



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Digest Submission

2024

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 applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

April 2024

Table of Contents

Memo Regarding 2024 Submission Date..... Page 5

Memo Regarding Net Digest Accuracy for Municipalities... Page 6

Announcement Concerning Social Security Maximum Page 7

Announcement Concerning Disabled Veteran Homestead..... Page 8

Checklist:

Checklist for 2024 Digest Submission..... Pages 9-10

 #1. PT-10A - Consolidation and Evaluation of Digest 2024..... Pages 11-12

 #2. PT-35 - County Millage Rate Certification and Levy Page 13

 Insurance Premium and Lost Amounts for 2024 Millage Rate Adjustment..... Pages 14-15

 #3. PT-38 - City and Independent School Millage Rate Certification Page 16

 Memo Regarding City and Independent School Millage Rate Certification.....Page 17

 #4. Taxpayer Brochure Pages 18-19

 #5. Local Exemption Reporting Form Page 20

 #6. Freeport Exemption Resolution Page 21

 #7 Conservation Use and Forest Land Registry (electronic) Page 22

 #7a. Qualified TimberLand Registry(electronic).....Page 23

 #8. List of Reason Codes..... Page 24

 #9. Change of Assessment Lists.....Pages 25-28

 #9a. Memo from BTA Chairman..... Page 29

 #9b. Copy of Real and Personal Notice of Assessment Page 30-31

 #10a. Pending Appeals for Public Utilities Page 32

 #10b. Pending Appeals for Other than Public Utilities..... Page 33

 #10c. Prior Year Appeal Status Certification Pages 34-35

Table of Contents (continued)

#11a. Final Digest (Taxable and Exempt) in Print Image Format Page 36

#11b. Copy of Final Digest Provided to Department of Audits..... Page 37

#12a. County Tax Official Certification for 2024.... Page 38-39

#12b. Tax Allocation Certification for 2024..... Page 40

#12c. Tax Commissioner Bonds..... Page 41

#12d,e,f. 2024 Forest Land Assistance Grant Instructions..... Page 42-45

#12g. GIS Parcel Data Page 46

2024 Compliance Guide for AdvertisingPage 47-69

 Electronic Digest Submission Procedures.....Pages 70-72

 List of County Numbers Used for Digest Submission.....Pages 73-74

 List of Tax District Numbers Used for Digest Submission.....Pages 75-111

Power PointPage 112-235



Georgia Department of Revenue
Local Government Services
Memorandum

To: Tax Commissioner
Chairman, Board of Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: April 4, 2024

Re: 2024 Digest Submission Package

The time is here once again to begin preparing the tax digest for submission to the Revenue Commissioner by the due date of **September 3, 2024 (Tuesday)**, or by the approved extension deadline.

When submitting an extension request, please include an explanation of the circumstances that are delaying submission of the digest and the anticipated schedule for completion. We are also requesting that you include a letter from the Board of Assessors and other responsible parties to substantiate your request.

2024 Digest submissions will be 100% electronic uploaded through the DOR Portal. There are numerous 1-day training classes on digest submission that will be taking place in regional locations across the state to aid in this process. Please read the Digest Submission Manual that is included in this package.

If you have any questions, do not hesitate to call Missy Dove (404)-780-1111. The digest submission files and package may be downloaded from our website at:

<https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioner
Chairman, Board of Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: April 4, 2024

Re: Net Digest Accuracy for Municipalities

In the 2013 Legislative Session [House Bill 463](#) was passed which changed the ad valorem tax methodology for International Registration Program (IRP) vehicles. Beginning with the 2014 tax year, these vehicles pay an Alternative Ad Valorem Tax (AAVT).

- The Alternative Ad Valorem Tax (AAVT) is assessed and collected directly through the Georgia Department of Revenue Motor Vehicle Division at the same time the customer pays the annual IRP registration fees.
- The AAVT is determined by the value and rate assigned to each weight class.
- The AAVT will be distributed by DOR to the local governments on an annual basis “based upon the immediately preceding year’s ‘Tax Digest’ of each tax authority and the proportion that the amount of ad valorem taxes to be collected by a jurisdiction bear to the total amount of ad valorem taxes collected statewide.”
- The annual distribution will be made no later than April 1st of each year.

Since the distribution of IRP AAVT is dependent on the “Net Ad Valorem Tax Digest” of each taxing authority in the State, DOR requires that exemptions (Freeport and Homestead) are accurately reflected on the consolidated summary reports for every “Municipality” in each county regardless of whether the Tax Commissioner collects real and personal property taxes for those entities.

For 2024, please continue to report Municipal exemptions and accurately reflect net digest amounts.

To: Tax Commissioners
Board of Tax Assessors
From: Jonathan K. Ussery, Director *JKU*
Date: November 28, 2023
Re: 2024 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized by to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2024 is **\$91,728** which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2024.

<https://www.ssa.gov/news/press/factsheets/colafacts2024.pdf>

If you have any questions regarding this matter, please do not hesitate to contact our office.



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners
Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: November 29, 2023

Re: 2024 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor children pursuant to O.C.G.A. §48-5-48
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. §48-5-52.1

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between the greater of \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting amount as of the date of this announcement is **\$117,014** and such amount may be claimed for tax year 2024 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. §48-5-48 or by qualified surviving spouses of service members killed in action pursuant to O.C.G.A. §48-5-52.1

This information can be found at <https://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.

2024 TAX DIGEST SUBMISSION CHECK LIST

	ITEM	NOTES
1	Consolidation Sheets: Must provide signed consolidation sheet for each tax district.	
	a. Motor Vehicle Values: Use total of the 2023 values.	
	b. Timber Values: Use total of values from 4 quarters reports for 2023.	
	c. Mobile Home Values: Use total of values from Assessors digest.	
	d. Heavy Duty Equipment: Use total value of 2023 billing.	
2	PT-35 Millage Rate Certification Form - Signed by Chairman.	
	a. Copy of the millage rate resolution from County.	
	b. Copy of the millage rate recommendation from School.	
	c. Computation of the local option sales tax rollback.	
	d. Computation of the insurance premium rollback.	
3	PT-38 City and Independent School Millage Rate Certification.	
4	Taxpayer Brochure.	
5	Local Exemption Form. **Must submit even if no local exemptions exist.**	
	a. Copy of legislation creating any new local homestead exemption(s).	
6	Freeport Exemption.	
	a. Copy of referendums and resolutions for new or changed freeport exepmtions.	
7	Current Use Registry including CUVA and FLPA	
	a. QTP Registry must include: Parcel Number, Owner Name, Acrage	
8	List of Reason Codes.	
9	Change of Assessment List.	
	a. Memo from Chairman indicating number of notices mailed and date mailed.	
	b. Copy of one real and one personal Notice of Assessment.	
10	Pending Appeals List.	
	a. Public Utilities.	
	b. Other Properties - Total of all appeals, current and past years pending.	
	c. Certification from Chairman regarding 2023 appeals statistics for web posting. **MUST USE DOR FORM**	
	d. 2023 Certification from Chairman regarding 3% 180 day rule (optional).	
11	Final Digest in Print Image Format.	
	a. Taxable Digest PDF.	
	b. Exempt Digest PDF.	
	c. XML files for each tax district **Tax Districts Must Match DOR Tax Districts**	
12	Miscellaneous Documents.	
	a. County Tax Official Ceretification Form. **Must submit even if blank**	
	b. Tax Allocation District Value Certification - Must submit even if blank.	
	c. Tax Commissioner Bond.	
	d. PT-77 FLPA Grant Application Form.	
	e. FLPA Revenue Reduction Calculation Worksheets for each district FLPA grant is claimed.	
	f. Copy of all newly recorded FLPA Covenants.	
	g. GIS Parcel Data. Must be submitted for verification prior to digest approval.	
	h. Appraisal File - Same as Provided to DOAA.	
	i. PT-553C Home Owner Tax Relief Grant Request and Supporting Documentation.	

13	Advertising Documentation.	Notes
a.	PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Tax for Each General Maintenance and Operations Levy.	
b.	Copy of County Press Release for Tax Increase - If necessary.	
c.	Copy of School Press Release for Tax Increase - If necessary.	
d.	Copy of County Web Publication of the Current Tax Digest and Five Year History.	
e.	Copy of School Web Publication of the Current Tax Digest and Five Year History.	
f.	Copy of County Web Publication of the Notice of Property Tax Increase. If Necessary.	
g.	Copy of School Web Publication of the Notice of Property Tax Increase. If Necessary.	
h.	Copy of Actual Newspaper Publications for County Current Tax Digest and Five Year History.	
i.	Copy of Actual Newspaper Publications for School Current Tax Digest and Five Year History.	
j.	Copy of Actual Newspaper Publications for County Notice of Tax Increase. If Necessary.	
k.	Copy of Actual Newspaper Publications for School Notice of Tax Increase. If Necessary.	

COUNTY-WIDE % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
1st Public Hearing			
2nd Public Hearing			
3rd Public Hearing			
Web Site Notice of Tax Increase			
Five Year History			
Web Site Notice of Five-Year History			

UNINCORPORATED % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
1st Public Hearing			
2nd Public Hearing			
3rd Public Hearing			
Web Site Notice of Tax Increase			
Five Year History			
Web Site Notice of Five-Year History			

INCORPORATED % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
1st Public Hearing			
2nd Public Hearing			
3rd Public Hearing			
Web Site Notice of Tax Increase			
Five Year History			
Web Site Notice of Five-Year History			

SCHOOL % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
1st Public Hearing			
2nd Public Hearing			
3rd Public Hearing			
Web Site Notice of Tax Increase			
Five Year History			
Web Site Notice of Five-Year History			

_____ % INCREASE _____	Date Advertised	Date/Time Mtg. Held	Notes
1st Public Hearing			
2nd Public Hearing			
3rd Public Hearing			
Web Site Notice of Tax Increase			
Five Year History			
Web Site Notice of Five-Year History			

CONSOLIDATION AND EVALUATION OF DIGEST 2024

COUNTY NAME:		COUNTY NO:		TAX DISTRICT NAME:		TAX DISTRICT #:		TOTAL PARCEL COUNT:	
--------------	--	------------	--	--------------------	--	-----------------	--	---------------------	--

A - AGRICULTURAL			
Code	Count	Acres	40% Value
A1			
A3			
A4			
A5			
A6			
A9			
AA			
AB			
AF			
AI			
AZ			

J - FOREST LAND (DIGEST VALUE)			
Code	Count	Acres	40% Value
J3			
J4			
J5			
J9			

W - ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value
W3			
W4			
W5			

SUMMARY			
PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
A - Agricultural			
B - Brownfield			
C - Commercial			
H - Historic			
I - Industrial			
J - Forest Land Cons. Use			
P - Preferential			
Q - Qualified Timberland			
R - Residential			
T - Res Transitional			
U - Public Utility			
V - Conservation Use			
W - Envir Sensitive			
Motor Vehicle			
Mobile Home			
Heavy Duty Equip.			
Timber - 100%			
GROSS DIGEST TOTAL			
Exemptions - M&O			
Net M&O Digest Value			
Exemptions - Bond			
Net Bond Digest Value			

B - BROWNFIELD			
Code	Count	Acres	40% Value
B1			
B3			
B4			
B5			
B6			

Q - QUALIFIED TIMBERLAND			
Code	Count	Acres	40% Value
Q4			
Q5			

PROPERTY EXEMPTIONS			
Code	Count	M&O AMT	BOND AMT
SA			
SB			
SF			
SH			
SJ			
SP			
SN			
ST			
SV			
SW			
SX			

C - COMMERCIAL			
Code	Count	Acres	40% Value
C1			
C3			
C4			
C5			
C9			
CA			
CB			
CF			
CI			
CP			
CZ			

R - RESIDENTIAL			
Code	Count	Acres	40% Value
R1			
R3			
R4			
R5			
R6			
R9			
RA			
RB			
RF			
RI			
RZ			

STATE HOMESTEAD EXEMPTIONS			
Code	Count	Acres	40% Value
S1			
S3			
S4			
S5			
S6			
S8			
S9			
SC			
SD			
SE			
SG			
SS			

F - FOREST LAND (GRANT VALUE)			
Code	Count	Acres	40% Value
F3			
F4			
F5			
F9			

T - RESIDENTIAL TRANSITIONAL			
Code	Count	Acres	40% Value
T1			
T3			
T4			

LOCAL HOMESTEAD EXEMPTIONS			
Code	Count	Acres	40% Value
L1			
L2			
L3			
L4			
L5			
L6			
L7			
L8			
L9			
TOTAL			

H - HISTORIC			
Code	Count	Acres	40% Value
H1			
H3			

U - PUBLIC UTILITY			
Code	Count	Acres	40% Value
U1			
U2			
U3			
U4			
U5			
U9			
UA			
UB			
UF			
UZ			

EXEMPT PROPERTY		
Code	Count	40% Value
E0		
E1		
E2		
E3		
E4		
E5		
E6		
E7		
E8		
E9		
TOTAL		

I - INDUSTRIAL			
Code	Count	Acres	40% Value
I1			
I3			
I4			
I5			
I9			
IA			
IB			
IF			
II			
IP			
IZ			

