



# Georgia Department of Revenue

## Georgia Association of Tax Officials

May 8, 2018

Opening Session

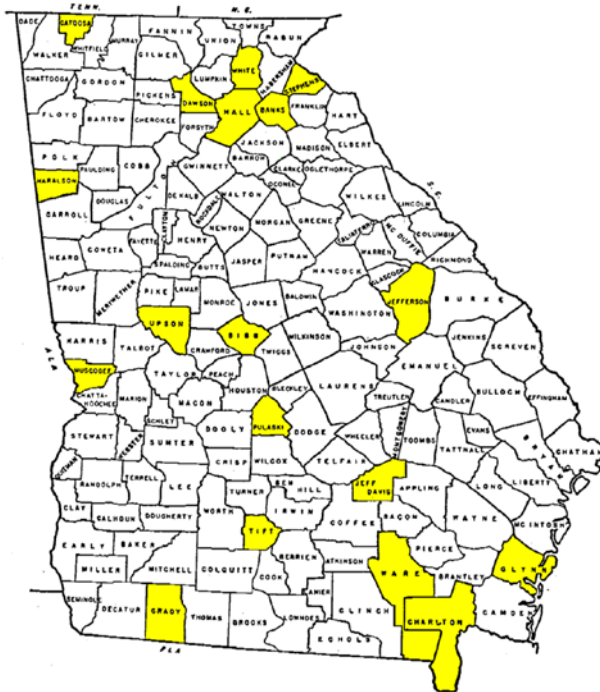
**Local Government Services**  
**Ellen Mills, Director**





# Georgia Department of Revenue

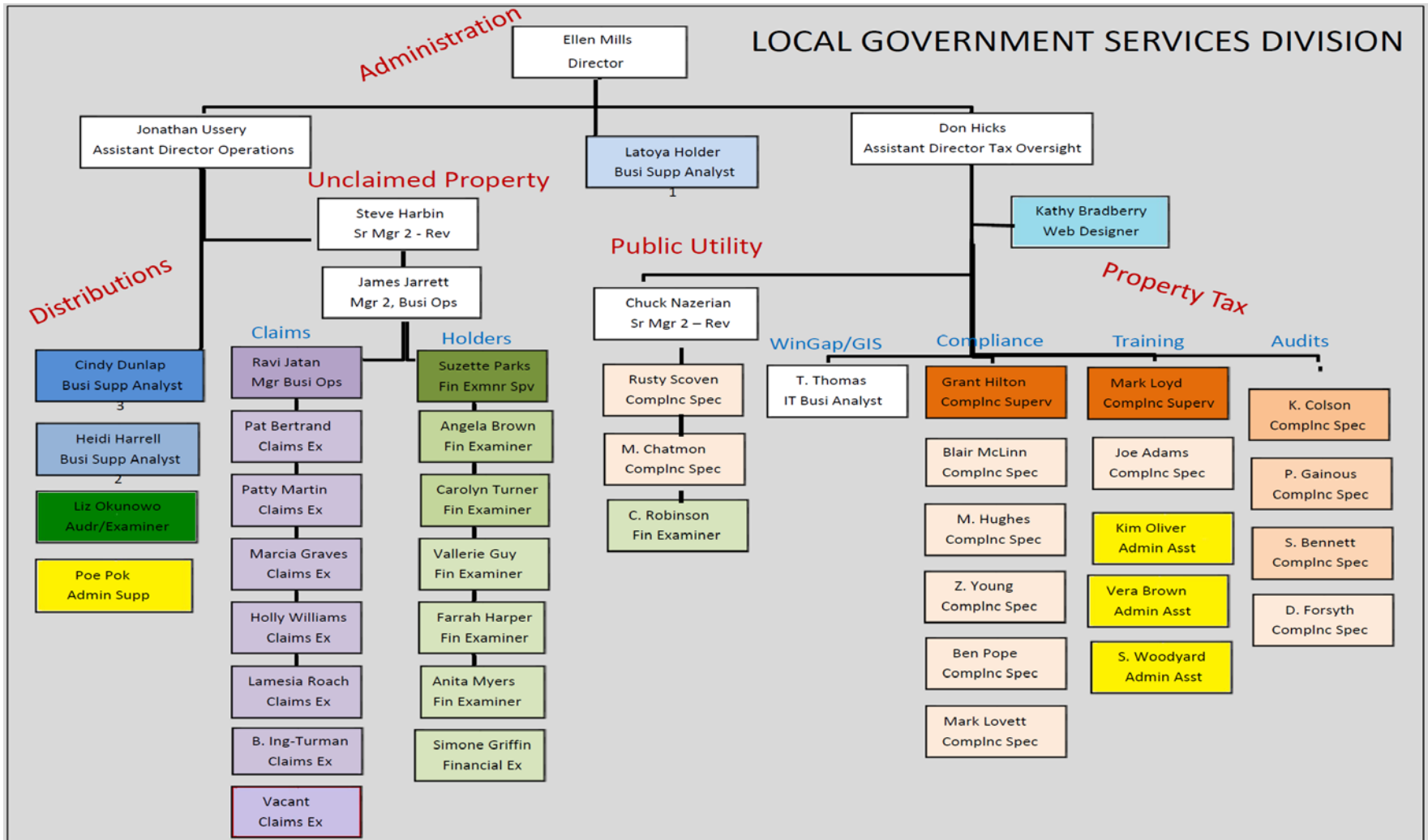
## 2017 Tax Commissioner Training



1. Dene M. Hicks	Stephens	65
2. Roger Eugene Collins	Ware	50
3. Eric Vickers	Pulaski	50
4. Gary Wayne Autry	Catoosa	47
5. Nicole Stewart	Dawson	47
6. Sherri R. Mobley	Haralson	47
7. Cindy Cannon	White	44
8. Nancy W. McGraw	Jefferson	44
9. Rodney Chad Alexander	Tift	41
10. Becky Carlan	Banks	41
11. Jeff Chapman	Glynn	41
12. David Andy Chastain	Upson	41
13. Barbara M. Darus	Grady	41
14. Darla Jean Eden	Hall	41
15. Lula L. Huff	Muscogee	41
16. Susan Paige Kersey	Jeff Davis	41
17. Samuel Wade McCord	Bibb	41
18. Debra Mizell	Charlton	41



