



Georgia Department of Revenue

For Educational Purposes Only:

The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.



Georgia Department of Revenue

Assessments and Audits

Assessors Calendar and Significant Timelines



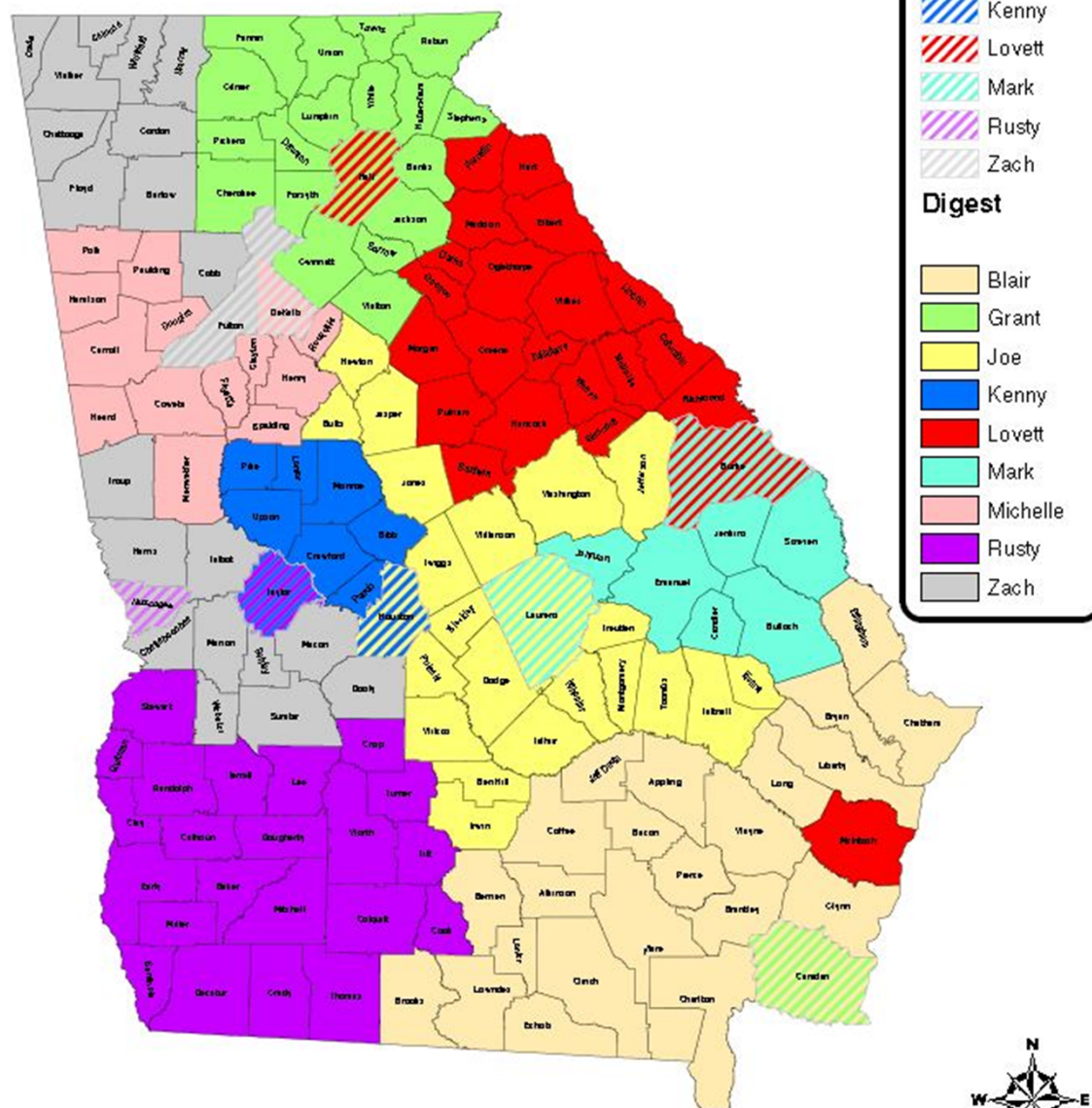
Georgia Department of Revenue

Kenny Colson

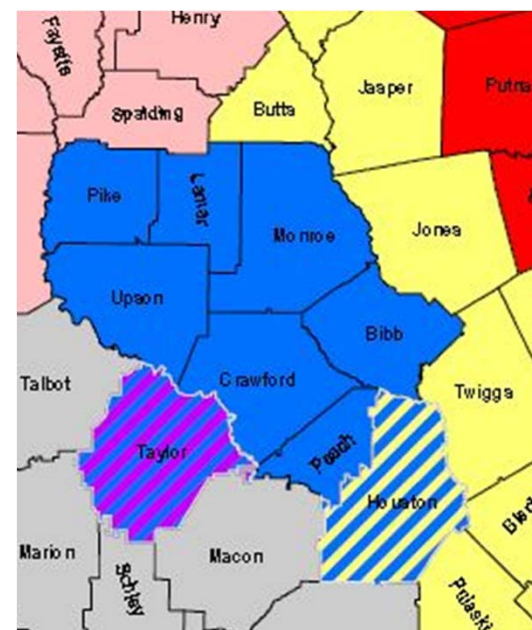
**Specialized Assessments Program
Manager**