V - CONSERVATION USE			
Code	Count	Acres	40% Value
V3			
V4			
V5			
V6			

LEVY TYPE	MILLAGE	NET DIGEST VALUE	TAX
M & O			
BOND			

I, _____, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all tax returns received from the taxpayer (or assessed against defaulters) in said county of _____ for the year _____, and duplicate digests have 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



PROPERTY CLASSIFICATIONS							
A - AGRICULTURAL - Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage							
B - BROWNFIELD PROPERTY - Classifies all land and improvements receiving preferential assessment under O.C.G.A. § 48-5-7.6 due to its release of hazardous waste, constituents and substances into the environment.							
C - COMMERCIAL - Classifies all real and personal property utilized as a business unit, the primary nature of which is the exchange of goods and services at wholesale or retail level. Also includes multi-family units having four or more units.							
F - FOREST LAND FAIR MARKET VALUE - Classifies all land assessed according to O.C.G.A. § 48-5-2(6) due to its good faith production of timber.							
H - HISTORIC - Classifies land and improvements receiving preferential assessment under O.C.G.A. §§ 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.							
I - INDUSTRIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.							
J - FOREST LAND CONSERVATION USE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.7 due to its good faith production of timber.							
P - PREFERENTIAL - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its devotion to bona fide agricultural purposes.							
Q - QUALIFIED TIMBERLAND - Classifies all land receiving special assessment under O.C.G.A. § 48-5-600 due to its qualification as commercial timberland.							
R - RESIDENTIAL - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property							
T - RESIDENTIAL TRANSITIONAL - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its proximity to or location in a transitional area.							
U - UTILITY - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all real and personal property of railroads, railroad equipment car companies, public utility companies, and airline company flight equipment.							
V - CONSERVATION USE - Classifies all land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its good faith production of agricultural products or timber.							
W - ENVIRONMENTALLY SENSITIVE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.4 due to certification as environmentally sensitive property by the Georgia Department of Natural Resources.							
STRATA FOR REAL PROPERTY			STRATA FOR PERSONAL PROPERTY				
1 - IMPROVEMENTS - All inground and above ground improvements that have been made to the land including leasehold improvements and those improvements auxiliary to residential and agricultural dwellings not included in the Production/Storage/Auxiliary stratum. Land is not included in this stratum.			A - AIRCRAFT - All airplanes, rotocraft and lighter-than-air vehicles, including airline flight equipment required to be returned to the commissioner.				
2 - OPERATING UTILITY - All real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business. Real and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be designated non-operating property and shall be included in the appropriate alternative strata.			B - BOATS - All craft that are operated in and upon water, including the motors, but not the land transport vehicles.				
3 - LOTS - All land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.			I - INVENTORY - all raw materials, goods in process and finished goods; livestock and products of the land, water, and air; consumable supplies used in the process of manufacturing, distributing, storing, or merchandising of goods and services. Shall not include inventory receiving freepoint exemption under O.C.G.A. 48-5-48.2 or 48-5-48.5.				
4 - SMALL TRACTS - All land which is normally appraised in terms of small acreage of such size favoring multiple uses.			P - FREEPORT INVENTORY - inventory qualified under O.C.G.A. §§ 48-5-48.2 and 48-5-48.5				
5 - LARGE TRACTS - All land which is normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between small tracts shall be designated by the Board of Tax Assessors as being that where the market price per acre reflects a distinct and pronounced changes as the size of the tract changes. In the event the breakpoint cannot be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than 5 acres nor more than 25 acres.			F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT - All fixtures, furniture, office equipment, computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm tools and implements, and manual laborer tools and implements.				
6 - PRODUCTION/STORAGE/AUXILIARY - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.			Z - OTHER PERSONAL - All other personal property not otherwise defined.				
9 - OTHER REAL - Includes leasehold interests, mineral rights, and all real property not otherwise defined.			EXEMPT PROPERTY CODES				
			E0 - Non-profit homes for the aged		E5 - Charity hospitals		
			E1 - Public Property		E6 - Educational institutions		
			E2 - Places of religious worship & no income residences		E7 - Air and water pollution equipment		
			E3 - Property used for charitable purposes		E8 - Farm products in hands of producer		
			E4 - Places of religious burial		E9 - Other		
STATEWIDE EXEMPTIONS							
HOMESTEAD EXEMPTION DIGEST CODE		GA CODE REFERENCE	STATE EXEMPTION AMOUNT	COUNTY EX AMT		SCHOOL EX AMT	
				M&O	BOND	M&O	BOND
S1 - Regular		48-5-44	\$2,000	\$2,000	0	\$2,000	0
S3 - Elderly - Age 62 (Net Income < \$10,000)		48-5-52	\$2,000	\$2,000	0	\$10,000	\$10,000
S4 - Elderly - Age 65 (Net Income < \$10,000)		48-5-47	100% on home & 10 ac and \$4,000 on balance	\$4,000	\$4,000	\$10,000	\$10,000
S5 - Disabled Veteran; unremarried surviving spouse or minor children		48-5-48	\$109,986	\$109,986	\$109,986	\$109,986	\$109,986
S6 - Elderly Floating - Age 62 (Fed AGI < \$30,000)		48-5-47.1 & 48-5-52	Floating on home & 5 ac	Floating	0	\$2,000	0
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47.1 & 48-5-52	Floating on home & 5 ac	Floating	0	\$10,000	\$10,000
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47, 48-5-47.1 & 48-5-52	100% on home & 10 ac	Floating	\$4,000	\$10,000	\$10,000
SC - Age 65		48-5-48.3	100% on home & 10 ac and \$2,000 on balance	\$2,000	0	\$2,000	0
SD - Age 65 - 100% Disabled Veteran; unremarried surviving spouse or minor children		48-5-48	100% on home & 10 ac and \$109,986 on balance	\$109,986	\$109,986	\$109,986	\$109,986
SE - Age 65 - Unremarried surviving spouse of US service member killed in action		48-5-48.3 & 48-5-52.1	100% on home & 10 ac and \$109,986 on balance	\$109,986	\$109,986	\$109,986	\$109,986
SG - Unremarried surviving spouse of firefighter or peace officer killed in line of duty		48-5-48.4	100%	100%	100%	100%	100%
SS - Surviving Spouse of US service member killed in action		48-5-52.1	\$109,986	\$109,986	\$109,986	\$109,986	\$109,986
OTHER EXEMPTION DIGEST CODE		GA CODE REFERENCE	EXEMPTION AMOUNT				
SA - Agricultural Preferential Property		48-5-7.1	Difference of 40% Fair Market assessment and 30% Fair Market assessment				
SB - Brownfield Property		48-5-7.6	Difference of the 40% Fair Market assessment & 40% Base Year Value assessment				
SF - Freeport Inventory of Manufacturer, Distributor, Fulfillment Center, or All		48-5-48.1, 48-5-48.2, 48-5-48.5, 48-5-48.6	20%, 40%, 60%, 80% or 100% exemption set by County Resolution after County Referendum				
SH - Landmark and Rehabilitated Historic Property		48-5-7.2 & 48-5-7.3	Difference of the 40% Fair Market assessment & 40% Base Year Value assessment				
SJ - Forest Land Conservation Use Property		48-5-7.7	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SP - Personal Property Taxability Value Threshold < \$7,500		48-5-42.1	Combined total of all personal property when total value less than \$7,500				
SN - Business Inventory		48-5-41.2	All Inventory of a Business	N/A	N/A	N/A	N/A
ST - Residential Transitional property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SV - Conservation Use Property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SW - Environmentally Sensitive Property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SX - Enterprise Zone							

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

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

<http://www.dor.ga.gov>



COUNTY: _____

Submit original signed copy 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 Shown	District Name (Inc, Uninc, 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 O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		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							0.000	0.000	0.000
	Unincorporated							0.000	0.000	0.000
	School							0.000	0.000	0.000
	List Special Service Districts:									
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
	CID/BID:									
								0.000		0.000
								0.000		0.000
								0.000		0.000
								0.000		0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

_____ Date

_____ Chairman, Board of County Commissioners

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2024 MILLAGE ADJUSTMENT

Shown below are the 2023 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2024 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2024 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

- Applicable services include:
- a. Police protection, except such protection provided by the county sheriff;
 - b. Fire protection;
 - c. Curbside or on-site residential or commercial garbage & solid waste collection;
 - d. Curbs, sidewalks and street lights;
 - e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service.

Please contact the Local Government Services Division at 404-724-7003 if you have any questions.

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	1,067,069.20	2,781,724.28	Cook	704,071.90	2,991,866.08
Atkinson	429,093.85	367,747.56	Coweta	7,693,391.58	23,983,853.84
Bacon	632,720.47	1,122,595.37	Crawford	929,457.01	677,133.33
Baker	186,794.59	235,213.11	Crisp	776,408.61	2,759,466.67
Baldwin	2,192,681.06	6,022,750.62	Dade	1,154,267.38	3,068,888.50
Banks	1,177,421.69	3,996,397.83	Dawson	1,894,959.22	11,739,593.97
Barrow	4,282,399.29	13,152,633.65	Decatur	1,145,810.30	3,232,055.76
Bartow	6,037,939.97	23,609,148.78	Dekalb	34,935,596.02	
Ben Hill	671,311.00	1,432,346.53	Dodge	980,938.42	1,441,929.04
Berrien	879,289.32	1,421,926.32	Dooly	348,382.17	858,515.82
Bibb		84,578,098.92	Dougherty	1,325,051.00	7,762,718.74
Bleckley	620,240.13	984,665.20	Douglas	8,389,745.38	26,195,524.98
Brantley	1,356,990.82	1,477,615.94	Early	395,429.77	878,505.54
Brooks	934,547.68	1,030,158.48	Echols	304,044.11	237,519.29
Bryan	2,101,213.29	7,604,613.91	Effingham	4,010,459.22	12,116,171.88
Bulloch County	3,590,068.77		Elbert	1,160,343.33	2,117,890.45
Bulloch School		18,203,930.06	Emanuel	986,439.63	1,966,603.23
Burke	1,377,353.48	4,950,507.14	Evans	592,241.47	1,252,507.40
Butts	1,550,025.57	5,063,368.89	Fannin	1,858,010.84	7,879,946.06
Calhoun	97,297.40	354,542.29	Fayette	4,395,625.55	17,908,833.23
Camden	1,395,499.24	5,903,990.49	Floyd	4,897,877.19	11,223,631.53
Candler	556,114.17	980,996.85	Forsyth	20,030,948.15	51,729,254.69
Carroll	5,982,927.93	17,253,853.58	Franklin	1,381,048.32	3,612,119.40
Catoosa	4,474,202.44	11,501,543.58	Fulton	22,743.78	17,013,793.21
Charlton	584,769.69	972,697.63	Gilmer	2,367,898.48	6,205,522.65
Chatham	7,565,714.40	30,390,687.35	Glascocock	170,701.51	146,046.08
Chattahoochee/Cusseta		963,539.62	Glynn	5,688,736.73	26,153,564.01
Chattooga County	1,448,869.12		Gordon	3,137,902.71	9,408,173.96
Chattooga School		2,344,171.60	Grady	1,283,422.49	2,104,925.01
Cherokee	14,641,985.94		Greene	1,064,770.19	5,641,337.32
Clarke/Athens		36,037,475.65	Gwinnett	59,023,476.27	
Clay	142,949.17	159,598.03	Habersham	2,671,532.05	
Clayton	19,530,010.23	46,392,209.87	Habersham School		9,943,443.55
Clinch	314,964.41	507,195.61	Hall	11,242,242.38	38,091,895.06
Cobb	46,722,621.73		Hancock	605,953.42	479,129.94
Coffee	2,202,123.42	5,354,983.51	Haralson	1,481,547.91	2,826,754.03
Colquitt County	2,331,771.18		Harris	2,453,536.61	2,928,198.50
Colquitt School		8,222,705.35	Hart	1,661,527.57	4,125,344.26
Columbia	11,237,726.47	30,320,778.39	Heard	791,598.50	3,021,981.95