# Georgia Department of Revenue





# Georgia Department of Revenue

## 1. Property Tax Digest Compliance

**New requirement in Digest Submission**

**GIS PARCEL DATA**

GIS Parcel Layer is an electronic copy of the GIS Parcel layer used in the compilation of the digest. The layer can be delivered as a Shapefile (preferably) or File Geodatabase format. Shapefiles are composed of 3 mandatory files extensions .shp, .shx and .dbf. Additional optional file extensions include: .xml, .prj, .sbn, and .sbx. Below is an example of how the files will appear in a windows file explorer.

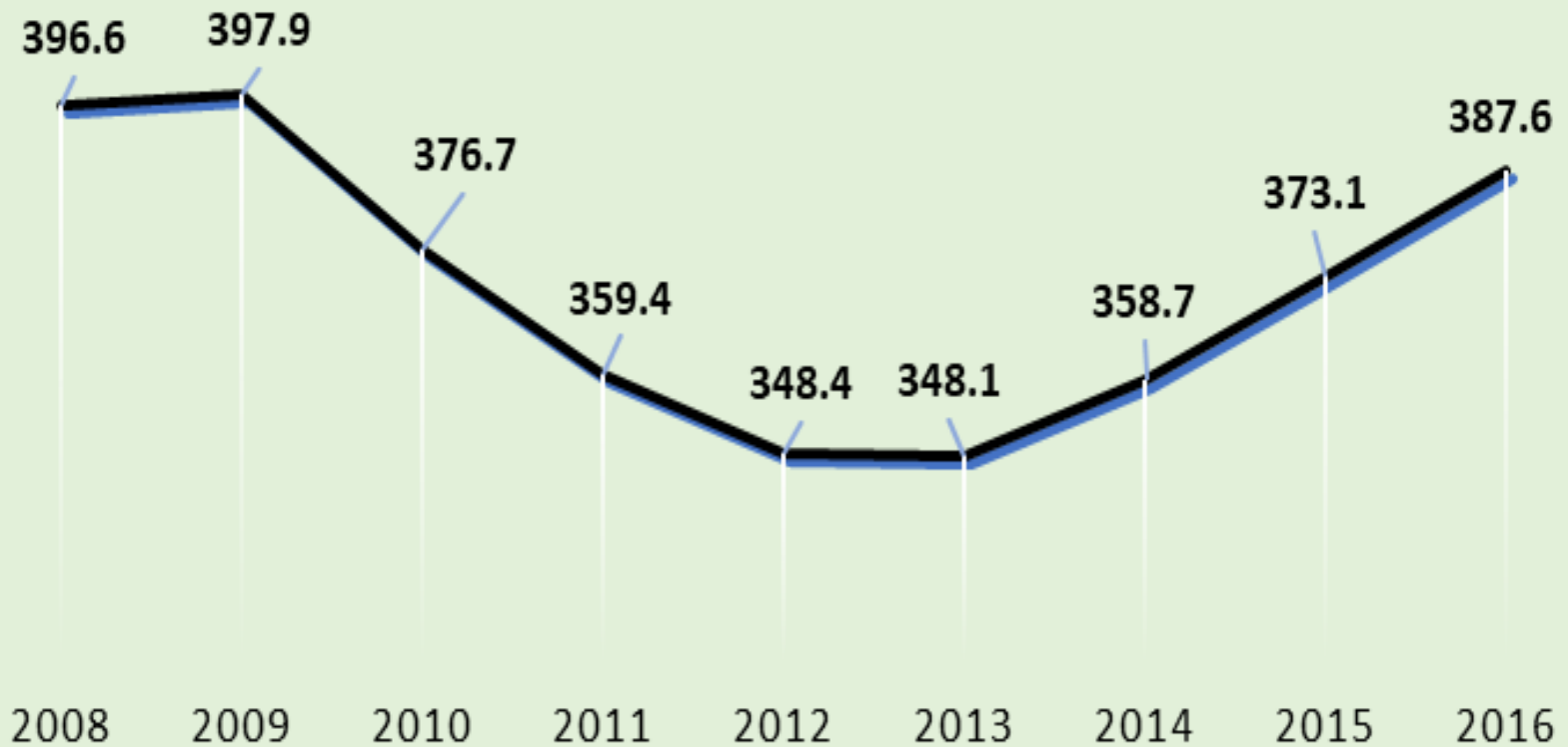
File Name	Date/Time	File Type	Size
Parcel.dbf	9/6/2017 12:12 PM	CPG File	1 KB
Parcel.prj	9/6/2017 12:12 PM	DBF File	2,196 KB
Parcel.qix	9/6/2017 2:34 PM	PRJ File	1 KB
Parcel.shp	9/6/2017 4:02 PM	QIX File	4,961 KB
Parcel.shp.xml	9/6/2017 12:12 PM	SHP File	1 KB
Parcel.shx	9/6/2017 12:12 PM	XML Document	126 KB
		SHX File	