**Local Government Services Division
Georgia Department of Revenue**

DOR Territory Map



Revenue





Georgia Department of Revenue

Brief Biography of Kenny Colson

Native of Vidalia, Toombs County

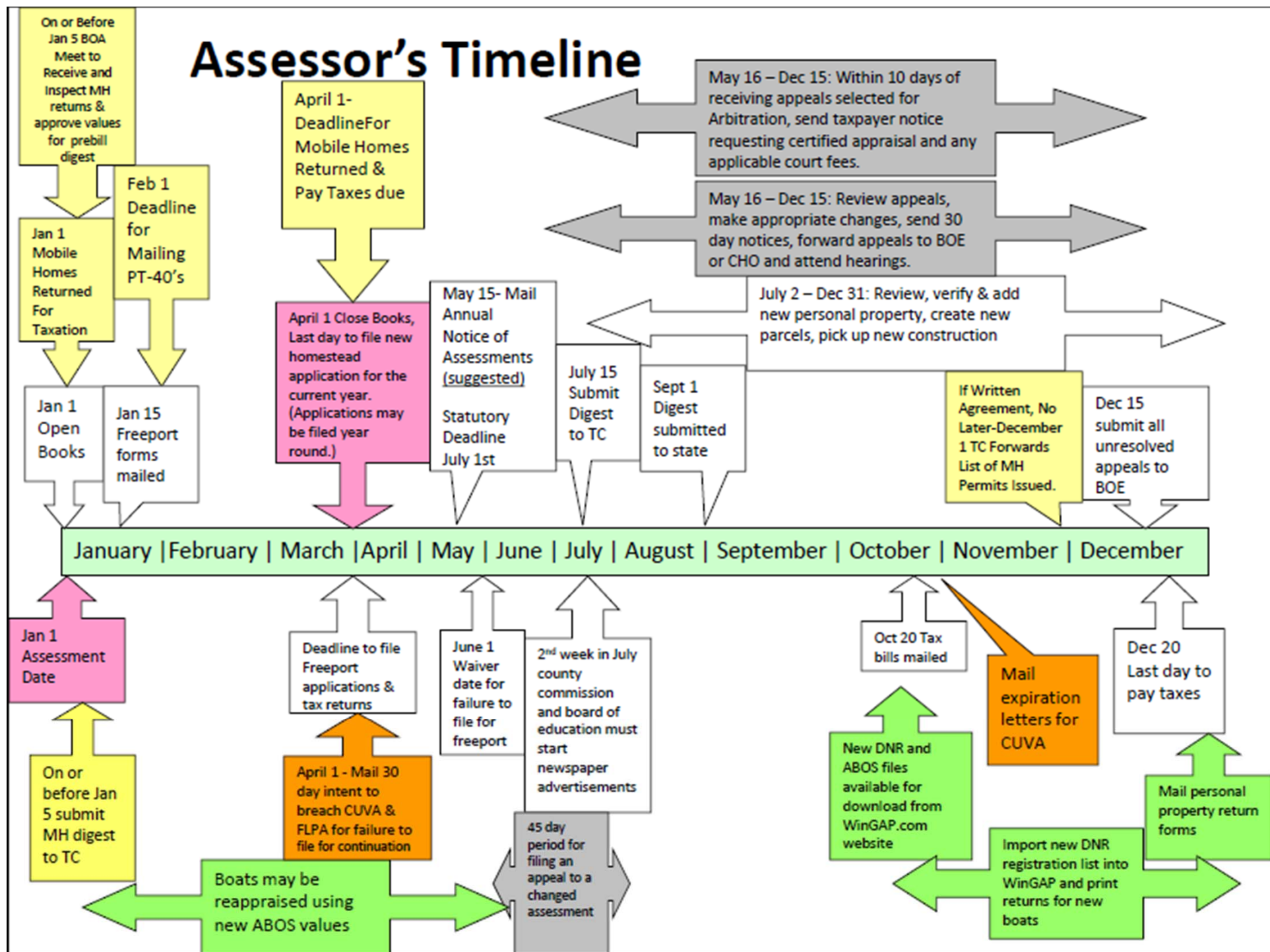
1981-1992 Toombs County Tax Assessors

1992-2000 Tattnall County Tax Assessors

2000-2007 Taylor County Tax Assessors

2007-Present Georgia Department of
Revenue

Assessor's Timeline





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January 1st Assessment Date-

Fair Market Value on **January 1st**

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



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



Georgia Department of Revenue

January 1 is beginning date to:

- ▣ Apply for specialized assessment covenants
- ▣ Apply for Homestead exemption (for current year digest)
 - IF TC has delegated that authority.