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	13,579,350.55	38,324,617.59	Quitman		260,470.47
Houston County	4,522,481.65		Rabun County	1,036,689.42	
Houston School		37,701,970.30	Rabun School		5,898,244.82
Irwin	506,767.55	516,244.24	Randolph	198,700.17	316,592.25
Jackson	3,435,214.00	13,076,389.50	Richmond/Augusta		46,063,869.98
Jasper	967,801.22	1,314,666.65	Rockdale	6,260,122.89	
Jeff Davis	862,785.72	1,573,318.78	Schley	242,627.69	360,114.60
Jefferson	710,968.93	1,481,482.67	Screven	858,023.48	1,391,826.02
Jenkins	468,915.99	692,347.73	Seminole	492,809.28	750,333.45
Johnson	430,325.46	534,262.48	Spalding	3,561,166.93	8,387,006.43
Jones	2,046,201.26	2,892,584.35	Stephens	1,405,270.03	3,483,286.93
Lamar	939,063.59	1,649,363.13	Stewart	251,248.98	161,882.41
Lanier	574,834.68	435,754.47	Sumter	994,321.95	2,730,965.59
Laurens	2,370,690.14	6,925,299.64	Talbot	360,369.86	690,777.11
Lee	2,388,507.47	4,404,846.18	Taliaferro	80,301.14	179,439.21
Liberty	1,811,455.89	5,284,740.67	Tattnall	1,277,346.53	1,972,714.51
Lincoln	509,559.21	866,200.07	Taylor	411,440.73	911,632.58
Long	1,195,813.78	798,464.06	Telfair	386,644.26	495,891.68
Lowndes	4,624,130.75	18,021,581.47	Terrell	330,564.84	673,584.87
Lumpkin	2,131,921.50	4,617,676.93	Thomas	1,887,897.98	5,833,161.30
Macon	540,021.09	926,223.69	Tift	1,836,170.25	7,876,439.95
Madison	2,174,699.51	2,611,164.22	Toombs	980,527.88	2,565,138.40
Marion	486,076.46	418,321.49	Towns County	853,918.10	2,495,591.84
McDuffie	1,173,070.00	3,033,386.93	Towns Schools		3,313,387.46
McIntosh	781,088.74	1,499,843.02	Treutlen	288,854.22	394,612.50
Meriwether	1,138,584.84	1,636,005.84	Troup	2,670,710.98	7,671,850.98
Miller	329,004.79	508,500.93	Turner	312,911.72	714,649.22
Mitchell County	970,510.77		Twiggs	561,861.69	525,931.88
Mitchell School		2,390,277.75	Union	1,971,401.32	6,259,839.43
Monroe	1,908,506.96	5,818,456.57	Upson	1,435,896.14	3,028,311.48
Montgomery	408,074.32	554,873.96	Walker	4,257,931.26	5,730,764.69
Morgan	1,167,240.36	4,945,749.87	Walton	5,218,260.69	14,266,066.26
Murray	2,812,921.19	5,180,717.26	Ware	1,831,982.76	5,379,773.78
Muscogee/Columbus		95,910,131.86	Warren	257,160.72	455,309.88
Newton	7,641,171.21	16,678,118.26	Washington	832,323.83	2,171,123.18
Oconee	3,025,251.21	10,716,846.64	Wayne	1,567,925.01	2,974,218.40
Oglethorpe	1,081,273.80	1,149,036.82	Webster		222,295.45
Paulding	12,273,020.06	25,322,518.61	Wheeler	286,391.00	271,497.79
Peach	1,055,492.04	4,803,041.31	White	1,966,967.51	4,710,827.82
Pickens	2,345,975.78	6,042,478.92	Whitfield	5,295,852.29	15,375,331.13
Pierce	1,231,858.97	1,855,822.60	Wilcox	345,836.83	317,383.96
Pike	1,309,368.46	1,766,995.35	Wilkes	424,906.36	1,201,609.02
Polk	2,127,077.16	4,039,792.37	Wilkinson	362,915.19	663,837.60
Pulaski	482,710.05	698,333.50	Worth	1,103,524.93	1,419,035.61
Putnam	1,292,372.21	3,861,237.09	Totals	488,806,780.45	1,213,467,358.64

<http://dor.georgia.gov>

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

<http://www.dor.ga.gov>



Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.

**Georgia Department of Revenue
 Local Government Services Division
 4125 Welcome All Road
 Atlanta, Georgia 30349
 Phone: (404) 724-7003**

CITY NAME	ADDRESS	CITY, STATE, ZIP
FEI #	CITY CLERK	PHONE NO.
		FAX
OFFICE DAYS / HOURS	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, 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 _____%. List below the millage rate in terms of mills.
EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.

CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate						
Independent School System						
Special Districts						

****Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.**

Name of County(s) in which your city is located:

--	--	--

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

Date

Mayor or City Clerk



Georgia Department of Revenue
Local Government Services
Memorandum

To: City Clerk / Manager / Independent School Superintendent

From: Jonathan K. Ussery, Director *JKU*

Date: April 4, 2024

Re: 2024 City and Independent School Millage Rate Certification (Form PT-38)

City Millage Rate Form

- Enclosed find the annual “City & Independent School Millage Rate Certification” Form PT-38.
- Per O.C.G.A. § 48-8-91 the Local Option Sales Tax proceeds received by your entity for the previous calendar year must be used to roll back the applicable 2024 municipal millage rate.
- The total amount of sales tax distributed to your municipality during calendar year 2023 can be located on the Department of Revenue’s site at <https://dor.georgia.gov/distributions-section> and then select “Local Sales Tax Distributions” or look inside the 2024 Digest Submission Manual.
- When your 2024 city millage rate has been adopted for your City and/or Independent School System, please complete the enclosed form with all requested information. Then mail or email your completed Form PT-38 using the information located at the top of the form.
- It is **mandatory** that the Form PT-38 is completed and submitted to our office even if the “net” and “gross” millage rates are zero.

The Form PT-38 and instructions for completing the form are located on the Department of Revenue website at <https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>

For millage rate questions, please contact the Digest Compliance section at (404) 724-7003.
For sales tax questions, please contact the Distributions section at (404) 724-7004.

PREFERENTIAL and SPECIALIZED ASSESSMENT PROGRAMS

The Agricultural Preferential Assessment program is available for certain property owners of agricultural property. The property is assessed at 30% of fair market value rather than 40% of fair market. The property owner must enter a 10-year covenant with the Board of Tax Assessors and penalties may apply if the covenant is breached.

The Conservation Use Assessment program provides for an assessment based on a statutory “use-value” as opposed to an assessment based on “fair market value.” Qualified properties include certain agricultural land, timber land, environmentally sensitive property, or residential transitional property. The property owner must enter a 10 year covenant with the Board of Tax Assessors, and penalties may apply if the covenant is breached.

Forest Land Conservation Use Assessment provides for an ad valorem tax exemption for property primarily used for the production of trees, timber, or wood fiber products. The property may have secondary uses such as the promotion, preservation, or management of wildlife habitat; carbon sequestration; mitigation and conservation banking; or the production and maintenance of ecosystem products. This 10 year covenant between the taxpayer and local Board of Tax Assessors is limited to forest land of at least 200 acres in aggregate which lies within one or more counties, provided that such forest land is in parcels of at least 100 acres within any given county. Penalties may apply if the covenant is breached.

Rehabilitated and Landmark Historic Assessment includes properties that qualify for listing on the Georgia or National Register of Historic Places. This preferential assessment extends to the building and no more than two acres. Property under this special program must be certified by the Department of Natural Resources as rehabilitated historic property or landmark historic property. The exemption equals the difference between current fair market value and the higher of the acquisition cost or assessment of fair market value at the time the original 10-year covenant was entered.

Brownfield Property Assessment includes property which qualifies for participation in the State’s Hazardous Site Reuse and Redevelopment Program and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources. This program effectively freezes the taxable assessment for ten years as an incentive for developers to clean up contaminated property and return it to the tax rolls. It allows eligible owners to recoup certain costs associated with the cleanup.

EXEMPT PROPERTY

Computer Software may be exempt when it is installed on computer hardware as an operating system.

Farm Products may be exempt when still in the hands of the producer and **Farm Equipment** used in the direct cultivation of the soil may be exempt from ad valorem taxation when owned by certain persons. This includes farm equipment held under a lease purchase agreement.

Household Goods are exempt when not held for sale and when used within the home.

Personal Property valued less than \$7500 is exempt when the total taxable value of all personal property in the county owned by the taxpayer, as determined by the Board of Tax Assessors, does not exceed \$7500. (Calculation does not include the value of mobile homes, motor vehicles or trailers)

Level 1 Freeport Inventory includes certain raw materials, goods in process and finished goods held by the manufacturer or distributor. Each county or city governing authority may set, by resolution, the percentage of exemption after approval of the qualified categories of inventory by voters. Property owners seeking this exemption must apply annually.

Level 2 Freeport Inventory includes finished goods constituting the inventory of a business which would not otherwise qualify for a Level 1 Freeport. Each county or city governing authority may set, by resolution, the percentage of exemption after approval by voters. Property owners seeking this exemption must apply annually.

The following property types may be exempt from ad valorem taxation when specific qualifications are met:

- Public Properties
- Places of Religious Worship
- Single Family Residences owned by Religious Groups
- Purely Public Charities
- Non-Profit Hospitals
- Colleges, Academies, Seminaries of Learning
- Personal Property held as Endowment for Colleges
- Public Libraries
- Books, Paintings, Statuaries kept in a Public Hall
- Air and Water Pollution Control Equipment
- Non-Profit Homes for the Aged
- Non-Profit Homes for the Mentally Handicapped
- Headquarters or Post Homes for Veteran Organizations
- Certain Historical Fraternal Benefit Associations

ASSESSMENT APPEALS

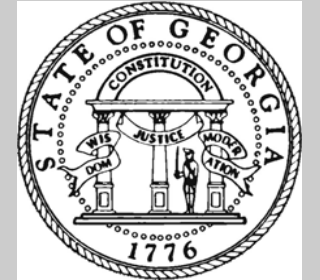
The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. 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 and reviewed by the Board of Tax Assessors. The Board of Tax Assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the Board of Tax Assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and 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, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$500,000, or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is dissatisfied with the Hearing Officer’s decision, an appeal to Superior Court may be made.

Arbitration: An arbitration appeal is filed with the Board of Tax Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Tax Assessors may accept or reject. If the taxpayer’s appraisal is rejected, the Board of Tax Assessors must certify the appeal to the County Clerk of Superior Court for arbitration. The Arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.



**IMPORTANT
TAX INFORMATION**

XXXXXXXXXX
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 furnished to help answer some of your questions regarding county taxes.

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

XXXXXXXXXX
Tax Commissioner

GENERAL INFORMATION: 2020

Ad valorem tax, more commonly known as property tax, is a large source of revenue for local governments in Georgia. The basis for ad valorem taxation is either the current use value or in most cases the fair market value, which is established as of January 1 of each year. The tax is levied on the assessed value of the property which, by law, is established at 40% of value. The amount of tax is determined by the tax rate (mill rate) levied by various entities (one mill is equal to \$1.00 for each \$1,000 of assessed value, or .001).

Entities involved in ad valorem taxation:

The **County Tax Commissioner**, an office established by the Constitution and elected in all counties except one, is the official responsible for receiving tax returns filed by taxpayers or designating the Board of Tax Assessors to receive them; receiving and processing applications for homestead exemption; serving as agent of the State Revenue Commissioner for the registration of motor vehicles; and performing all functions relating to billing, collecting, disbursing and accounting for ad valorem taxes collected on behalf of the County, County School and State of Georgia.

The **County Board of Tax Assessors**, appointed by the county governing authority in all counties except one, is responsible for determining what property is taxable and seeing that properties are appraised and assessed fairly and equally so that each taxpayer pays as nearly as possible only such taxpayer's proportionate share of tax. The Board notifies taxpayers of their real property assessments annually and when changes are made to the value of personal property; they approve all exemption applications; and they receive, review, and process appeals filed by taxpayers.

The **County Board of Equalization**, appointed by the Grand Jury, is the body charged by law with hearing and adjudicating administrative appeals to property assessments made by the Board of Tax Assessors. The appeal process available to taxpayers also includes **Hearing Officers** and **Arbitration** in lieu of an appeal to the Board of Equalization.

The **Board of County Commissioners or County Governing Authority** (or the sole Commissioner in some counties), an elected body, establishes the budget for county government operations each year, and then adopts the mill rate necessary to fund the portion of the budget to be paid for by ad valorem tax.

The **County Board of Education** establishes the annual budget for school purposes and then recommends its mill rate, which, with very few exceptions, must be levied for the School Board by the county governing authority.

The **State Revenue Commissioner** exercises general oversight of the entire ad valorem tax process which includes annual audits of Tax Assessors and Tax Commissioners and the approval of county tax digests.

TAX RETURNS

Taxpayers are required to file at least an initial tax return for taxable property (both real and personal property) owned on January 1 of the tax year. In all counties, the time for filing returns is January 1 through April 1st. Returns are filed with either the Tax Commissioner or the Tax Assessor. The tax return is a descriptive listing of the property owned by the taxpayer which includes the taxpayer's declaration of the value of the property.

Once the initial tax return is filed, the law provides for an automatic renewal of that return each succeeding year at the value finally determined for the preceding year, and the taxpayer is required to file a new return only as additional property is acquired, improvements are made to existing property, or other changes occur. A new return, filed during the return period, may also be made by the taxpayer to declare a different value from the existing value where the taxpayer is dissatisfied with the current value placed on the property by the Board of Tax Assessors.

HOMESTEAD EXEMPTIONS

Various homestead exemptions have been enacted to reduce the burden of ad valorem taxation for Georgia homeowners. The exemptions apply to property owned by the taxpayer and claimed as his or her legal residence.

Applications for Homestead Exemption: An applicant seeking a homestead exemption shall file a written application with the County Tax Commissioner at any time during the calendar year subsequent to the property becoming the primary residence of the applicant up to and including April 1, for which the exemption is sought. Homestead applications received after that date may be applied to the next year's tax bill. Once granted, the homestead exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different exemption.

Local Homestead Exemptions: Under authority of the State Constitution several different types of homestead exemptions are provided. In addition, local governments are authorized to provide for increased exemption amounts and several have done so. The Tax Commissioner in your county can answer questions regarding the standard state exemptions as well as any local exemptions that are in place.