<https://dor.georgia.gov/2018-county-tax-digest-submission-package>



# Georgia Department of Revenue

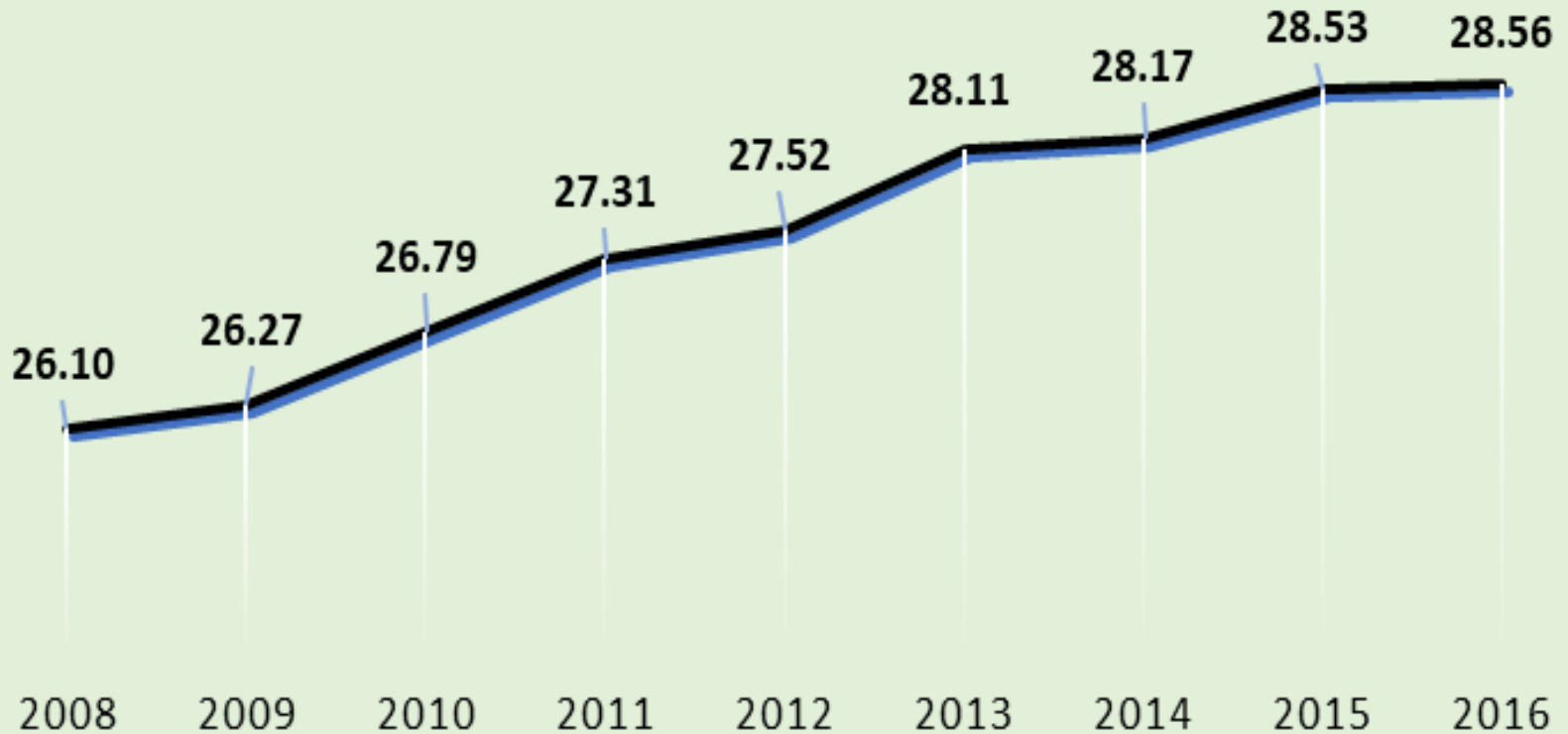
## TOTAL ASSESSED VALUES





# Georgia Department of Revenue

## AVERAGE MILLAGE RATE





# Georgia Department of Revenue

## Top 10 – CUVA Impact

County	Real Parcel	Assessed Value Eliminated	County Tax Shift	School Tax Shift	Total Tax Shift
Hall	2,260	276,258,190	\$1,579,092	\$5,111,049	\$6,690,141
Cherokee	1,926	240,152,240	1,364,065	4,670,961	6,035,026
Meriwether	2,561	165,526,120	\$2,262,577	\$3,187,205	\$5,449,782
Worth	2,076	183,161,408	\$2,300,507	\$2,839,002	\$5,139,509
Lumpkin	1,571	161,648,538	\$1,970,106	\$2,718,767	\$4,688,873
Brooks	1,841	148,314,327	\$2,008,758	\$2,235,097	\$4,243,855
Jackson	2,742	150,131,418	\$1,459,037	\$2,771,626	\$4,230,663
Oconee	2,032	170,059,254	\$1,142,626	\$2,891,007	\$4,033,633
Mitchell	1,878	102,503,868	\$2,038,802	\$1,686,674	\$3,725,476
Gordon	2,400	124,872,988	\$1,230,374	\$2,459,473	\$3,689,847