- ▣ File real and personal property returns
 - IF TC has delegated that authority.

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



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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



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National Bird Day

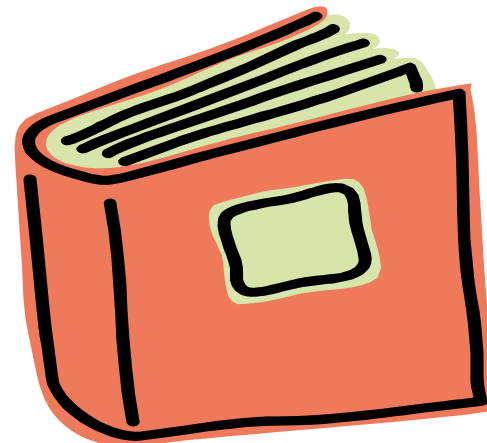
January 5

www.NationalDayCalendar.com



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



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

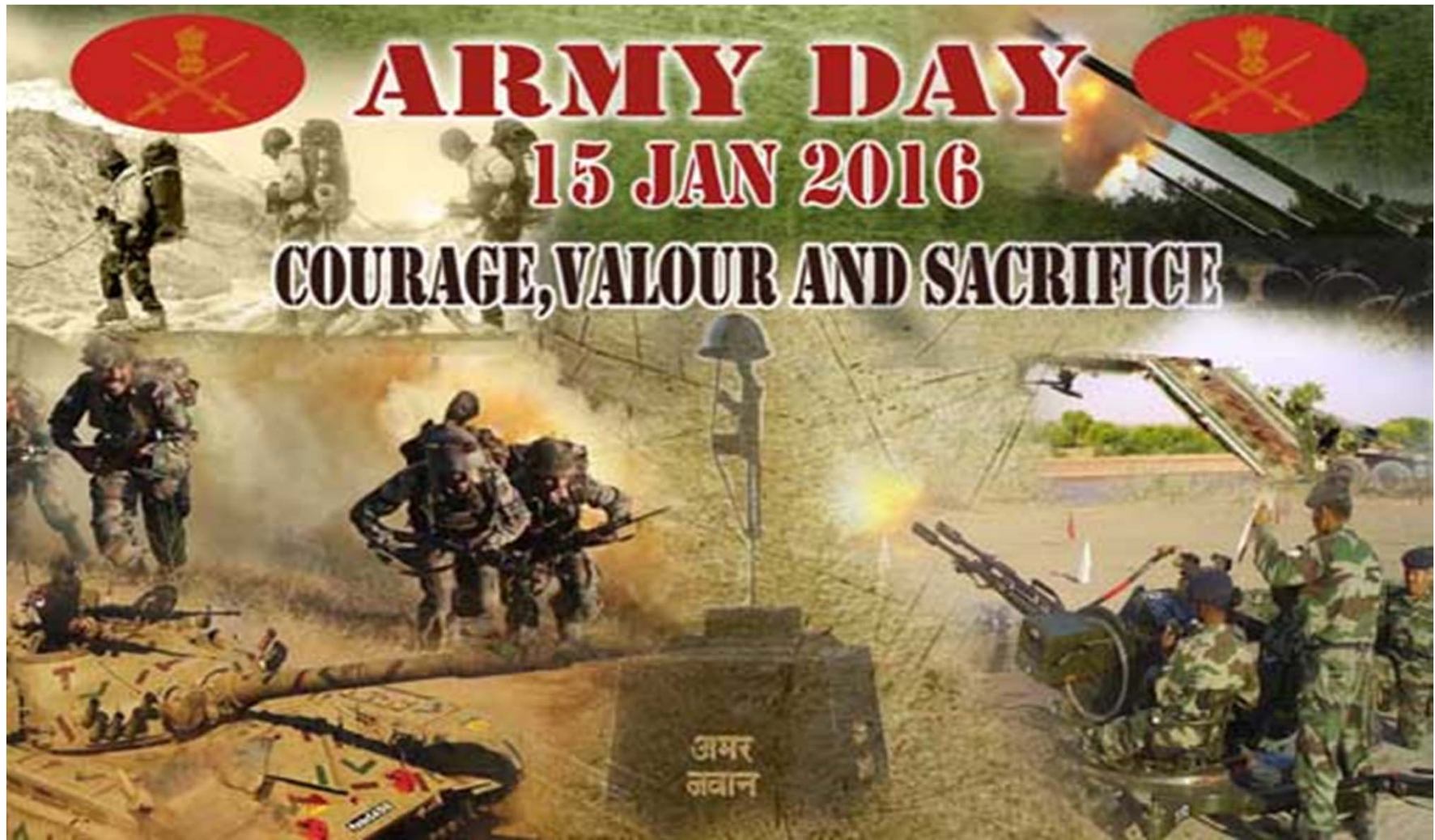


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Freeport forms mailed by **January 15th**
- notice of renewal to Freeport accounts