Surviving Spouse Homestead Provision: An un-remarried surviving spouse may continue to receive the homestead exemption at the base value established for the deceased spouse, upon application and qualification.

This exemption only applies to those counties that passed a local base year floating exemption.

The Standard Homestead Exemption is available to all homeowners who otherwise qualify by ownership and residency requirements and it is an amount equal to \$2,000 which is deducted from the 40% assessed value of the homestead property. The exemption applies to the maintenance and operation portion of the mill rate levy of the county and the county school system and the state mill rate levy. It does not apply to the portion of the mill rate levied to retire bonded indebtedness.

The Standard Elderly School Tax Homestead Exemption is an increased homestead exemption for homeowners 62 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption applies to school tax including taxes levied to retire bonded indebtedness. The amount of the exemption is up to \$10,000 deducted from the 40% assessed value of the homestead property.

The Standard Elderly General Homestead Exemption is available to homeowners who otherwise qualify and who are 65 and older where the net income of the applicant and spouse does not exceed \$10,000 for the preceding year. A portion of Social Security income and certain retirement income are excluded from the calculation of the income threshold. This exemption, which is in an amount up to \$4,000 deducted from the 40% assessed value of the homestead property, applies to county, school and state tax and it does apply to taxes levied to retire bonded indebtedness.

The Homestead Exemption for Senior Citizens is in an amount equal to the actual levy for state ad valorem tax purposes on the residence and no more than 10 contiguous acres of land for qualified applicants age 65 and older.

The Disabled Veterans Homestead Exemption is available to certain disabled veterans or un-remarried spouses or minor children in an amount equal to \$60,000 plus an economic indicator provided by the Department of Veterans Affairs. Such exemption amount is deducted from the 40% assessed value of the homestead property and applies to all ad valorem tax levies. However, it is restricted to certain types of very serious disabilities and specific proof of disability, either from the Veterans Administration or from a private physician, is required.

The Surviving Spouse of Member of Armed Forces killed in Action Exemption is available to the un-remarried surviving spouse of a member of the armed forces of the United States who was killed in or who died as a result of any war or armed conflict engaged in by the United States. The surviving spouse must furnish appropriate documentation from the Department of Defense that spousal benefits are received as a result of the death of the armed forces member.

The Peace Officer or Firefighter Homestead Exemption is available for the surviving spouse of a peace officer or firefighter who was killed in the line of duty. The surviving spouse is exempt from the full value of the homestead with respect to all ad valorem tax.

The Floating or Varying Homestead Exemption is an exemption which is available to homeowners 62 or older with gross household incomes of \$30,000 or less. The exemption applies to state and county ad valorem taxes but it does not apply to school tax. The exemption is called a floating exemption because the amount of the exemption increases as the value of the homestead property is increased.

Property Tax Deferral Program provides for a method for qualified property owners 62 and older with gross household income of \$15,000 or less to defer but not exempt the payment of ad valorem taxes on a part or all of the homestead property. Generally, the tax would be deferred until the property ownership changes or until such time that the deferred taxes plus interest reach a level equal to 85% of the property's fair market value.

Approval or Denial of Homestead: With respect to all of the homestead exemptions, the Board of Tax Assessors makes the determination as to eligibility; however, if the application is denied the taxpayer must be notified and an appeal procedure then is available for the taxpayer.

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2024

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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

RESOLUTION TO ENACT FREEPORT EXEMPTION II PURSUANT TO
O.C.G.A. § 48-5-48.5 IN PUTNAM COUNTY, GEORGIA

WHEREAS, the Board of Commissioners of Putnam County, Georgia, under the Constitution and Laws of the State of Georgia may enact a level 2 freeport exemption on taxation of certain tangible personal property inventory;

WHEREAS, the Board of Commissioners of Putnam County, Georgia, called for a referendum to be placed on the ballot for the 2016 Presidential Primary pursuant to O.C.G.A. § 48-5-48.6 to approve a level 2 freeport exemption within Putnam County;

WHEREAS, the voters of Putnam County approved the enactment of the level 2 freeport exemption during the 2016 Presidential Primary; and

WHEREAS, the Board of Commissioners of Putnam County, Georgia desires to enact the level 2 freeport exemption.

NOW THEREFORE, the Board of Commissioners of Putnam County, Georgia, hereby resolves to enact a level 2 freeport exemption pursuant to O.C.G.A. § 48-5-48.5:

1. The rate of the tax exemption shall be all of the value of such tangible personal property defined as "finished goods" by O.C.G.A. § 48-5-48.6(b).
2. The level 2 freeport exemption shall be applicable and effective as of January 1, 2017.
3. This resolution shall be immediately transmitted to the state revenue commissioner.

SO RESOLVED, this 1:ay of April, 2016.

BY: 
Dr. Stephen Hersey, Chairman

AITEST:

Lynn [REDACTED], County Clerk

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2023

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant

coname digyr parcel_no totalacres qtp-acres lastname firstname middle address1 address2 address3 city state zip

TOTAL LIST OF ALL PARCELS WITH QTP DESIGNATION FOR TAX YEAR 2024

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant

coname digyr parcel_no totalacres qtp-acres lastname firstname middle address1 address2 address3 city state zip

NOTICE OF ASSESSMENT REASONS

Reason Description	Reason Code	Property Type	Value Type
2015 ABOS REAPPRAISE NEW VALUE GUIDE	AR	Personal	Real
3 YEAR FIELD REVIEW COMPLETE 14-15-16	1C	Personal	Real
ABOS Appraisal compared to Return Value	18	Personal	Real
ABSORPTION RATE APPLIED	AR	Real	Real
ABSORPTION RATE REMOVED	AB	Real	Real
ACCOUNT AUDIT 2012 2013 2014 PERSONAL PROPERTY	3A	Personal	Real
ACCOUNT REVIEW 2012 2013 2014 PERSONAL PROPERTY	3R	Personal	Real
ACCOUNT REVIEW COMPLETED TAX YEAR 2015	AP	Personal	Real
ACREAGE CHANGED	AC	Real	Real
ADDITION TO HOUSE	AD	Real	Real
AMOUNT OF ACREAGE IN DISPUTE	DA	Real	Real
ANNUAL DEPRECIATION APPLIED	AD	Personal	Real
ANNUAL NOTICE WITH TAX ESTIMATE	AN	Real	Real
Annual Notice: No change in return/previous value	C2	Real	Real
ASSESSMENT NOTICE WITH TAX ESTIMATE PER SB346	BS	Real	Real
BOA MEETING 10.13.2014	01	Personal	Real
BOA MEETING 6.8.2015 - 30 DAY	12	Real	Real
BOA MEETING 6.8.2015 - 30 DAY	86	Personal	Real
BOA MEETING 6.8.2015 - 45 DAY	87	Personal	Real
BOA MEETING 7.13..2015 - 30 DAY	33	Personal	Real
BOA MEETING 7.13..2015 - 30 DAY	35	Real	Inflationary
BOA MEETING 7.13.2015 - 45 DAY	34	Personal	Real
BOA MEETING 8.10.2015- 30 DAY	36	Real	Real
BOA MEETING 8.10.2015-30 DAY	37	Personal	Real
BOA MEETING 8.10.2015-45 DAY	38	Personal	Real
BOA Meeting 8.8.2014	88	Personal	Real
BOA MEETING 9.8.2014 - 45 DAY	98	Personal	Real
Boat Added	BA	Personal	Real
Boat Removed	BR	Personal	Real
Boat Trailer Value Adjusted	BT	Personal	Real
Boat Value Adjusted	BF	Personal	Real
BUILDING VALUE ADJUSTED TO REFELCT CURRENT MARKET	BV	Real	Inflationary
BUSINESS CLOSED/PHY REVIEW CONFIRMED	BG	Personal	Real
COMBINED PARCELS	CP	Real	Real

UNIVERSITY OF

**CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION
USE AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2024**

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	2023 Assessment	2024 Assessment	Difference	Reason Code
TOTALS >>>					

Date

Signature, Chairman Board of Tax Assessors

CHANGE OF ASSESSMENT LIST FOR RESIDENTIAL PROPERTY FOR TAX YEAR 2024

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	2023 Assessment	2024 Assessment	Difference	Reason Code
		TOTALS >>>			

_____ Date

_____ Signature, Chairman Board of Tax Assessors

Chattooga County Notice of Assessment Certification Statement for Tax Year 2024

Number of Real Property Notices

13,722

Number of Personal Property Notices

542

Mailing Date of Real Property Notices

June 9, 2024

Mailing Date of Personal Property Notices

June 9, 2024

Douglas A. Wilson

Chairperson, Board of Tax Assessors

June 9, 2024

Date

Chattooga County Board of Assessors
 P O Box 517
 Summerville GA 30747
 (706)857-0737

Official Tax Matter - 2024 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 6/9/2024

Last date to file a written appeal: 7/24/2024

***** THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT *****

County property records are available online at: www.qpublic-schneider.net

MATHIS ROGER H
 & LINDA L MATHIS
 2409 SOUTH LITTLE SAND
 MOUNTAIN ROAD
 ARMUCHEE GA 30105

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 **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** 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 <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

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

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
 (2) Arbitration (value)
 (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P O Box 517 Summerville, GA 30747 and which may be contacted by telephone at: (706) 857-0737. **Your staff contacts are Crystal Brady and Tyler Chastain.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
6068	00075000000900A	42.27	01	2019	Yes-35
Property Description		42.27AC E&W L SAND[MH]			
Property Address		2409 S LITTLE SAND MTN RD			
		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
100% Appraised Value		0	193,178	244,345	49,496
40% Assessed Value		0	77,271	97,738	19,798
Reasons for Assessment Notice					
ANNUAL NOTICE OF ASSESSMENT-CHATTOOGA COUNTY; Accessory Improvement deleted.;					

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County M&O	26,356	53,894	17,488	14.214000	248.57
School M&O	26,356	40,000	31,382	12.404000	389.26
State	26,356	59,619	0	0.000000	0.00
				Total Estimated Tax	\$637.83

Chattooga County Board of Assessors
 P O Box 517
 Summerville GA 30747
 (706)857-0737

Official Tax Matter - 2024 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 6/9/2024

Last date to file a written appeal: 7/24/2024

***** THIS IS NOT A TAX BILL – DO NOT SEND PAYMENT *****

County property records are available online at: www.qpublic-schneider.net

DR MINIYAR'S PEDIATRICS PC
 14160 HIGHWAY 27

TRION GA 30753

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 **BOX 'B'** of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** 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 <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

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

(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
 (2) Arbitration (value)
 (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P O Box 517 Summerville, GA 30747 and which may be contacted by telephone at: (706) 857-0737. **Your staff contacts are Wanda Brown and Crystal Brady.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
457	00T1600000109		01		
Property Description	MACH, EQUIP, FURN, FIX; INVENTORY;				
Property Address	14160 HIGHWAY 27				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% <u>Appraised</u> Value	10,750	10,750	10,266		
40% <u>Assessed</u> Value	4,300	4,300	4,106		

Reasons for Assessment Notice

New Machinery and Equipment added.; Change Due to PT50-P Return;

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
County M&O	0	0	4,106	14.214000	58.36
School M&O	0	0	4,106	12.404000	50.93
State	400	0	3,706	0.000000	0.00
Total Estimated Tax					\$109.29

PENDING APPEALS FOR PUBLIC UTILITIES FOR TAX YEAR 2024

COUNTY: _____

Answer all questions below and list all pending appeals for Operating and Non-Operating Public Utility Property

TOTAL STATE PROPOSED ASSESSED VALUES:			TOTAL ASSESSED VALUES FINALLY SET BY COUNTY:		
PROPOSED STATE EQUALIZATION RATIO:			FINAL RATIO SET BY COUNTY:		
WERE ALL PUBLIC UTILITY COMPANIES ASSESSED AT SAME RATIO? [] YES [] NO			DATE CHANGE OF ASSESSMENT NOTICES MAILED:		
If no, submit a separate list of each public utility company in your county and beside each company list the ratio used.					
COMPANY NAME	TAX ASSESSORS FINAL ASSESSMENT	DISPUTED AMOUNT COUNTY WIDE	DISPUTED AMOUNT SCHOOL	DISPUTED AMOUNT UNINCORPORATED	DISPUTED AMOUNT INCORPORATED
TOTALS	>>>>>				

_____ **Date**

_____ **Chairman, Board of Tax Assessors**

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2024

COUNTY _____

List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>					
TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
TOTALS		>>>>>			

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period O.C.G.A. §§ 48-5-306 and 48-5-311.

Date

Chairman, Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. § 48-5-304, the Revenue Commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.