# Georgia Department of Revenue

## Top 10 – FLPA Impact

County	County Tax Shift	FLPA Grant County	Net County Shift	School Tax Shift	FLPA Grant School	Net School Tax Shift	Total Tax Shift	Total FLPA Grant	Net Tax Shift
WORTH	\$463,769	\$78,186	\$385,583	\$572,326	\$96,488	\$475,838	\$1,036,095	\$174,674	\$861,421
WARE	\$354,022	\$0	\$354,022	\$382,227	\$0	\$382,227	\$736,249	\$0	\$736,249
MERIWETHER	\$313,716	\$144,140	\$169,576	\$441,919	\$97,937	\$343,982	\$755,635	\$242,077	\$513,558
DOUGHERTY	\$331,985	\$145,661	\$186,324	\$486,877	\$213,621	\$273,256	\$818,862	\$359,282	\$459,580
LOWNDES	\$212,943	\$78,215	\$134,729	\$397,408	\$116,843	\$280,565	\$610,351	\$195,058	\$415,293
LEE	\$350,757	\$189,175	\$161,582	\$442,017	\$233,036	\$208,981	\$792,774	\$422,211	\$370,564
HANCOCK	\$293,041	\$97,699	\$195,342	\$252,472	\$85,123	\$167,349	\$545,513	\$182,822	\$362,691
WAYNE	\$654,791	\$527,280	\$127,510	\$988,529	\$819,167	\$169,362	\$1,643,320	\$1,346,447	\$296,873
TWIGGS	\$166,986	\$19,866	\$147,120	\$166,986	\$19,866	\$147,120	\$333,972	\$39,731	\$294,240
MCINTOSH	\$100,340	\$4,666	\$95,674	\$159,097	\$7,398	\$151,699	\$259,437	\$12,064	\$247,373





# Georgia Department of Revenue

## Treutlen County Performance Review





# Georgia Department of Revenue

## 2. Georgia Certification Program

Assessors – 605

Appraisers including Chief Appraisers – 1,555

Appraiser 1 – 401

Appraiser 2 – 446

Appraiser 3 – 410

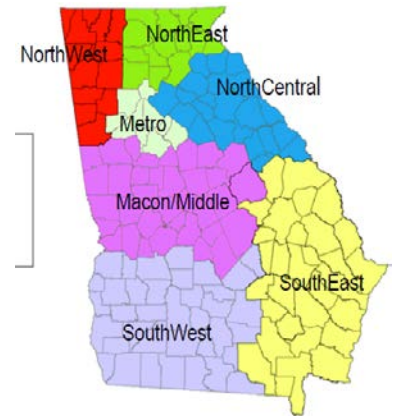
Appraiser 4 - 298

Tax Commissioners – 159

BOE members – 1311

County Hearing Officers - 25

Appraisal Vendors - unknown





# Georgia Department of Revenue

## Short Course November 12-16



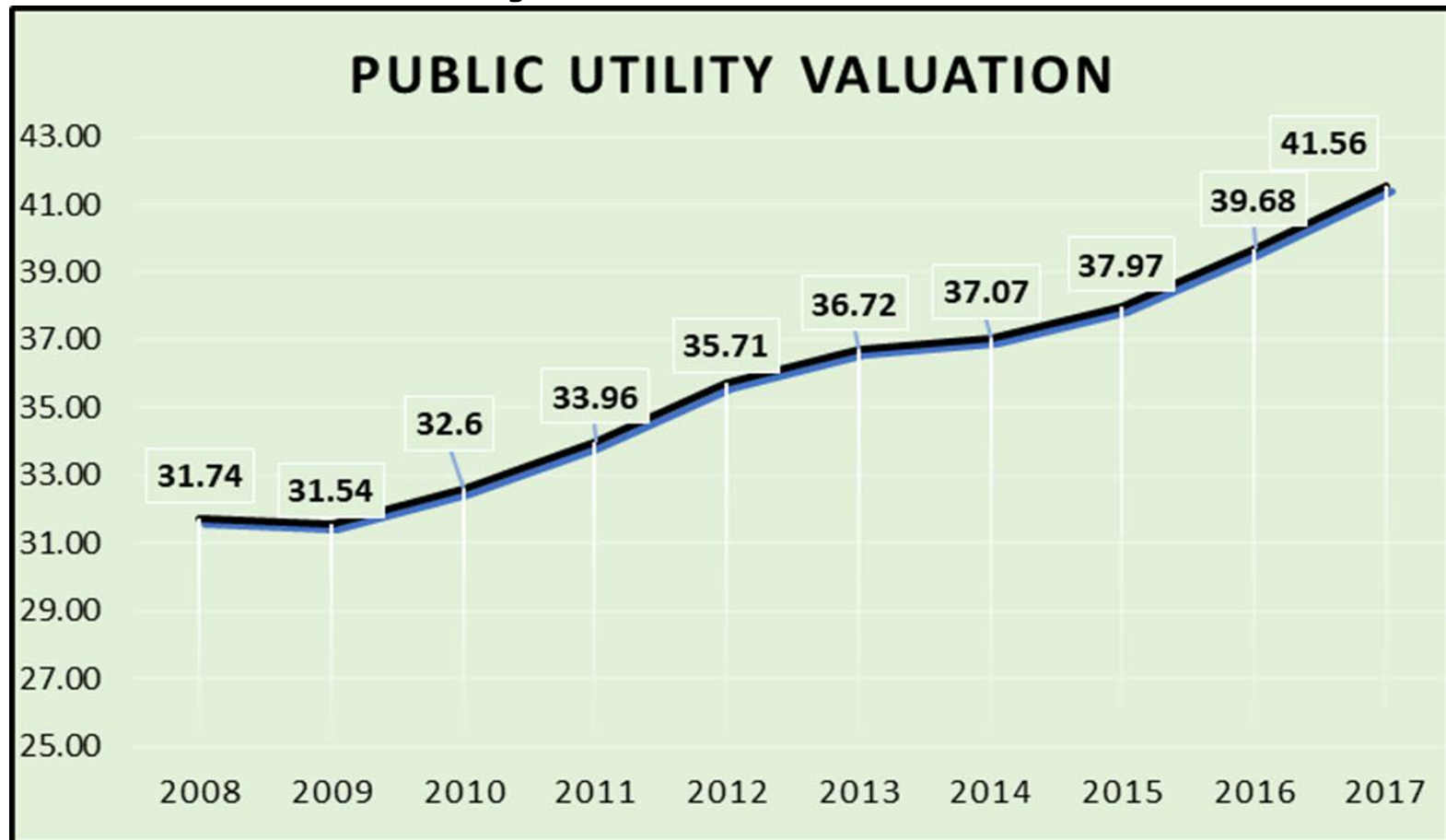
Callaway Gardens  
4500 Southern Pine Drive  
Pine Mountain GA 31822