PT - 50 PF		PRINT	CLEAR
APPLICATION FOR FREEPORT EXEMPTION INVENTORY		TAX YEAR	IF ASSISTANCE NEEDED CALL
RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		DUE DATE	ACCOUNT NUMBER
COUNTY NAME AND RETURN ADDRESS		MAP AND PARCEL I.D. NO.	NAICS NO.
		TAXPAYER NAME AND ADDRESS	
		BUSINESS PHYSICAL LOCATION	
<p>The last day for filing this application to receive full exemption is listed in the due date column above. NOTE: Most counties do not accept metered mail dates as filing date unless counter stamped by the post office. Be sure that the date of deposit and the postmark date are the same if mailing is close to the deadline.</p>		IF MAILING ADDRESS OR NAME IS INCORRECT PLEASE CORRECT IN THE SPACE PROVIDED BELOW	
		NAME:	
		ADDRESS:	
		CITY, STATE, ZIP:	
<p>In all counties having a filing date of April 1, you may still receive a partial exemption for a late filing. The amount of the exemption you will receive is as follows: April 2 - April 30 (66.67% of the full exemption), May 1- May 31 (58.33%), June 1 (50%). Failure to file by June 1 shall constitute waiver of the entire exemption for the year (0.0%).</p>			
1. DESCRIBE THE TYPE OF BUSINESS:			
2. Inventory must be reported at its full cost (less freight, burden, overhead, and any other charges incurred from the original state as a raw material to its resting place as of January 1).			
3. If inventory and exemption are not as of January 1, they must be adjusted to January 1, in accordance with the provisions of Georgia Code 48-5-10.			
4. LIST THE METHOD OF INVENTORY VALUATION USED: METHOD OF INVENTORY COST IDENTIFICATION:			
5. SUMMATION OF TAXABLE INVENTORY: PLEASE COMPLETE THE FOLLOWING			
INVENTORY NOT ELIGIBLE FOR FREEPORT			
A. PACKAGING MATERIALS, STAMPING OR SHIPPING SUPPLIES ON HAND AS OF JANUARY 1. \$			
B. OTHER EXPENSED SUPPLIES (i.e. GASOLINE, OFFICE SUPPLIES, etc.) ON HAND AS OF JANUARY 1. \$			
C. SPARE PARTS INVENTORY ON HAND AS OF JANUARY 1. \$			
D. 100% FULL COST OF FINISHED GOODS HELD FOR MORE THAN 12 MONTHS AS OF JANUARY 1. \$			
E. 100% FULL COST OF MERCHANDISE INVENTORY PURCHASED FOR RESALE ON HAND AS OF JANUARY 1. \$			
INVENTORY ELIGIBLE FOR FREEPORT			
F. 100% FULL COST OF RAW MATERIALS AS OF JANUARY 1. \$			
G. 100% FULL COST OF GOODS IN PROCESS ON JANUARY 1. \$			
H. 100% FULL COST OF FINISHED GOODS HELD LESS THAN 12 MONTHS AS OF JANUARY 1. \$			
I. TOTAL INVENTORY ON JANUARY 1ST. ADD LINES A. THROUGH H. (SAME AS TOTAL FROM SCHEDULE B) (Current market value at your level of trade) \$			
J. LESS FREEPORT EXEMPTION: (1 AND 2 BELOW ARE FOR MANUFACTURING OR PRODUCTION BUSINESS)			
1. RAW MATERIALS, GOODS IN PROCESS			
From F and G Above X * County Exemption % = (Exemption Amount)			
2. FINISHED GOODS OF GA. MANUFACTURER (HELD FOR LESS THAN 12 MO.)			
From H Above X * County Exemption % = (Exemption Amount)			
3. FINISHED GOODS DESTINED FOR OUT OF STATE SHIPMENT (FOR WHOLESALE OR DISTRIBUTION BUSINESSES)			