Date

Chairman, Board of Commissioners

Date

Chairman, Board of Education or School Superintendent

<http://www.dor.ga.gov>

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

Previous Year Total Real Property Parcel Count	
Previous Year Total Real Property Digest Value (100%)	
Digest Statistics for Digest Year	

	Total Appeals	BOE Appeals	Arbitration Appeals	CHO Appeals	Sup Court Appeals	
Count						County Name
No Shows						
Value						
% of Parcels	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	
% of Real Digest Value	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	

Files shaded in Green will auto populate

2023 APPEAL STATISTICS								
County	Total Parcel Count	Total Parcel Value	Status	Total Appeals	BOE	Arbitration	Hearing Officer	Superior Court
Appling	12,343	2,360,472,024						
			Count	0	0	0	0	0
			Failure to Appear	0	0	0	0	0
			Value	0	0	0	0	0
			% of Parcels	0.00%	0.00%	0.00%	0.00%	0.00%
			% of Value	0.00%	0.00%	0.00%	0.00%	0.00%
Atkinson	4,534	351,557,778						
			Count	9	6	0	0	0
			Failure to Appear	2	2	0	0	0
			Value	1,346,322	917,581	0	0	0
			% of Parcels	0.20%	0.13%	0.00%	0.00%	0.00%
			% of Value	0.38%	0.26%	0.00%	0.00%	0.00%
Bacon	6,363	7,054,101,266						
			Count	40	2	0	0	0
			Failure to Appear	0	0	0	0	0
			Value	20,928,121	20120	0	0	0
			% of Parcels	0.63%	0.03%	0.00%	0.00%	0.00%
			% of Value	2.97%	0.00%	0.00%	0.00%	0.00%
Baker	2,556	508,505,633						
			Count	5	0	0	0	0
			Failure to Appear	0	0	0	0	0
			Value	1,035,181	0	0	0	0
			% of Parcels	0.20%	0.00%	0.00%	0.00%	0.00%
			% of Value	0.20%	0.00%	0.00%	0.00%	0.00%
Baldwin	21,438	3,006,878,293						
			Count	620	165	0	1	0
			Failure to Appear	0	0	0	0	0
			Value	170,523,274	88,987,484	0	9970869	0
			% of Parcels	2.89%	0.77%	0.00%	0.00%	0.00%
			% of Value	5.67%	2.96%	0.00%	0.33%	0.00%
Banks	9,926	1,680,676,332						
			Count	281	54	0	5	0
			Failure to Appear	21	21	0	0	0
			Value	68,057,589	19,889,480	0	2843533	0
			% of Parcels	2.83%	0.54%	0.00%	0.05%	0.00%
			% of Value	4.05%	1.18%	0.00%	0.17%	0.00%

2024 PUTNAM COUNTY		TAX DIGEST – REAL AND PERSONAL PROPERTY						PAGE 1					
Account No Bill Number Bill Amount	Owner Name & Mailing Address Property Location or Description Map Number	PROPERTY CLASSES, VALUES, & ACRES				Total Value 40% Fair Mkt	TAX DETAIL						
		C/S	Fair Market	40% Value	Acres		Add'l Exempt	Tax Type	Exemptions	Net Taxable	Tax Amount		
14734R	A & P OCONEE PROPERTIES LLC	C3	267,500	107,000	1.07		DISTRICT 01	STATE		119,664			
2022 000002	2719 BAY RIDGE DR LOGANVILLE GA 30052	C1	941	376		119,664		COUNTY		119,664		842.91	A
BILLED		C1	30,719	12,288		299,160		SCHOOL		119,664		1,453.00	P
*UNDER *								FIRE SUPPR		119,664			P
APPEAL	LOT 2 HWY 44 & LAKESIDE 102D 104												E
2,295.91													A
61221P	A BETTERCUT	CF	500	200		240	DISTRICT 02	STATE	240				L
2022 000003	133 POPLAR ST EATONTON GA 31024	CF				600		COUNTY	240				*
	INVENTORY/EQUIPMENT P1 61221							SCHOOL	240				
61476P	A CUT ABOVE	CF	2,442	977		1,017	DISTRICT 02	STATE		1,017			
2022 000004	C/O SANDRA HILL	CF				2,542		COUNTY		1,017			
	107 CANDLER COURT EATONTON GA 31024							SCHOOL		1,017			
	INVENTORY/EQUIPMENT P1 61476							EATONTON		1,017			
36535P	A F J BUILDERS INC	CF	50	20		30	DISTRICT 01	STATE		30			
2022 000005	1088 GODFREY RD EATONTON GA 31024	CF				75		COUNTY		30			
	INVENTORY/EQUIPMENT P1 36535							SCHOOL		30			
63442P	A KID'S WORLD OF PEACE LLC	CF	4,575	1,830		2,310	DISTRICT 02	STATE		2,310			
2022 000006	108 OCONEE ST EATONTON GA 31024	CF				5,775		COUNTY		2,310			
	INVENTORY/EQUIPMENT P1 63442							SCHOOL		2,310			
								EATONTON		2,310			
12644R	A KID'S WORLD PEACE LLC	C3	67,500	27,000	.96		DISTRICT 02	STATE		183,670			
2022 000007	114 OCONEE STREET EATONTON GA 31024	C1	7,840	3,136		183,670		COUNTY		183,670		1,625.66	
		C1	383,835	153,534		459,175		SCHOOL		183,670		2,623.73	
5,994.26	H & L OCONEE ST E006 242							EATONTON		183,670		1,744.87	
64810P	A L THOMPSON ENTERPRISES INC	CF	2,329	932		952	DISTRICT 01	STATE		952			
2022 000008	102-A SCOTT OAK DR EATONTON GA 31024	CF				2,379		COUNTY		952			
	INVENTORY/EQUIPMENT P1 64810							SCHOOL		952			

2024 COUNTY TAX OFFICIALS CERTIFICATION

COUNTY NAME: _____

Please duplicate additional sheets as needed

	Board of Tax Assessors	County Board of Commissioners
Chairman:		
County Office Mailing Address - Line 1:		
County Office Mailing Address - Line 2:		
City, State, Zip:		
County Office Phone Number:		
FAX Number:		
Email Address for Official Communications:		

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	Signature of person completing form	
Chairman:				Name: _____ Signature: _____ DATE: _____	
Member:					
Member:					
Member:					
Member:					

Certification of 2024 Parcel Count:	Total Taxable Real	_____
	Total Exempt Real	_____

SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM			In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties section.			
NAME	POSITION HELD	DATE EMPLOYED		BRIEF DESCRIPTION OF DUTIES		

APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.						
APPRAISER'S NAME	APPRAISER LEVEL I, II, III, IV		HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)	SUPERVISORY DUTIES?	NUMBER SUPERVISED	
Chief Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								

**ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION
FOR TAX YEAR 2024**

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of _____.

Name of Tax Allocation District: _____

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)

- i. County taxes
- ii. County school system
- iii. Municipal taxes for the _____
- iv. Independent school system taxes for City of _____

2. Tax Allocation Increment Base Year _____

3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: _____

4. Date of validation of tax allocation bond by Clerk of Superior Court: _____

5. Total 2024 Assessed Taxable Value for Tax Allocation District: _____

Authorized Signature

Title

Date



IRMA

Issued by: ACCG-Interlocal Risk Management
Coverage Period: Agency (ACCG-IRMA) July I, 2023 to June
Agreement No.: 30, 2024 XXXX
Named Member: XXXXXXXX County

This certifies that the bonds required by state law or local ordinance are met in accordance with the Official Code of Georgia Annotated Section 45-4-11, subject to the ACCG-IRMA Coverage Agreement referenced above, its terms, conditions and exclusions. This is an excerpt from the ACCG-IRMA Coverage Agreement regarding bond coverage:

SECTION VI - CRIME, I. COVERAGE AGREEMENT, D. STATUTORY BONDS

IRMA agrees, subject to the limitations, terms and conditions set forth herein, to indemnify the Named Member for Employees and public officials of the Named Member who are required by local ordinance or resolution to be separately bonded. It is further agreed that IRMA will indemnify the Named Member for loss through the failure of any Employee or public official of the Named Member, acting alone or in collusion with others, to faithfully perform his or her duties as prescribed by law. For those Employees and public officials that are required by local ordinance or resolution to be bonded, our indemnification will not be more than the amount required by applicable local ordinance or resolution.

IRMA also agrees, subject to the terms and conditions set forth herein, to provide bond coverage for the public officials and Employees of the Named Member who are required by state law to be separately bonded, including:

- | | | |
|----------------------------------|--|------------------------------------|
| Child Support Receiver | County Administrator for Probate Court | Jailer |
| Child Support Receiver Employees | County Law Library Board Secretary-Treasurer | Magistrate |
| Clerk of State Court | County Library Board | Probate Court Judge |
| Clerk of Superior Court | County Surveyor | Sheriff |
| Clerk of Magistrate Court | County Treasurer | Tax Agent |
| Constable | Deputy Clerk of Superior Court | Tax Collector and Tax Commissioner |
| Coroner | Deputy Coroner | Tax Receiver |
| County Police Officer | Deputy Sheriff | Warden |

The bonds of these public officers required by law to give bond, unless otherwise provided, shall be made payable to the Governor and his successor in office. If such bonded individual will faithfully discharge the duties required of him or her by virtue of his or her said office during the time he or she continues therein, or discharges any of the duties thereof, upon the terms required by law, then the above obligation shall be void; otherwise to remain in full force and effect. This coverage shall also pay for all penalties and forfeitures this individual may incur under law and for all losses, damages, or expenses the state may sustain by reason of their conduct. IRMA's payment will not be more than the amount required by applicable state law. IRMA will be reimbursed by the Named Member for the applicable deductible shown in the General Coverage Declarations.

IRMA also agrees, subject to the terms and conditions set forth herein, to indemnify any of the Named Member's public officials who are required by law to give individual bonds for the faithful performance of their service against loss through the failure of any Employee under the supervision of that official to faithfully perform his or her duties as prescribed by law, when such failure has as its direct and immediate result a loss of covered property. IRMA's payment will not be more than the amount required by applicable state law.

For public officials who have definite terms of office, this coverage shall continue until their current term has expired and also cover any discharge of duties extending past the term of office.

Ashley H. Abernethy

Signature of Authorized Representative for ACCO-IRMA

Attested and approved by me this 7th day of July

2023

Probate Judge, Floyd County



GEORGIA DEPARTMENT OF REVENUE

2024 Forest Land Assistance Grant

Revised March 2024

COUNTY/CITY INSTRUCTION WITH FORMS

These forms may be found on our website
<http://www.dor.ga.gov>

ELECTRONIC APPLICATION AND REQUEST OF FOREST LAND ASSISTANCE GRANT

Once digest submission is complete and consolidation sheets and millage rates are finalized request and application must be made at the Department of Revenue portal.

<https://sso.dor.ga.gov/>

FORM PT-77

Form PT-77 is to be completed by the Tax Commissioner or fiscal authority requesting Forest Land Assistance Grants for County, County School, Special District tax purposes, Municipality, or Independent School.

The following documents must be attached to Form PT-77:

- Form FLPA Revenue Reduction Calculation Worksheet;
- Form PT-35 (or PT-38) Millage Rate Certifications;
- **A scanned electronic copy of each recorded FLPA covenant; and**

Complete Form PT-77 with the following information:

Provide county name, address, phone number, fiscal officer contact name, and Federal ID#.

Column 1 - District Name: The name of each district should be shown at the top of each column. These names should be the same as submitted on Form PT-553C.

Column 2 - Net Millage Rate: Show the net millage rate as certified on Form PT-35 for County, County School and Special Districts and from Form PT-38 for your City and Independent School systems.

Column 3 - Reimbursement Value:
For each adjustment given, show the reimbursement value calculated using the FLPA Revenue Reduction Worksheet.

Column 4 - Net Adjustments: For each district add together all net "Prior Year Adjustments" - enter total for each respective district.

Sign and Date - Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the **required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

FLPA Revenue Reduction Calculation Worksheet

County Name		City, County, School, ... Countywide M&O, Incorporated, Unincorporated, Fire, Hospital, ...
Levying or Recommending Authority		
Tax District Name		
Digest Year	2024	

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 (use countywide net value for inc&uninc; and district-wide value for special districts)		
Item 2	Total Assessed Value of Digest Class 'J'		
Item 3	Total Assessed Value of Digest Class 'F'		
Item 4	Total Assessed Value of SJ Exemption		
Item 5	Net Digest for Revenue Reducation Calculation	-	
Item 6	Aggregate Forest Land CU Value	-	
Item 7	Revenue Reduction Value	-	
Item 8	Percentage Loss	0.0000%	
Item 9	FLPA Reimbursement Value (3% Portion)	0	
Item 10	FLPA Reimbursement Value (Over 3%)	0	
Item 11	Total FLPA Reimbursement Value	0	

The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history or Form PT-32.1 (Rollback Calculation Form) THIS FORM IS PROVIDED FOR BUDGET PURPOSE ONLY

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date

FOR REVENUE DEPARTMENT USE ONLY

FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2024

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

Mailing Address:
 Department of Revenue
 Local Government Services Division
 4125 Welcome All Road, Suite 701
 Atlanta, GA 30349
<http://dor.georgia.gov/>

This certification must be accompanied by the following items in order to be processed:

1. Form PT-32.1A FLPA Revenue Reduction Calculation Worksheet.
2. Form PT-35 and PT-38 Millage Rate Certifications forms.
3. **A scanned copy of each recorded FLPA covenant document.**
4. Form PT-77A Adjustments from prior years, if applicable.