# Georgia Department of Revenue

## 3. Public Utility







# Georgia Department of Revenue

## Pending Appeals:

- Express Jet
- Southwest
- Birch Communications



2017 Railroad Equip. Car Digest





# Georgia Department of Revenue

## 4. Distributions



Sales Tax



Fireworks Excise Tax



QBE Report



Forest Land Assistance Grants



E911 Prepaid Wireless Fees



Alternate Ad Valorem - IRP

**Audits**

**PAID**



# Georgia Department of Revenue

## Forest Land Assistance Grants

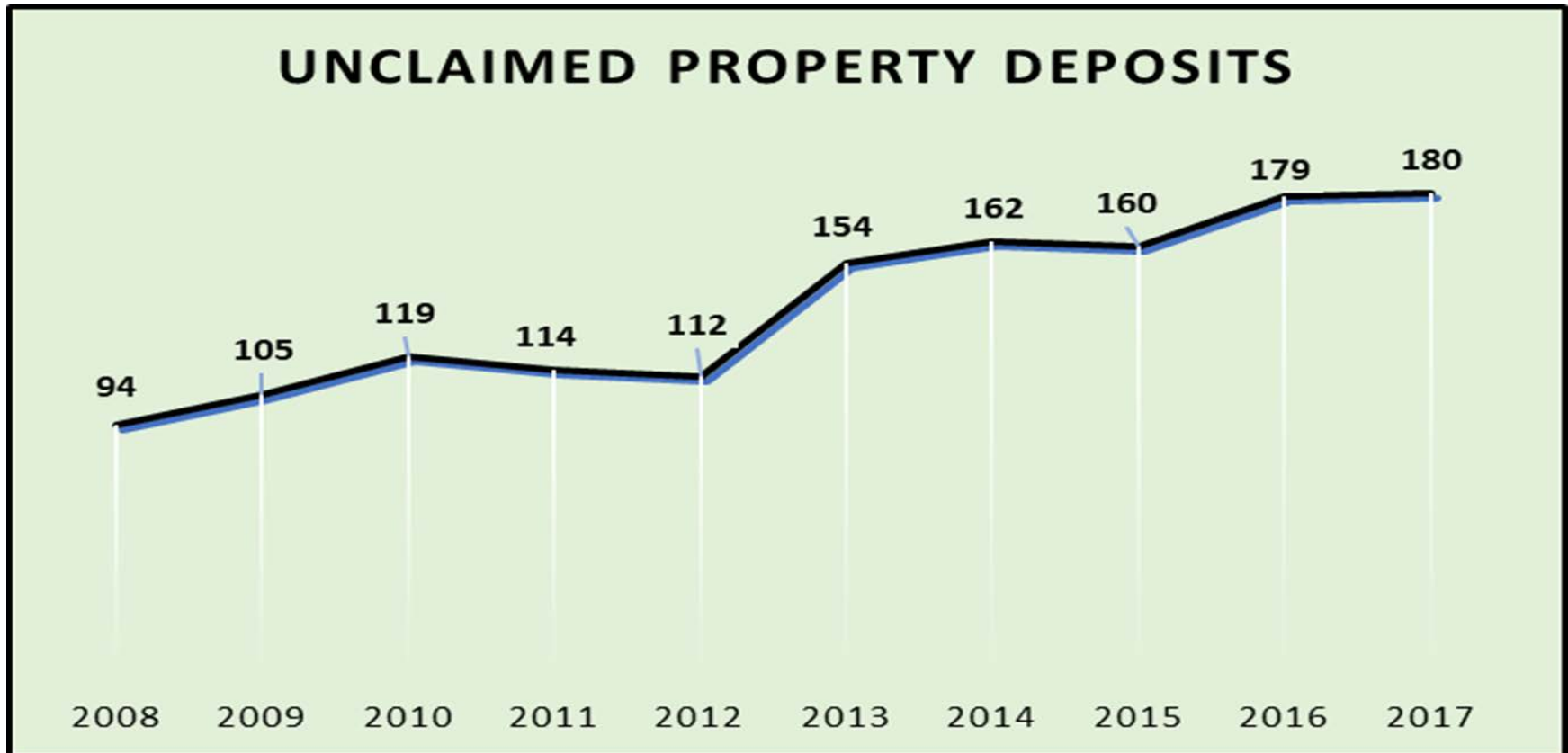
Year	Total PAID
2009	10,536,033
2010	14,072,501
2011	17,787,662
2012	22,132,855
2013	27,102,421
2014	32,297,718
2015	34,429,322
2016	38,278,398
2017	41,910,018
	<b>238,546,928</b>





# Georgia Department of Revenue

## 5. Unclaimed Property







# Georgia Department of Revenue

## New UCP Claims Process

- 24/7 online search
- File claims online
- Instant approval; or
- Receive claim form with directions for further identification