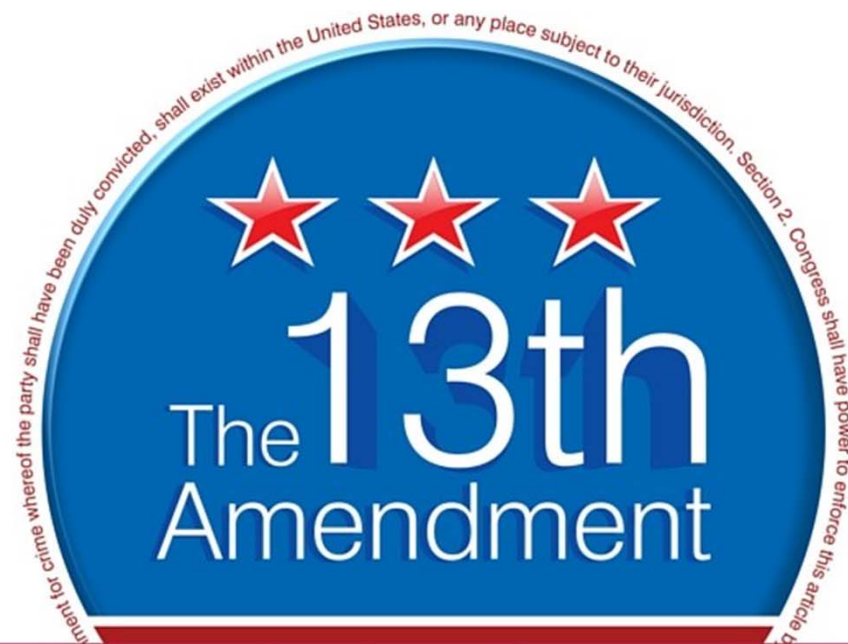
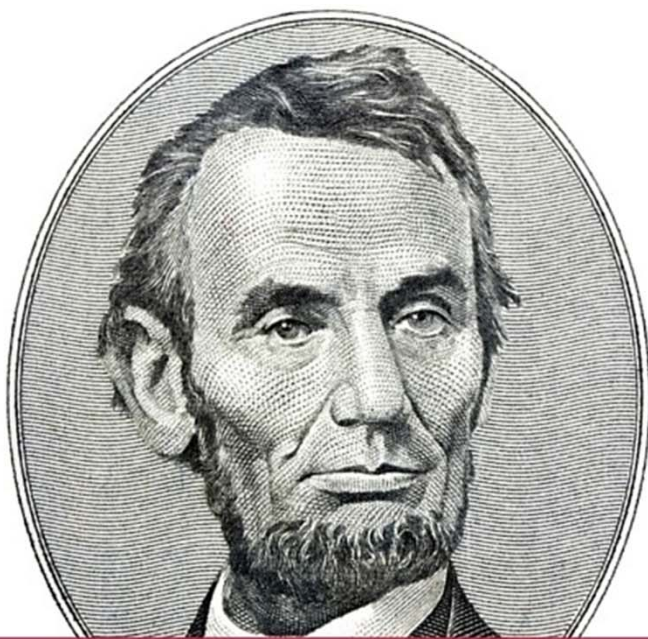


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National Freedom Day

www.NationalDayCalendar.com

February 1



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

Bill Number	Tax Year	Location Permit Tax Return	Location Permit No.	County	Date Issued
Manufacturer		Model Name or Number		Year Model	Width Length New/Used
Manufacturer I.D. Number		Georgia Title Number		Date Purchased	Previous Year Permit No.
Structural Addition	Value	Tax District	Mill Rate	Mobile Home Location (Street No., Map Lot No., Parcel)	
Air Condition		Mobile Home Value		City	State Zip Code
Porches		Total		Owner's Mailing Address	
Added Rooms		Fair Market Value			
Decks		Assessed Value			
Fireplace		AD VALOREM			
Utility Bldg.		TAX DUE			
Carport		PENALTY			
Underpinning		ADJ. TOTAL DUE (After Due Date)		I hereby certify the above to be true and correct	
Other					
Value of Additions					



DOR Regulation 560-11-9-.10



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Georgia Department of

April 1st

- Last

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(nd)

**Important
DATE!**

- D
file
year

to
for current
(in lieu of appeal)

- Dea
*OCGA
by other Specialized Covenant
48-5-45 & 48-5-48.1



Georgia Department of Revenue

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**

00
COUNTY
DECAL NO.
SERIAL NO.





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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





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- To the tax assessor, April 2 feels like:
☐ The day after Sine-Die at the Capitol!





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April 2



tent to breach

for year and
by new owner



-48-5-7.4(j)(1) & 48-5-7.7(j)(1)



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April 2nd

- Mail 30 day notice of intent to terminate covenant if death of an owner occurred during the previous year and heirs have failed to apply for continuation.





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April 11th

- National Barber Shop Quartet Day
- National Cheese Fondue Day
- National Eight Track Tape Day
- National Pet Day
- National Submarine Day



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If Tax Commissioner receives returns...

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



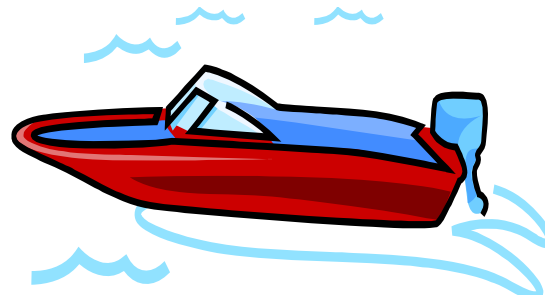
*OCGA 48-5-301



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January 1 – May

- Boats reappraised using new values





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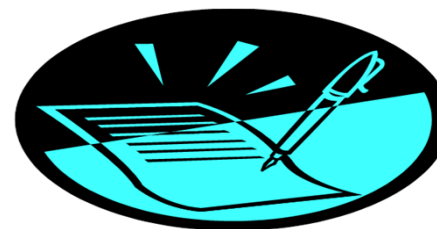