Electronic Application & Request of Forest Land Assistance: <https://sso.dor.ga.gov>

COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
DISTRICT NAME	2024 NET MILLAGE RATE	2024 REIMBURSEMENT VALUE ITEM #11, PT-32.1A	NET ADJUSTMENTS	NET 2024 FLPA GRANT AFTER ADJUSTMENTS	3% ADMIN FEE (Column 5 x 3%)	2024 AMOUNT TO BE PAID AFTER 3% FEE
COUNTY (If Inc/Uninc are same)						
INCORPORATED						
UNINCORPORATED						
SCHOOL MUNICIPALITY						
SPECIAL DISTRICTS (04 & Prior)						
TOTAL >>>						

I hereby certify that the information for each of the districts listed above is a true and accurate representation of the applicable "Millage Rate", the "Reimbursement Value", the total amount of the 2024 Forest Land Protection Reimbursement (in assessed value and tax dollars) and the "Adjustments" made to any previous or current tax year, and the "Net Grant Amount" actually allowed for all qualified properties as listed on the 2024 County, County School, Special Districts and Municipal tax digests.



Signature of Tax Commissioner _____

Date: _____

GIS PARCEL DATA

GIS Parcel Layer – an electronic copy of the GIS Parcel layer used in the compilation of the digest.








- Layer can be in either 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 using Windows File Explorer.

 Parcel.cpg	9/6/2017 12:12 PM	CPG File	1 KB
 Parcel.dbf	9/6/2017 12:12 PM	DBF File	2,196 KB
 Parcel.prj	4/18/2017 2:34 PM	PRJ File	1 KB
 Parcel.qix	12/15/2017 4:02 PM	QIX File	443 KB
 Parcel.shp	9/6/2017 12:12 PM	SHP File	4,961 KB
 Parcel.shp.xml	4/18/2017 2:34 PM	XML Document	1 KB
 Parcel.shx	9/6/2017 12:12 PM	SHX File	126 KB

- File Geodatabases are composed of a collection of Shapefiles and other system tables. If submitting in a File Geodatabase format please be sure that the Parcel Shapefile is included within the File Geodatabase.
- Please compress (zip) the files for submission.

GIS Tax District Layer – an electronic copy of the GIS Tax District layer used in the compilation of the digest.

- Layer can be in either 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 using Windows File Explorer.

 TaxDist.cpg	2/14/2018 9:37 AM	CPG File	1 KB
 TaxDist.dbf	2/14/2018 9:37 AM	DBF File	1,475 KB
 TaxDist.prj	2/14/2018 9:37 AM	PRJ File	1 KB
 TaxDist.sbn	2/14/2018 9:37 AM	SBN File	149 KB
 TaxDist.sbx	2/14/2018 9:37 AM	SBX File	7 KB
 TaxDist.shp	2/14/2018 9:37 AM	SHP File	4,961 KB
 TaxDist.shx	2/14/2018 9:37 AM	SHX File	126 KB

- File Geodatabases are composed of a collection of Shapefiles and other system tables. If submitting in a File Geodatabase format please be sure that the Tax District Shapefile is included within the File Geodatabase.
- Please compress (zip) the files for submission.

2024 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES



Department of Revenue

Frank O'Connell
Revenue Commissioner

Revised March 2024

<http://dor.georgia.gov/county-tax-digest-submission-package-2024>

TABLE OF CONTENTS

Introduction	Page 2
Requirement of levying and recommending authorities to advertise “Current Tax Digest and Five-Year History of Levy”	Page 3
Additional Rules for “Current Tax Digest and Five-Year History of Levy”	Page 4
Tips to ensure proper compliance in advertising the “Current Tax Digest and Five-Year History of Levy”	Page 5
Example of “Current Tax Digest and Five-Year History of Levy” advertisement for counties having different Incorporated and Unincorporated Millage Rates	Page 6
Example of “Current Tax Digest and Five-Year History of Levy” advertisement for counties having the same Incorporated and Unincorporated Millage Rates	Page 7
Requirement of levying and recommending authorities to advertise Intent to Increase Property Tax	Page 8
Intent to Increase Property Tax within Jurisdiction.....	Page 9
Substantive Rules and Regulations 560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.....	Page 12
Tips to ensure proper compliance with the rollback computation, press release, and three public hearings	Page 17
Example of Rollback Computation.....	Page 18
Example of Advertisement of Notice of Property Tax Increase	Page 19
Example of Press Release	Page 20
Time Line Example	Page 21

Introduction

This brochure is intended to provide guidelines for levying and recommending authorities' use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authority purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

Requirement of Levying and Recommending Authorities to Advertise “Five Year History and Current Digest”

48-5-32. Publication by county of ad valorem tax rate

(a) As used in this Code section, the term:

(1) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(2) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.

(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b) (1) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county and posted on such authority's website, if available:

(A) At least one week prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

(B) At least one week prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year.

(2) Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements, and such reports shall be posted in a prominent location on such authority's website, if available. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

Additional Rules for “Current Tax Digest and Five-Year History of Levy”

At least one week prior to the establishment of the current year’s millage rate by the levying authority and the certification of the recommending authority’s current year’s millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five-Year History of Levy”) shall be in a prominent location in the newspaper **and posted on such authority’s website**, if available, but not included with the legal advertisements. Information to be shown on the advertisement includes:

- For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied
- For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate
- For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase

Although cities and independent school systems fall under this same requirement, the State does not require that a copy of the “Current Tax Digest and Five-Year History” for cities or independent school systems be submitted at the time of digest submission.

Tips to Ensure Proper Compliance in Advertising the “Current Tax Digest and Five-Year History of Levy”

1. Five Year History and Current Digest must be posted on the authority’s website and evidence of the posting must be provided at digest submission.
2. Only the Maintenance & Operation levies must be advertised for the County and School.
3. In the case where any rollback millage (*i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services*) has been used to reduce the gross millage rate in either the Unincorporated or Incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates.
4. The total revenue required to be shown must not be reduced for commissions.
5. The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection.
6. The advertisement must be published no less than 7 days (1 full week) prior to the meeting where the final levy is adopted and posted on the authority’s website, if available.
7. Estimated figures may be used at the discretion of the levying or recommending authorities; however, if the percentage of actual revenue change as submitted in the digest is greater than 3% of the change in the total revenue as advertised, the advertisement is not in compliance and the levying or recommending authority must begin the process anew.
8. Make sure the meeting is held at the date, time and place advertised; if not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction.
9. Make sure the actual newspaper advertisement for County and School are included at the time of digest submission.

Example of Advertisement Separating Unincorporated and Incorporated

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 on July 18, 2024 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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 2024 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY								
I N C O R P O R A T E D A R E A	INCORPORATED	2019	2020	2021	2022	2023	2024	
	V A L U E	Real & Personal	199,954,952	211,731,731	225,087,251	250,322,056	275,854,599	290,117,554
		Motor Vehicles	35,119,703	32,925,010	25,878,818	24,710,058	23,976,791	20,473,604
		Mobile Homes	975,000	1,142,872	1,111,090	1,580,508	1,520,433	1,534,956
		Timber - 100%	0	0	0	0	0	0
		Heavy Duty Equipment	0	0	0	4,500	0	1,000
		Gross Digest	236,049,655	245,799,613	252,077,159	276,617,122	301,351,823	312,127,114
		Less Exemptions	22,855,750	25,220,811	30,816,419	32,344,151	33,011,268	35,535,511
	NET DIGEST VALUE	213,193,905	220,578,802	221,260,740	244,272,971	268,340,555	276,591,603	
	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollbacks (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
	TAX	NET M&O TAXES LEVIED	\$1,520,073	\$1,561,698	\$1,568,739	\$2,047,007	\$2,103,790	\$2,649,748
	U N I N C O R P O R A T E D A R E A	UNINCORPORATED	2019	2020	2021	2022	2023	2024
V A L U E		Real & Personal	320,762,355	374,799,118	384,509,546	374,548,401	519,355,182	553,957,984
		Motor Vehicles	48,333,186	48,129,771	46,612,218	45,812,674	45,284,635	31,107,904
		Mobile Homes	4,372,323	4,898,374	6,212,070	7,214,484	7,381,254	9,501,372
		Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment	0	0	20,000	0	5,000	0
		Gross Digest	374,296,754	428,384,566	438,473,015	428,858,596	572,089,701	594,705,137
		Less Exemptions	45,210,855	58,276,647	41,091,066	37,167,732	60,724,572	63,246,284
NET DIGEST VALUE		329,085,899	370,107,919	397,381,949	391,690,864	511,365,129	531,458,853	
R A T E		Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax & Insurance Premium)	1.7500	1.8000	1.9000	2.0000	2.2500	2.2500
		NET M&O MILLAGE RATE	6.5600	6.4900	6.4000	7.5900	6.8000	8.7800
TAX		NET M&O TAXES LEVIED	\$2,158,803	\$2,402,000	\$2,543,244	\$2,972,934	\$3,477,283	\$4,666,209
TOTAL		TOTAL	2019	2020	2021	2022	2023	2024
	TOTAL DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456	
	TOTAL M&O TAXES LEVIED	\$3,678,876	\$3,963,698	\$4,111,983	\$5,019,941	\$5,581,073	\$7,315,956	
	Net Tax \$ Increase		\$284,822	\$148,285	\$907,958	\$561,132	\$1,734,883	
	Net Tax % Increase		7.74%	3.74%	22.08%	11.18%	31.09%	

Example of Advertisement Combining County Unincorporated and Incorporated

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 on July 18, 2024 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY								
COUNTY WIDE		2019	2020	2021	2022	2023	2024	
C o u n t y w i d e	V A L U E	Real & Personal	520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
		Motor Vehicles	83,452,889	81,054,781	72,491,036	70,522,732	69,261,426	51,581,508
		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	4,500	0	1,000
		Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
		Less Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
	NET DIGEST VALUE	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456	
A r e a	R A T E	Gross Maintenance & Operation Millage	8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax)	1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE	7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
T A X		TOTAL M&O TAXES LEVIED	\$3,866,455	\$4,182,062	\$4,386,177	\$5,329,377	\$6,112,893	\$7,741,123
		Net Tax \$ Increase		\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231
		Net Tax % Increase		8.16%	4.88%	21.50%	14.70%	26.64%

Use this example for the Board of Education's
"CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

SPECIAL NOTE:

The actual "CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisements for County and School districts must be included at the time the digest is submitted to the Revenue Commissioner. The Commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.

Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

Rollback of Millage Rate to Offset Inflationary Increases: If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public hearings advertised and held before the final adoption of the millage rate.

Notification of Tax Increase with Three Public Hearings:

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

Publish Notice in Paper One Week before each Hearing:

The levying authority must publish a notice in the paper and on their official website one week in advance of each of these three public hearings.

Press Release to Explain Tax Increase:

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

Intent to Increase Property Tax

48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax.

(a) As used in this Code section, the term:

(1) "Ad valorem tax" or "property tax" means a tax imposed upon the assessed value of real property.

(2) "Certified tax digest" means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.

(3) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(4) "Mill" means one one-thousandth of a United States dollar.

(5) "Millage" or "millage rate" means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

(6) "Millage equivalent" means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.

(7) "Net assessed value" means the taxable assessed value of property after all exemptions.

(8) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

(9) "Roll-back rate" means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) "Taxing jurisdiction" means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(11) "Total net assessed value added by reassessments" means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000.00)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)* is approximately *(\$ increase)*.

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

(3) The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend, and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

(5) Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.

(d) Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.

(e) The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

(f) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Substantive Rules and Regulations

560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:

(a) **“Certified tax digest”** means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) **“Levying authority”** means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority’s purposes.

(c) **“Mill”** means one one-thousandth of a United States dollar.

(d) **“Millage rate”** means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority’s taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority’s maintenance and operating expenses.

(e) **“Millage equivalent”** means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year’s assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year’s millage rate.

(f) **“Net assessed value”** means the taxable assessed value of property after all exemptions have been deducted.

(g) **“Property tax”** means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) **“Recommending authority”** means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) **“Rollback rate”** means the previous year’s millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) **“Taxing jurisdiction”** means all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) **“Total net assessed value added by reassessments of existing real property”** means the total net assessed value added to or deducted from the certified tax digest as a result of revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) **Calculation of rollback rate.** The rollback rate shall be determined in the manner provided in this paragraph.

(a) **Estimating the certified tax digest.** The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) **Certification of digest to recommending and levying authorities.** As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) **Determination of rollback rate.** Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) **Advertisement of rollback rate, press release, and public hearing.** The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) **Procedure when rollback rate not exceeded.** Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) **Procedure when rollback rate is exceeded.** Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. **Schedule of public hearings.** The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) **Convenient public hearings.** Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) **Combination with other public hearings.** A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) **Timing of public hearings.** All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. **Advertisement of public hearings.** The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) **Location of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) **Size of Advertisement.** Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) **Frequency of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) **Combining with other advertisements.** The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) **Form of advertisement.** The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads **"NOTICE OF PROPERTY TAX INCREASE"** appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000)* is approximately *(\$ increase)*.

(vi) Determination of average dollar increase. The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average previous year's taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average previous year's taxable value for real property which has not been granted homestead exemption.

(vii) **Determination of percentage increase.** The "percentage increase over rollback rate" number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) **Press release.** At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority's intention to seek an increase in property taxes and the dates, times, and locations of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) **Certification to Commissioner to accompany digest.** Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. §48-5-345.