# Georgia Department of Revenue

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## LEGISLATION



# Georgia Department of Revenue

## Bills that passed in 2017

HB196 – Definition of FMV

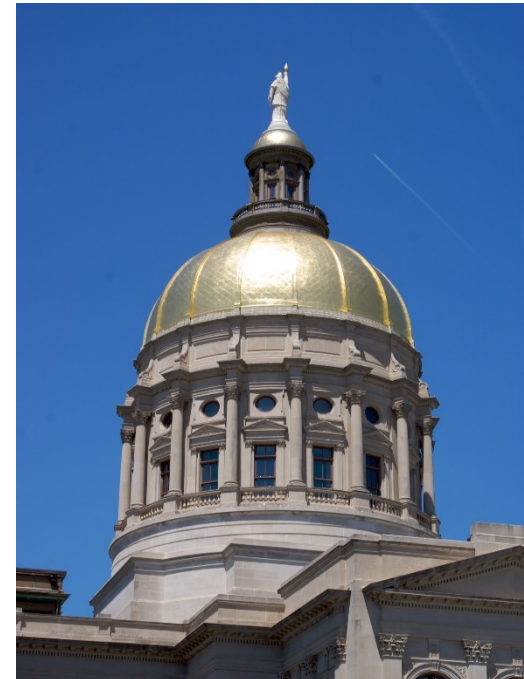
HB238 – CUVA/FLPA amendments

HB290 – Farm equipment exemption

HB337 – State Tax Lien Registry

HB340 – Title Ad Valorem Tax

HB375 – Tax executions





# Georgia Department of Revenue

## HB196 – Fair Market Value ...

**For all real and personal property:** The **income approach**, if data is available, shall be **utilized** in determining the fair market value, and, if actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination

**For LIHTC property:** In determining fair market value assessor must apply rent limitations, higher operating costs resulting from regulatory requirements imposed on the property, and any other restrictions imposed upon the property in connection with



# Georgia Department of Revenue

## HB196 – Home for mentally disabled...

Directs the Secretary of State to conduct a statewide election by **November 2018** for the purpose of approving the amendments to exemption of Home for Mentally Disabled.



“Shall the Act be approved which provides an exemption from ad valorem taxes on nonprofit homes for the mentally disabled if they include business corporations in the ownership structure for financing purposes”

If approved by voters becomes law 1/1/2019.



# Georgia Department of Revenue

## HB196 – Disabled Veteran Homestead

If a disabled veteran receives a final determination of disability from Department of Veterans Affairs containing a retroactive period of eligibility, such disabled veteran or his or her surviving unremarried spouse or minor children shall be entitled to a refund of the ad valorem taxes paid during such period that he or she or his or her surviving unremarried spouse or minor children **would have otherwise been exempt** from such taxes pursuant to this Code section, provided that the **refund shall only be for the three tax years preceding the application** for the disabled veteran homestead exemption





# Georgia Department of Revenue

## HB238 – CUVA ownership

(iv) ... or an entity created by the merger or consolidation of two or more entities which independently qualify as a family owned farm entity,



**Timber LLC**  
holds 50% of TLC  
**4,000**  
Sam Smith (50%)  
Sue Smith (50%)

**Livestock LLC**  
holds 30% of TLC  
**2,400**  
Jack Jones(60%)  
Jill Jones(40%)

**Crop LLC**  
holds 20% of TLC  
**1,600**  
Rae Roberts (90%)  
Rob Roberts (10%)



# Georgia Department of Revenue

## HB238 – CUVA ...not a breach

The following shall not constitute a breach of a covenant:

1. Mineral exploration
2. Lie fallow or idle due to conservation uses
3. Lie fallow or idle due to economic hardship
4. Transfer of 25 acres to place of worship, burial, or charity
5. Leasing for telephone transmission tower
6. Corn maze
7. Agritourism
8. Farm weddings
9. Equestrian performance events
10. Not for profit rodeo
- 11. Solar Generation of Energy**
- 12. Farm Labor Housing**







# Georgia Department of Revenue

## HB238 – FLPA ...not a breach...

48-5-7.7(q) The following shall not constitute a breach of a covenant:

1. Mineral exploration
2. Fallow or idle due to forestry conservation uses
3. Fallow or idle due to economic hardship
4. Transfer of 25 acres to place of worship, burial, or charity
5. Leasing for telephone transmission tower
- 6. Solar Generation of Energy**
- 7. Farm Labor Housing**





# Georgia Department of Revenue

## HB290 – Agricultural Equipment

48-5-41.1 (a) As used in this Code section, the term:

(1) 'Agricultural equipment' means farm tractors, combines, and all other farm equipment other than motor vehicles, whether fixed or mobile, which are owned by a or held under a lease-purchase agreement and directly used in the production of farm products by a family owned qualified farm products producer.





# Georgia Department of Revenue

## HB290 – Lease-purchase Agreement

48-5-41.1 (a) As used in this Code section, the term:

(7) 'Lease-purchase agreement' means a financing agreement under which lessee payments are credited toward the purchase of agricultural equipment or that provides for a fixed amount purchase option to a lessee during the lease term. Under a lease-purchase agreement the title of ownership may remain with the lessor during the lease.





# Georgia Department of Revenue

## HB290 – Ag Equipment Exemption

48-5-41.1 (b) The following property **shall be exempt** from all ad valorem property taxes in this state:

(4) Agricultural Equipment.





# Georgia Department of Revenue

## **HB337 – State Tax Execution Modernization Act**

Revises code regarding Georgia Tax Tribunal; repeal code regarding issuance of state execution; Amends statute of limitations; Repeals code relating to nulla bona; Amends code on satisfaction on execution docket; Repeals code relating to publication of execution; Creates Article 2; Amends Title 11 relating to priority of certain liens; Adds new code regarding GSCCCA; Adds code regarding certificate of clearance; Amends code regarding duties of Clerk of Superior Court

Effective January 1, 2018



# Georgia Department of Revenue

## HB340 – TAVT: Leased Vehicles

Section 1. Adds definition of FMV for  
Leased Vehicles.