Georgia Department of Revenue

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



Georgia Department of Revenue





-Waiver date for failure to file for Freeport exemption



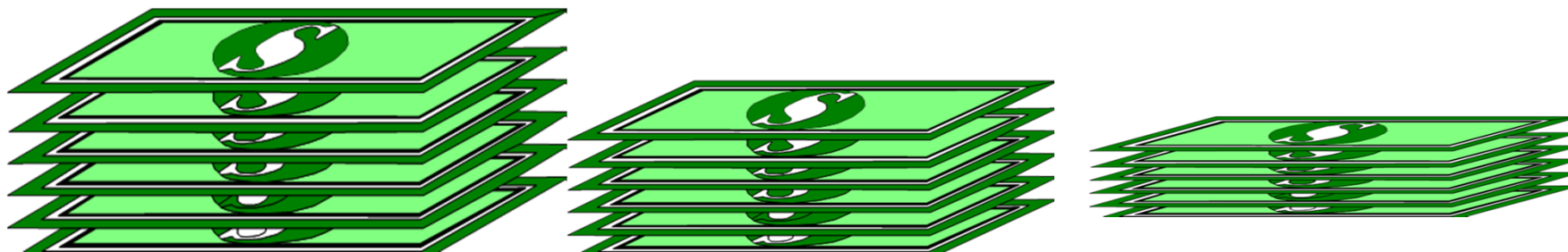
OCGA 48-5-48.1(c)(2)(B)



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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





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Deadline to appeal Notice of Assessment

- 45 days from notice of assessment

Also...



Last day to apply for CUVA covenant and FLPA covenant **unless** an appeal was filed for current year and then window to file FLPA remains open as long as appeal is active.

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





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Research
Maniacs
Calendar
ResearchManiacs.com

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**PARK AND
RECREATION
MONTH
JULY 2016**

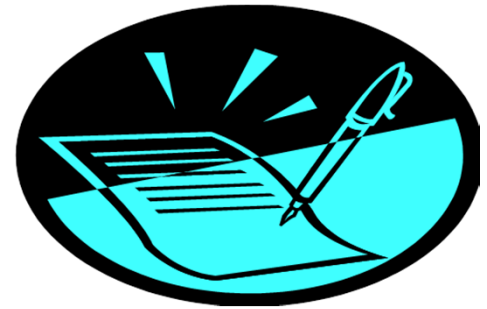
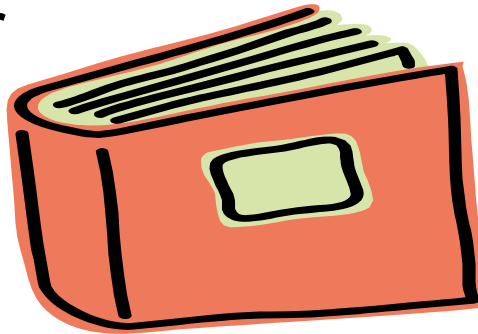


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July 15th(effective 07/01/15)

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



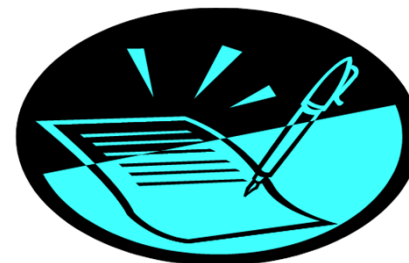
*OCGA 48-5-302



Georgia Department of Revenue

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





Georgia Department of Revenue

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 \geq gross digest of county additional 180 days

- If no notification prior to expiration of additional 180 days commissioner can grant additional time extension

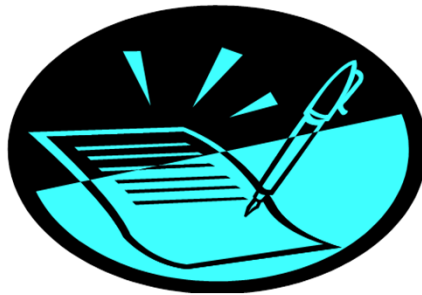
**OCGA 48-5-311 effective 07/01/15*



Georgia Department of Revenue

May 16 – December 15

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



*OCGA 48-5-311





Georgia Department of Revenue

May 16 – December 15

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



*OCGA 48-5-311

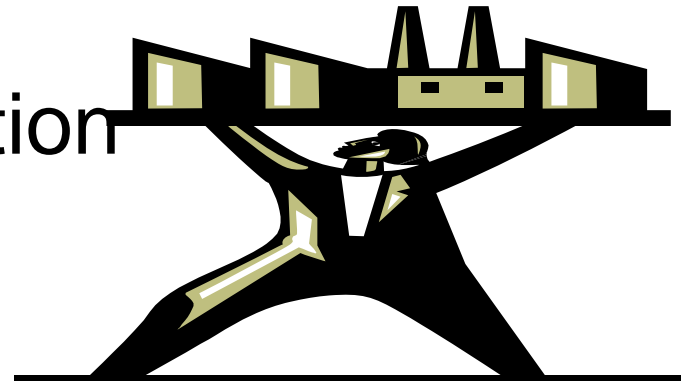


Annual Assessors Timeline

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July 2 – December 31

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





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Early October

- New DNR & ABOS files available from WinGAP.com for WinGAP counties.