(a) **Evidence of compliance.** The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published

advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) **Incorrectly determined rollback rate.** When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) **Reductions to advertised millage rates.** When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings

1. Be sure that a separate rollback computation Form PT-32.1 is completed for each taxing district and purpose, i.e., County M&O, School M&O and Bond; and that the form is signed by all required officials.
2. Be sure that the Board of Tax Assessors has provided, for each district requiring a PT-32.1 form, the amount of inflationary growth for the current digest.
3. In the case where the insurance premium tax or adjustment for duplication of services has been used to reduce the gross millage rate for either the Incorporated or Unincorporated millage rate for the current or the previous tax year, thereby, creating a different millage rate in these areas, a separate rollback computation Form PT-32.1 must be completed.
4. Make sure that the “Notice of Property Tax Increase” includes the statutory language and no more or less than the required information.
5. Be sure the percentage increase computed on the PT-32.1 form is the amount advertised on the “Notice of Property Tax Increase” and not the percentage increase shown on the current year of the “Current Tax Digest and Five-Year History of Levy.”
6. Be sure the frequency and form of the advertisements announcing the three public hearings comply with the statutory requirements.
7. Be sure the newspaper showing the actual advertisements is included at the time of digest submission.
8. To better prepare the levying and recommending authorities in complying with the requirements of O.C.G.A. § 48-5-32.1, examples of the Rollback Computation Form PT-32.1, the press release and the notices announcing the three public hearings are shown on the following pages.

Example of Rollback Computation

The first step in determining whether the three public hearings must be advertised and held and a press release issued is to compute a rollback rate using the rollback form developed by the Department of Revenue for this purpose. Here is an example of one that has been completed:

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024				
COUNTY:	LEE	TAXING JURISDICTION:	COUNTYWIDE - BOARD OF COMMISSIONERS	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2023 DIGEST	REASSESSMENT OF	OTHER CHANGES	2024 DIGEST
		EXISTING REAL PROP	TO TAXABLE DIGEST	
REAL	685,417,394	2,066,360	46,292,102	733,775,856
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	69,261,426		(17,679,918)	51,581,508
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		74,247	137,877
HEAVY DUTY EQUIP	0		1,000	1,000
GROSS DIGEST	873,441,524		2,066,360	31,324,367
EXEMPTIONS	93,735,840	0	5,045,955	98,781,795
NET DIGEST	779,705,684	2,066,360	26,278,412	808,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2023 MILLAGE RATE:	7.840		2024 MILLAGE RATE:	9.580
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2023 Net Digest	PYD	779,705,684		
Net Value Added-Reassessment of Existing Real Property	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,278,412		
2024 Net Digest	CYD	808,050,456	(PYD+RVA+NAG)	
2023 Millage Rate	PYM	7.840	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	7.820	PYM - ME	
CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2024 Proposed Millage Rate for Taxing Jurisdiction exceeds Rollback Millage		Rollback Millage Rate	7.820	
Rate computed above, this section will automatically calculate the amount of increase in		2024 Millage Rate	9.580	
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2) propo		Percentage Tax Increase	22.51%	

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the "CURRENT 2024 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing.

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2024 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 11, 2024 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 18, 2024 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.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 11, 2024.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER
MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the “**NOTICE OF PROPERTY TAX INCREASE**” is published in the newspaper. It is not required that the local media publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2024 property taxes it will levy this year by 22.51 percent over the rollback millage rate.

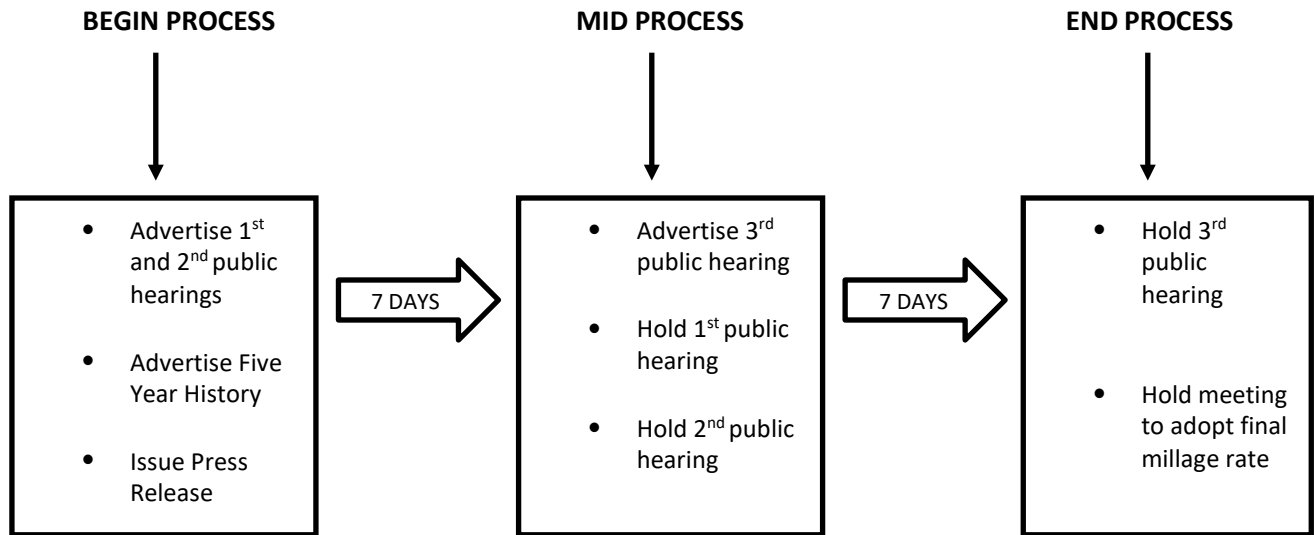
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, 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 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 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 11, 2024 at 11:30 AM and 6:00 PM and on July 18, 2024 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



PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: _____ TAXING JURISDICTION: _____

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: _____ 2024 MILLAGE RATE: _____

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2024 Net Digest	CYD	0	(PYD+RVA+NAG)
2023 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	0.000	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds 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. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.000
	2024 Millage Rate	0.000
	Percentage Tax Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

 Chairman, Board of Tax Assessors Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

 Tax Collector or Tax Commissioner Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. § 48-5-32.1 for the taxing jurisdiction for tax year 2024 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2024 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 exceeds the rollback rate, I certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. §§ 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published "five year history and current digest" advertisement and the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

If the final millage rate set by the authority of the taxing jurisdiction for tax year 2023 does not exceed the rollback rate, I certify that the required "five year history and current digest" advertisement has been published in accordance with O.C.G.A. § 48-5-32 as evidenced by the attached copy of such advertised report.

 Responsible Party Title Date



**GEORGIA DEPARTMENT
OF REVENUE
Local Government
Services Division**

2024

**Electronic Digest Submission
Procedures**

March 2024

- **COSS: County Online Self Services**
 - <https://sso.dor.ga.gov>
- **Digest Online Submission process starts here in COSS:**
- COSS application has been enhanced to allow County Vendors and Tax Commissioner Office Support Staff to submit digest using COSS Online System.
 - Authorized County Users can Search/View and Submit County Digests using the COSS System.
- Import PT10A XML File:
- Select Digest Year and County
- Check the Tax Districts to Import
- Click Choose File Button – This will allow you to choose the file you wish to import.
- Click Import Button – This should import the selected files.
- XML files failed to import due to errors within the XML files.
- These errors must be corrected before XML files will import.
- COSS Users will see a message listing the tax districts numbers, those have been imported
- All errors will get highlighted with a red * against each field under Consolidation Sheets Summary
- COSS is configured to allow Digest online users to save Consolidation Sheets with Errors and resume whenever user is ready to proceed further with Digest Submission.
- Tooltips as highlighted in black color below can be viewed by hovering over the tax districts and the status field's data under Consolidation Sheets
- - "Save Consolidation Sheet" button will remain disabled until the PT10A xml file/Consolidation sheet data is imported, and sheets are ready for user review.
- "Submit Digest" button (next to Import File Section), will remain disabled until all consolidation sheets have been verified and errors are resolved.
- after all the Consolidation Sheets errors have been resolved:
- "Submit Digest" button will get enabled
- Status against each Tax District will get changed to "Successfully Validated".
 - Hovering over to the message will show a tooltip guiding users to click "Submit" button.
- 'Save Consolidation Sheet' button remains enabled, allowing users to make any changes to the consolidation sheet before digest is submitted.
- Users can print the Consolidation Sheet Summary by clicking on the "Print Consolidation Sheet" button

- After the Digest has been submitted:
- Digest/Consolidation Sheet's status is changed from "Being Processed" to "**Submitted**"
- Tooltip to let users know that changes are not allowed
- Save Consolidation Button is disabled
- Import File and "Submit Digest" Button section is no longer visible.
 - This section appears only if digest is in Being Processed Status.
- Consolidation sheets can be accessed by clicking on the Tax District Hyper Link
- Both Digest and Consolidation Sheets Status is now showing up as "Completed"
- "Save Consolidation Sheet" button is disabled.
 - Digest is completed so nothing can be done in COSS
- "Print Consolidation Sheet" button is enabled.
 - COSS Users are permitted to Print Consolidation Sheets Summary irrespective of the Digest/Consolidation Sheet Status.

- **VENDOR INFORMATION:**

- Name
- Address
- Phone Number
- Email
- Employer: Name, Address, Phone Number, FEI#
- County or Counties Represented

Appling	001	Cobb	033	Grady	065
Atkinson	002	Coffee	034	Greene	066
Bacon	003	Colquitt	035	Gwinnett	067
Baker	004	Columbia	036	Habersham	068
Baldwin	005	Cook	037	Hall	069
Banks	006	Coweta	038	Hancock	070
Barrow	007	Crawford	039	Haralson	071
Bartow	008	Crisp	040	Harris	072
Ben Hill	009	Dade	041	Hart	073
Berrien	010	Dawson	042	Heard	074
Bibb	011	Decatur	043	Henry	075
Bleckley	012	Dekalb	044	Houston	076
Brantley	013	Dodge	045	Irwin	077
Brooks	014	Dooly	046	Jackson	078
Bryan	015	Dougherty	047	Jasper	079
Bulloch	016	Douglas	048	Jeff Davis	080
Burke	017	Early	049	Jefferson	081
Butts	018	Echols	050	Jenkins	082
Calhoun	019	Effingham	051	Johnson	083
Camden	020	Elbert	052	Jones	084
Candler	021	Emanuel	053	Lamar	085
Carroll	022	Evans	054	Lanier	086
Catoosa	023	Fannin	055	Laurens	087
Charlton	024	Fayette	056	Lee	088
Chatham	025	Floyd	057	Liberty	089
Chattahoochee	026	Forsyth	058	Lincoln	090
Chattooga	027	Franklin	059	Long	091
Cherokee	028	Fulton	060	Lowndes	092
Clarke	029	Gilmer	061	Lumpkin	093
Clay	030	Glascokk	062	Macon	094
Clayton	031	Glynn	063	Madison	095
Clinch	032	Gordon	064	Marion	096

McDuffie	097	Sumter	129
McIntosh	098	Talbot	130
Meriwether	099	Taliaferro	131
Miller	100	Tattnall	132
Mitchell	101	Taylor	133
Monroe	102	Telfair	134
Montgomery	103	Terrell	135
Morgan	104	Thomas	136
Murray	105	Tift	137
Muscogee	106	Toombs	138
Newton	107	Towns	139
Oconee	108	Treutlen	140
Oglethorpe	109	Troup	141
Paulding	110	Turner	142
Peach	111	Twiggs	143
Pickens	112	Union	144
Pierce	113	Upson	145
Pike	114	Walker	146
Polk	115	Walton	147
Pulaski	116	Ware	148
Putnam	117	Warren	149
Quitman	118	Washington	150
Rabun	119	Wayne	151
Randolph	120	Webster	152
Richmond	121	Wheeler	153
Rockdale	122	White	154
Schley	123	Whitfield	155
Screven	124	Wilcox	156
Seminole	125	Wilkes	157
Spalding	126	Wilkinson	158
Stephens	127	Worth	159
Stewart	128		

001 - APPLING

00 - APPLING COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BAXLEY	10 - SURRENCY
15 - COUNTY UNINCORPORATED	17 - GRAHAM
20 - COUNTY FIRE DIST	

002 - ATKINSON

00 - ATKINSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - PEARSON	10 - WILLACOOCHEE
15 - COUNTY UNINCORPORATED	

003 - BACON

00 - BACON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALMA	10 - COUNTY UNINCORPORATED

004 - BAKER

00 - BAKER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - NEWTON	10 - COUNTY UNINCORPORATED

005 - BALDWIN

00 - BALDWIN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - MILLEDGEVILLE	10 - COUNTY UNINCORPORATED

006 - BANKS

00 - BANKS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALTO - BANKS	10 - BALDWIN - BANKS
15 - GILLSVILLE	20 - HOMER
25 - LULA	30 - MAYSVILLE - BANKS
35 - COUNTY UNINCORPORATED	

