and virtue. Sealed with our seals, and dated this 4th day of December 2012.

(L.S.) Principal.

Seal of Probate Judge

Recorded:
Book: "2006"
Page: 507-509

Probate Judge DEKKS
PRESTON B. LEWIS, III

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Georgia Department of Revenue

15d. PT77 FLPA Reimbursement Request

FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2015

COUNTY NAME:
ADDRESS:
CITY/STATE/ZIP:
PHONE NUMBER: FAX:
CONTACT NAME:
FEDERAL ID #: 58-

This certification must be accompanied by the following items in order to be processed:
1. Form PT-01.14 FLP Revenue Reduction Calculation Worksheet.
2. Form PT-06 and PT-08 Millage Rate Certifications forms.
3. A copy of each recorded FLPA covenant document
4. Form PT-77A Adjustments from prior years, if applicable.

PT-77 Received:
Revised:
Due Date:
Payment Date:

Mailing Address:
Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, GA 30349
http://www.dor.ga.gov

Complete all applicable columns. Do not change formulas. Submit form to the address listed below.

Column A DISTRICT NAME	Column B 2015 NET MILLAGE RATE	Column C 2015 REIMBURSEMENT VALUE (ITEM #11, PT12.1A)	Column D TOTAL 15b REIMBURSEMENT	Column E PRIOR YEAR ADJUSTMENTS	Column F CURRENT YEAR ADJUSTMENTS	Column G NET ADJUSTMENTS	Column H NET 2015 FLPA GRANT AFTER ADJUSTMENTS
COUNTY (If Inc. / Unincorporated, add same)							
INCORPORATED							
UNINCORPORATED							
SCHOOL							
MUNICIPALITY							
SPECIAL DISTRICTS (04 & Prior)							

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Georgia Department of Revenue

New – Need copy of each recorded FLPA covenant

FOREST LAND CONSERVATION USE ASSESSMENT COVENANT
Section A: Application

OWNERSHIP INFORMATION

PROPERTY IDENTIFICATION

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Georgia Department of Revenue

Digest Submission Date?

August 1st (3rd)

or

Date approved by Revenue Commissioner

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Georgia Department of Revenue

Order Issued

The Revenue Commissioner issues an order authorizing the Tax Commissioner to proceed with the billing & collection process.

Penalty for Collection of tax before Commissioner's Order is Received:

Double Amount Attempted to be Collected

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Georgia Department of Revenue

What happens if the digest can not be submitted by August 1st ?

Request for an extension must be submitted in writing to Revenue Commissioner, along with detailed explanation of circumstances that warrant consideration for the extension.

Georgia Department of Revenue

Penalty when digest is not submitted timely?

1/10th of receivers commissions for each week's delay -- up to ½ of commissions

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Georgia Department of Revenue

No digest in sight?

Voluntary Collection Order issued by Revenue Commissioner.

Temporary Collection Order issued by Superior Court Judge. *48-5-310*

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TO: BANKS COUNTY TAX COMMISSIONER
CHAIRMAN, BANKS BOARD OF TAX ASSESSORS
CHAIRMAN, BANKS BOARD OF COUNTY COMMISSIONERS

ORDER AUTHORIZING THE VOLUNTARY PAYMENT
OF 2009 AD VALOREM TAX

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of establishing a procedure to require uniformity of taxation between counties and among counties (O.C.G.A. Section 48-5-340); and

WHEREAS circumstances surrounding the completion of the 2009 Banks County digest prohibits the completion of the digest before the beginning of 2009, thereby, preventing the timely billing of 2009 taxes; and

WHEREAS the Commissioner has information that leads him to believe there are taxpayers within Banks County desiring to voluntarily pay the estimated amount of their 2009 taxes on or before December 31, 2009 so as to allow the deduction of these ad valorem tax payments on their 2009 federal and state income tax returns; and

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Clerk of Superior Court
Brantley County, Georgia
NOV 29 2007
TIME 4:00 PM
By Susan E. Kemp Dep. Clerk

IN THE SUPERIOR COURT OF BRANTLEY COUNTY
STATE OF GEORGIA

IN RE: THE MATTER OF THE 2007 TAX :
DIGEST FOR BRANTLEY COUNTY : CIVIL ACTION No. 07V-473

ORDER

The above referenced matter came before the Court on petition of the Board of Commissioners of Brantley County, under the provisions of O.C.G.A. § 48-5-310. Upon consideration of said matter, it is the Court's;

FINDINGS OF FACT THAT:

Pursuant to O.C.G.A. § 48-5-310, the governing authority of Brantley County, the Board of Commissioners of Brantley County, Georgia, filed a Petition on November 14, 2007, for an order authorizing the immediate temporary collection of taxes for 2007.

The Petition alleges that the Tax Digest for 2007 for Brantley County has not been approved by the Commissioner of Revenue for the State of Georgia; that unless the Court grants a temporary order for the immediate collection of taxes, the County will be unable to pay its debts as they mature and it will be impossible to pay salaries of employees and other government officials; and that it will be impossible to maintain an orderly function of government for Brantley County.

The Petition and time for the hearing as set by the Court was published in the legal gazette of Brantley County and a copy was mailed to the Commissioner of Revenue for the State of State of Georgia, all as provided by law.

The matter came on for hearing on November 29, 2007 and Petitioner presented evidence to the effect that the Tax Digest had been prepared by the Board of Tax Assessors and given to the Tax Commissioner. The Tax Commissioner had prepared the Tax Digest and transmitted it to the Commissioner for the Georgia Department of Revenue as required by O.C.G.A. § 48-5-302. The Commissioner for the Georgia Department of Revenue has advised the Brantley County Tax Commissioner and the County Commissioners that it would not be approved due to the number

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Georgia Department of Revenue

QUESTIONS?

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