Non Wingap counties would pursue their normal method of updating marine values and adding new boats to digest



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Before 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)



Georgia Department of Revenue

October - December

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



MARINE		PERSONAL PROPERTY STRATA	
PERSONAL PROPERTY TAX RETURN THIS RETURN IS COVERED BY A DISCOUNT ON THE TAX DEDUCTION FOR STATE AND LOCAL TAXES COUNTY NAME AND RETURN ADDRESS		PERSONAL PROPERTY TAX RETURN THIS RETURN IS COVERED BY A DISCOUNT ON THE TAX DEDUCTION FOR STATE AND LOCAL TAXES COUNTY NAME AND RETURN ADDRESS	
To avoid a 10% penalty on boats and motors not previously returned file this return NO LATE		To avoid a 10% penalty on boats and motors not previously returned file this return no later than the due date listed below. This return is provided to you so you may return the fair market value of your boat and motor for this tax year. The return and supporting schedule must be completed and returned in order for the boat and motor to be properly returned. Department of Revenue Rule 560-11-10-08 (3) (C).	
TAX STATUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA		TAX STATUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA	
TAX YEAR: <input type="text"/> ASSISTANCE NEEDED CALL: <input type="text"/> ACCOUNT NUMBER: <input type="text"/>		TAX YEAR: <input type="text"/> ASSISTANCE NEEDED CALL: <input type="text"/> ACCOUNT NUMBER: <input type="text"/>	
TAXPAYER NAME AND ADDRESS: <input type="text"/>		TAXPAYER NAME AND ADDRESS: <input type="text"/>	
CITY/STATE ZIP: <input type="text"/>		CITY/STATE ZIP: <input type="text"/>	
BOAT AND MOTOR NUMBER 1: <input type="text"/>		BOAT AND MOTOR NUMBER 1: <input type="text"/>	
BOAT AND MOTOR NUMBER 2: <input type="text"/>		BOAT AND MOTOR NUMBER 2: <input type="text"/>	
BOAT AND MOTOR NUMBER 3: <input type="text"/>		BOAT AND MOTOR NUMBER 3: <input type="text"/>	
BOAT AND MOTOR NUMBER 4: <input type="text"/>		BOAT AND MOTOR NUMBER 4: <input type="text"/>	
BOAT AND MOTOR NUMBER 5: <input type="text"/>		BOAT AND MOTOR NUMBER 5: <input type="text"/>	
FEDERAL DOCUMENTED VESSEL #1: <input type="text"/>		FEDERAL DOCUMENTED VESSEL #1: <input type="text"/>	
FEDERAL DOCUMENTED VESSEL #2: <input type="text"/>		FEDERAL DOCUMENTED VESSEL #2: <input type="text"/>	
COAST GUARD NUMBER: <input type="text"/>		COAST GUARD NUMBER: <input type="text"/>	
TOTAL		TOTAL	
It shall be the duty of the county board of tax assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to prepare the proper return of the property for taxation.		It shall be the duty of the county board of tax assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to prepare the proper return of the property for taxation.	
TAXPAYER'S DECLARATION "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the returning tax list, and that the same placed by me on the property returned, as shown by the list, is the true market value thereof and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise, and that in making this return, for the purpose of being taxed thereon, I have not attempted to transfer my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."		TAXPAYER'S DECLARATION "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the returning tax list, and that the same placed by me on the property returned, as shown by the list, is the true market value thereof and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise, and that in making this return, for the purpose of being taxed thereon, I have not attempted to transfer my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."	
TAXPAYER OR AGENT X: <input type="text"/>		TAXPAYER OR AGENT X: <input type="text"/>	
OWNERS PHONE NUMBER: (Home) <input type="text"/>		OWNERS PHONE NUMBER: (Home) <input type="text"/>	
TITLE: <input type="text"/>		TITLE: <input type="text"/>	
DATE: <input type="text"/>		DATE: <input type="text"/>	
PAGE 1		PAGE 1	