Section 2. **Effective January 1, 2018**



48-5C-1 (E) For a new motor vehicle that is  
leased, the total of the base payments pursuant  
to the lease agreement.





# Georgia Department of Revenue

## HB375 – Executions and Fees

- Section 1. Amends definition of new owner
- Section 2. Repeals code section 48-5-163 relating to fee for issuance of tax executions
- Section 3. **Effective date July 1, 2017**

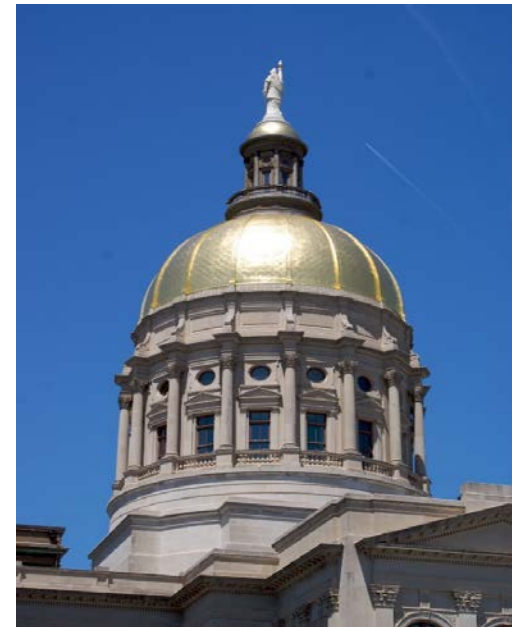




# Georgia Department of Revenue

## Bills that passed in 2018

HB85	FLPA-Timberland
HR51	FLPA-Timberland
HB374	Appeals
HB729	Repeal state levy
HB888	Freeport
SB458	Conservation Use
HB381	Abandoned Mobile Homes
HB871	Mobile Home Sales Tax Exemption
HB661	Electronic state liens







# Georgia Department of Revenue

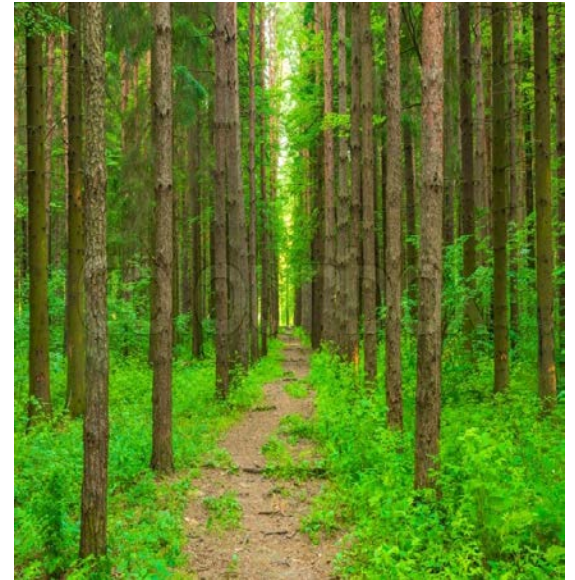
## House Bill 85 and HR51

Constitutional Amendment & Enabling Legislation

November 2018 statewide referendum

Effective **January 1, 2019**

1. Amends Forest Land Conservation Use
2. Amends FLPA Grant calculation
3. Establishes new property class - 'Qualified Timberland Property'





# Georgia Department of Revenue

## House Bill 85 and HR51

### FLPA Assessment

1. 200 acres lying within one or more counties, provided at least 100 acres within any given county
2. Change from 15-years to 10-years

### FLPA Grants

1. Basis for Grant is fair market value determined in 2019 and every three years thereafter
2. DOR may deduct 3% fee from FLPA grants
3. Phase out of grant amounts at 80%, 60%, 40%, and 20% from 2019-2022

### Qualified Timberland

1. Establishes QTP
2. Value at least 175% of FLPA conservation use value
3. DOR shall appraise QTP at fair market value
4. Creates Article 13 of Chapter 5 title 48 for QTP assessment



# Georgia Department of Revenue



## House Bill 374

### Notice and Appeal

Effective July 1, 2018

1. Hearing officer appeal changed from \$750,000.00 to \$500,000.00
2. If Appeal Administrator cannot appoint a hearing officer or schedule a hearing within 180 days then appealed value becomes final at return amount or appeal assertion value.
3. BTA must send a response to taxpayer within 180 days (either change or no change) Failure to timely notify taxpayer sets final value at return amount or appeal assertion value
4. If assessed value under appeal exceeds 3% of gross digest or 3% number of parcels then county may be granted additional 180 days
5. Rules for requesting and providing documentation prior to appeal hearing
6. Agreement between taxpayer and BTA at any time during appeal



# Georgia Department of Revenue

## House Bill 729

Repeal state levy

Effective July 1, 2018



1. Repeals OCGA 48-5-8 and requirement for certain wording on the tax bill
2. Amends OCGA 48-6-65 by requiring intangible recording tax to be paid on additional advance of debt on previously recorded security deed without regard to whether the original security deed had been transferred.