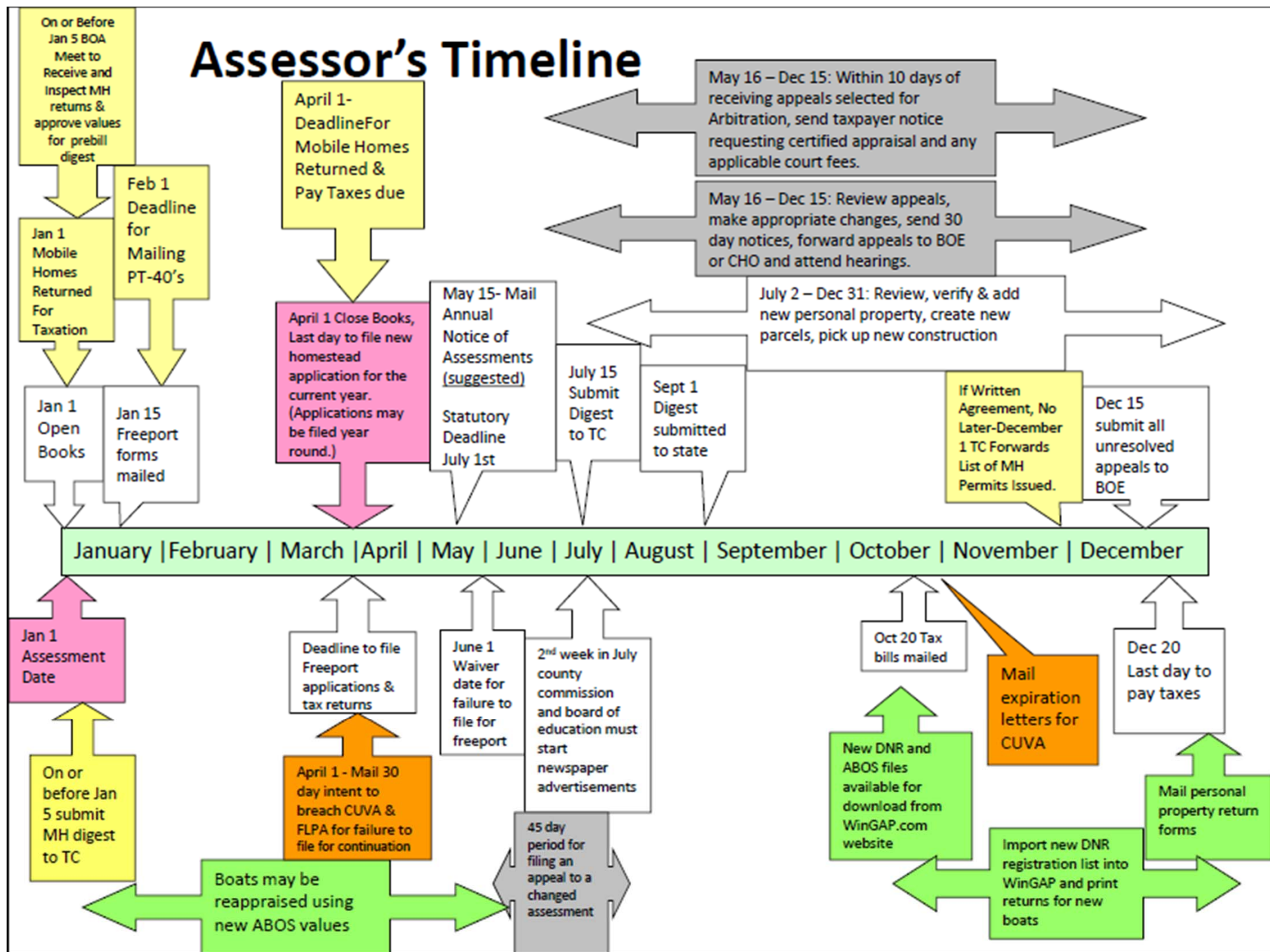
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December 15th

- Submit all unresolved appeals to
Board of Equalization



Assessor's Timeline





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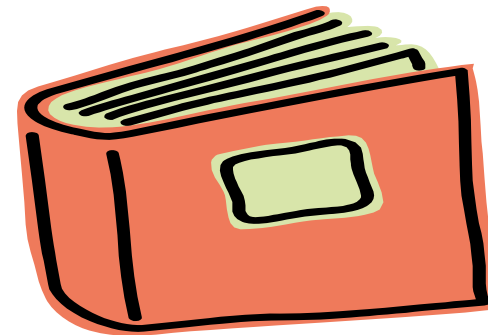
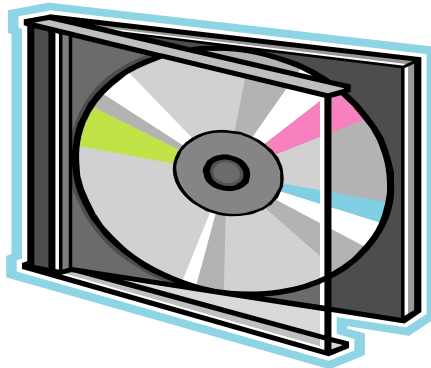


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House Bill 202 *effective January 1, 2016

Section 9 OCGA 48-5-205

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





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- Between September 1 and December 1 DOR will send to BOA Public Utility notices of value with the proposed level of assessment. Notices are sent to the companies with appeal opportunity.



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- Property tax bills are mailed out



- Mail personal property return forms

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Official Tax Matter



Georgia Department of Revenue

QUESTIONS?????