# Georgia Department of Revenue

## House Bill 888

Changes Freeport Level 1 and 2  
Effective **July 1, 2018**

1. Summary, prescribed by DOR
2. Clerical errors
3. 180-day provision
4. Goods held by agent
5. Substantial assembly





# Georgia Department of Revenue

NEW  
Freeport  
Form

PTSOPF Rev 12/4/17		APPLICATION FOR FREEPORT INVENTORY EXEMPTION		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.3, and 48-5-48.6 RETURN COMPLETED FORM TO ADDRESS LISTED BELOW				DUE DATE	MAP AND PARCEL I.D. NO	NAICS NO.
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS				
The last day for filing this application to receive full exemption is shown in the DUE DATE box above.  If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2–April 30 (66.67% of the full exemption), if filed May 1–May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)		BUSINESS PHYSICAL LOCATION				
		IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA				
		NAME:				
		ADDRESS:				
		CITY, STATE, ZIP:				
1. Describe the type of business:						
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year						
3. List the method of inventory valuation used: _____ List the method of inventory cost identification: _____						
4. SUMMATION OF INVENTORY						
a. Total value of 'All Inventory' held on January 1 of taxable year \$ _____						
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year \$ _____						
5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)						
a. "Finished Goods" held longer than 12 months \$ _____						
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.) \$ _____						
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.) \$ _____						
d. Spare parts inventory \$ _____						
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: → \$ _____						
Category 1 – Raw materials and Goods in Process of a MANUFACTURER						
'FULL COST' Category 1 X* Exemption % = 'EXEMPTION AMOUNT'						
Category 2 – "Finished Goods" manufactured in Georgia held by original MANUFACTURER less than 12 months						
'FULL COST' Category 2 X* Exemption % = 'EXEMPTION AMOUNT'						
Line 5e - Category 3 – "Finished Goods" of DISTRIBUTOR held less than 12 months destined for out-of-state shipment						
'FULL COST' from Page 2, Line 8(e) X* Exemption % = 'EXEMPTION AMOUNT'						
Category 4 – "Stock in Trade of a FULLFILLMENT CENTER" held less than 12 months						
'FULL COST' Category 4 X* Exemption % = 'EXEMPTION AMOUNT'						
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line. This represents the total Freeport Level '1' Exemption amount \$ _____						
6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)						
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e' \$ _____						
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line. This represents the total applicable Freeport Level '2' Exemption amount \$ _____						
7. ATTACH AND FILE THIS FORM WITH PTSOP-TAXPAYER RETURN						
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PTSOP, Page 1, Line 'P') \$ _____						
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PTSOP, Page 1, Line 'Y') \$ _____						





# Georgia Department of Revenue

## Senate Bill 458

Changes Conservation Use Assessment  
Effective **July 1, 2018**

1. BTA may not require plat or survey
2. Qualified non-profit owners
3. Documents regarding proof of use
4. Final appeal determinations
5. Breach by family farm entity





# Georgia Department of Revenue

## House Bill 381

### Abandoned Mobile Home Act

1. Defines 'derelict' and 'intact'
2. Landowner may request gov't to assess condition
3. If intact – landowner may file lien
4. If derelict – gov't posts property regarding magistrate hearing on landowners right to dispose of mobile home
5. Magistrate court hearing regarding finding of 'derelict'
6. If derelict – MH may be removed and title is surrendered
7. In either case – lien filed by landowner may be foreclosed
8. Unclaimed excess funds go to county or city treasury







# Georgia Department of Revenue

## House Bill 871

### Sales Tax Exemption on Mobile Home

50% sales tax exemption on sale of Mobile Home

- Must be installed on purchaser's real property
- Dealer must file for Certificate of Permanent Location within 30 days of retail sale
- Applicable to state sales tax





# Georgia Department of Revenue

## House Bill 661

### Electronic state liens



- Amended the provisions of HB375, passed in 2017
- State liens must be recorded in the county where the real property is located in order to attach to such real property.
- Removed requirements for certificate of lien clearance



# Georgia Department of Revenue

## COURT CASES

Bridges v Collins-Hooten

Suntrust v Douglas Co

DLT v M7Ven

Coleman v Glynn Co

Columbus BTA v Medical Center Hospital Auth

Hall BTA v Westrec Prop





# Georgia Department of Revenue

**Bridges et al v Collins-Hooten et al**  
**Georgia Court of Appeals**  
**Decided 11-1-16**



**Excess Funds**





# Georgia Department of Revenue

## Suntrust Bank v Tax Comm Douglas County Georgia Court of Appeals Decided 2-20-18



**Excess Funds**





# Georgia Department of Revenue

## DLT List LLC et al. v M7Ven Supp Housing Dev Georgia Supreme Court Decided 5-15-17



**Redemption**







# Georgia Department of Revenue

## Coleman et al. v Glynn Co Georgia Georgia Court of Appeals Decided 1-22-18



**Glynn County, Georgia**  
**PROPERTY TAXATION**

Page 1 of 1

[Go to Property Information](#)

**Property Information**

Property Location:  
**161 ANGUILLA DR  
BRUNSWICK 31523**

Owner:  
**DARELL L CARVER Since Sep2002**  
161 ANGUILLA DR  
BRUNSWICK GA 31523

Parcel ID: 03-07654  
Effective Year: 1989  
Class: SFR Single Family Residence

**Tax Information**

	CURRENT FISCAL YEAR 2017			
Levy Description	Assessment	Exemption	Rate/\$1000	Annual Taxes
Capital Project	63,120	45,979	0.4900	\$8.40
Fire	63,120	45,979	2.0800	\$35.65
General County M&O	63,120	45,979	7.3830	\$126.55
General School	63,120	63,120	16.1570	
Solid Waste Service Fee				\$125.00
State of Georgia				
Total Current Fiscal Year Taxes	63,120	63,120	0.0000	\$295.60





# Georgia Department of Revenue

## Columbus Assrs v Medical Cntr Hosp Auth Georgia Supreme Court Decided 10-16-17



**Exemption**





# Georgia Department of Revenue

## Hall Assrs v Westrec Properties Georgia Supreme Court Decided 1-29-18





# Georgia Department of Revenue

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## THANK YOU!

**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 procedure and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The applicability to specific situations must be determined on a case-by-case basis.