007 - BARROW

00 - BARROW COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DIST	05 - AUBURN - BARROW
10 - BETHLEHEM	15 - CARL
25 - STATHAM	30 - WINDER
40 - COUNTY UNINCORPORATED	50 - BRASELTON
51 - CID BRASELTON	52 - COUNTY WIDE DEVELOPMENT AUTH

008 - BARTOW

00 - BARTOW COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ADAIRSVILLE	07 - CARTERSVILLE
15 - EMERSON	17 - IND SCHOOL CARTERSVILLE
20 - EUHARLEE	25 - KINGSTON
30 - TAYLORSVILLE	35 - WHITE
40 - COUNTY UNINCORPORATED	41 - NOT USED FOR DIGEST
55 - CARTERSVILLE D/T DEV AUTH	70 - CID RED TOP MOUNTAIN
75 - TAD - E MAIN	76 - TAD - ETOWAH/ALLATOONA EMMERSON
77 - TAD - ETOWAH/ALLATOONA CO	

009 - BEN HILL

00 - BEN HILL COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
07 - FITZGERALD	10 - COUNTY UNINCORPORATED

010 - BERRIEN

00 - BERRIEN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALAPAHA	10 - ENIGMA
15 - NASHVILLE	20 - RAY CITY
25 - COUNTY UNINCORPORATED	

011 - BIBB

00 - BIBB COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
16 - BID MIDDLE GA EDUC CORR	17 - BID DOWNTOWN
30 - NOT USED FOR DIGEST	90 - TAD - #7
91 - TAD - #8	92 - TAD - #9

012 - BLECKLEY

00 - BLECKLEY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALLENTOWN	10 - COCHRAN
15 - COUNTY UNINCORPORATED	

013 - BRANTLEY

00 - BRANTLEY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - HOBOKEN	10 - NAHUNTA
11 - COUNTY FIRE -INC NAHUNTA VFD	15 - COUNTY FIRE -UNINC CALVARY VFD
21 - COUNTY FIRE -UNINC HOBOKEN VFD	22 - COUNTY FIRE -UNINC HRTNSE VFD
23 - COUNTY FIRE -UNINC NAHUNTA VFD	25 - COUNTY FIRE -UNINC WSVLLE VFD
35 - COUNTY UNINCORPORATED	40 - COUNTY FIRE -UNINC

014 - BROOKS

00 - BROOKS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BARWICK	10 - MORVEN
15 - PAVO	20 - QUITMAN
35 - COUNTY UNINCORPORATED	40 - COUNTY WIDE DEVELOPMENT AUTH

015 - BRYAN

00 - BRYAN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - PEMBROKE	10 - RICHMOND HILL
15 - COUNTY UNINCORPORATED	90 - TAD #1 RICHMOND HILL

016 - BULLOCH

00 - BULLOCH COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BROOKLET	06 - COUNTY FIRE - UNINC STSBORO
09 - COUNTY FIRE - RURAL	10 - PORTAL
11 - REGISTER	15 - STATESBORO
25 - COUNTY UNINCORPORATED	26 - NOT USED FOR DIGEST
30 - TAD - GATEWAY	35 - TAD - SOUTH MAIN
36 - TAD OLD REGISTER	

017 - BURKE

00 - BURKE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLYTHE	06 - COUNTY FIRE DISTRICT
10 - GIRARD	15 - KEYSVILLE
20 - MIDVILLE	25 - SARDIS
30 - WAYNESBORO	35 - COUNTY UNINCORPORATED
40 - VIDETTE	

018 - BUTTS

00 - BUTTS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - FLOVILLA	10 - JACKSON
15 - JENKINSBURG	20 - COUNTY UNINCORPORATED
25 - COUNTY WIDE HOSPITAL	

019 - CALHOUN

00 - CALHOUN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ARLINGTON - CALHOUN	10 - EDISON
15 - LEARY	20 - MORGAN
25 - COUNTY UNINCORPORATED	

020 - CAMDEN

00 - CAMDEN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - KINGSLAND	10 - ST. MARYS
15 - WOODBINE	20 - COUNTY UNINCORPORATED
22 - COUNTY SSD - UNINC 41	25 - COUNTY SSD - UNINC 42
30 - COUNTY SSD - UNINC 43	35 - COUNTY SSD - UNINC 40
40 - COUNTY SSD WOODBINE	90 - TAD - ST MARYS
91 - TAD - KINGSLAND	92 - KINGSLAND TAD #2
93 - ST. MARY's TAD #3	

021 - CANDLER

00 - CANDLER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - METTER	10 - PULASKI
15 - COUNTY UNINCORPORATED	20 - COUNTY WIDE HOSPITAL

022 - CARROLL

00 - CARROLL COUNTY	01 - STATE
02 - SCHOOL	05 - BOWDON
17 - CARROLLTON	20 - MT ZION
25 - ROOPVILLE	30 - TEMPLE
35 - VILLA RICA	40 - WHITESBURG
45 - COUNTY UNINCORPORATED	57 - IND SCHOOL CARROLLTON
60 - COUNTY INC - CARROLLTON	61 - COUNTY INC - BREMEN
65 - COUNTY INC - OTHER	70 - BREMEN 40% - CARROLL
75 - IND SCHOOL BREMEN 40%	90 - TAD #1 - VILLA RICA
91 - TAD 1 CARROLLTON	

023 - CATOOSA

00 - CATOOSA COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - FORT OGLETHORPE	10 - RINGGOLD
15 - COUNTY UNINCORPORATED	

024 - CHARLTON

00 - CHARLTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - FOLKSTON	10 - HOMELAND
15 - COUNTY UNINCORPORATED	

025 - CHATHAM

00 - CHATHAM COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLOOMINGDALE	06 - COUNTY SSD - UNINC
10 - GARDEN CITY	20 - POOLER
25 - PORT WENTWORTH	30 - SAVANNAH
40 - THUNDERBOLT	45 - TYBEE ISLAND
50 - VERNONBURG	55 - CHATHAM AREA TRANSIT DISTRICT
60 - COUNTY UNINCORPORATED	90 - TAD - #1 EAST SAVANNAH

026 - CHATTAHOOCHEE

00 - CHATTAHOOCHEE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CUSSETA	10 - COUNTY UNINCORPORATED

027 - CHATTOOGA

00 - CHATTOOGA COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - LYERLY	10 - MENLO
15 - SUMMERVILLE 100%	17 - TRION
25 - COUNTY UNINCORPORATED	27 - IND SCHOOL TRION

028 - CHEROKEE

00 - CHEROKEE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BALL GROUND	06 - COUNTY FIRE DIST - UNINC
08 - COUNTY FIRE DIST - INC BALL GR	09 - COUNTY FIRE DIST - INC NELSON
10 - CANTON	11 - CID CANTON
15 - HOLLY SPRINGS	18 - HOLLY SPRINGS FIRE
19 - WALESKA FIRE	20 - MOUNTAIN PARK
25 - NELSON - CHEROKEE	26 - NOT USED FOR DIGEST

028 - CHEROKEE

30 - WALESKA	35 - WOODSTOCK
50 - COUNTY UNINCORPORATED	55 - COUNTY WIDE RECREATION BOND
90 - TAD - CITY OF WOODSTOCK	91 - TAD - CITY OF HOLLY SPRINGS
92 - TAD - CITY OF CANTON	

029 - CLARKE

00 - CLARKE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
15 - BOGART	17 - ATHENS D/T DEV AUTH
20 - WINTERVILLE	50 - NOT USED FOR DIGEST
55 - NOT USED FOR DIGEST	60 - NOT USED FOR DIGEST
65 - NOT USED FOR DIGEST	90 - TAD #1 ATHENS-CLARKE
91 - TAD #2 ATHENS-CLARKE	92 - TAD #3 ATHENS-CLARKE
93 - TAD #4 ATHENS-CLARKE	94 - TAD #5 ATHENS-CLARKE
95 - TAD #6 ATHENS-CLARKE	

030 - CLAY

00 - CLAY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLUFFTON	10 - FORT GAINES
15 - COUNTY UNINCORPORATED	

031 - CLAYTON

00 - CLAYTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DISTRICT	05 - COLLEGE PARK
10 - FOREST PARK	15 - JONESBORO
20 - LAKE CITY	25 - LOVEJOY
30 - MORROW	35 - RIVERDALE
45 - COUNTY UNINCORPORATED	60 - NOT USED FOR DIGEST
61 - NOT USED FOR DIGEST	90 - TAD - ELLENWOOD TOWN CENTER
91 - TAD - CENTRAL CLAYTON CORRIDOR	92 - TAD - FOREST PARK REDEV
93 - TAD - NORTHWEST CLAYTON	94 - TAD - RIVERDALE
95 - TAD - MOUNTAIN VIEW	96 - AIRPORT SOUTH CID

032 - CLINCH

00 - CLINCH COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
15 - HOMERVILLE	20 - COUNTY UNINCORPORATED
30 - COUNTY WIDE DEVELOPMENT AUTH	40 - COUNTY WIDE HOSPITAL

033 - COBB

00 - COBB COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ACWORTH	06 - COUNTY FIRE DISTRICT
07 - LOCKHEED	10 - AUSTELL
15 - KENNESAW	17 - MARIETTA
27 - IND SCHOOL MARIETTA	30 - POWDER SPRINGS
35 - SMYRNA	40 - COUNTY UNINCORPORATED
55 - CID CUMBERLAND 01	56 - MARIETTA D/T DEV AUTHORITY
57 - COUNTY SSD CUMBERLAND 02	58 - COUNTY SSD SIX FLAGS AREA
60 - CID TOWNCENTER	61 - CID MARIETTA
65 - NOT USED FOR DIGEST	66 - NOT USED FOR DIGEST
67 - NOT USED FOR DIGEST	68 - NOT USED FOR DIGEST
69 - NOT USED FOR DIGEST	70 - NOT USED FOR DIGEST
71 - NOT USED FOR DIGEST	90 - TAD - ACWORTH #1 LAKESIDE
92 - TAD - MARIETTA #1A CENTER CITY	94 - TAD - MARIETTA #3 CCP
96 - TAD - SMYRNA #1 ATL RD CORR	20 - MABLETON

034 - COFFEE

00 - COFFEE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - AMBROSE	10 - BROXTON
15 - DOUGLAS	20 - NICHOLLS
25 - COUNTY UNINCORPORATED	30 - COUNTY SSD - COUNTYWIDE
35 - CITY OF DOUGLAS TAD #1	

035 - COLQUITT

00 - COLQUITT COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BERLIN	06 - COUNTY SSD

035 - COLQUITT

10 - DOERUN	15 - ELLENTON
20 - FUNSTON	25 - MOULTRIE
30 - NORMAN PARK	40 - RIVERSIDE
45 - COUNTY UNINCORPORATED	50 - COUNTY WIDE DEVELOPMENT AUTH
55 - COUNTY WIDE RECREATION	

036 - COLUMBIA

00 - COLUMBIA COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GROVETOWN	10 - HARLEM
15 - COUNTY UNINCORPORATED	25 - COUNTY FIRE DIST - UNINC
30 - NOT USED FOR DIGEST	35 - NOT USED FOR DIGEST
40 - NOT USED FOR DIGEST	45 - NOT USED FOR DIGEST

037 - COOK

00 - COOK COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ADEL	10 - CECIL
15 - LENOX	20 - SPARKS
25 - COUNTY UNINCORPORATED	

038 - COWETA

00 - COWETA COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
06 - COUNTY FIRE DISTRICT	10 - GRANTVILLE
11 - GRANTVILLE ANNEXED	15 - HARALSON
20 - MORELAND	25 - NEWNAN
30 - PALMETTO	31 - PALMETTO ANNEXED
35 - SENOIA	40 - SHARPSBURG
45 - TURIN	50 - COUNTY UNINCORPORATED
54 - CHATTAHOOCHEE HILLS	55 - SENOIA ANNEXED
60 - NEWNAN ANNEXED	70 - NOT USED FOR DIGEST
75 - NOT USED FOR DIGEST	90 - FIRE BOND

039 - CRAWFORD

00 - CRAWFORD COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ROBERTA	10 - COUNTY UNINCORPORATED

040 - CRISP

00 - CRISP COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ARABI	06 - COUNTY SSD - UNINC
10 - CORDELE	15 - COUNTY UNINCORPORATED

041 - DADE

00 - DADE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - TRENTON	10 - COUNTY UNINCORPORATED

042 - DAWSON

00 - DAWSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - DAWSONVILLE	10 - COUNTY UNINCORPORATED

043 - DECATUR

00 - DECATUR COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DISTRICT	05 - ATTAPULGUS
10 - BAINBRIDGE	15 - BRINSON
20 - CLIMAX	25 - COUNTY UNINCORPORATED
30 - COUNTY WIDE DEVELOPMENT AUTH	31 - COUNTY WIDE LIBRARY
33 - COUNTY WIDE RECREATION	34 - COUNTY SSD - UNINC
35 - COUNTY WIDE HOSPITAL	36 - COUNTY WIDE ECON DEV BONDS

044 - DEKALB

00 - DEKALB COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DISTRICT	07 - ATLANTA
09 - COUNTY SSD - ATLANTA	10 - AVONDALE ESTATES
12 - COUNTY SSD - AVONDALE EST	13 - BROOKHAVEN
14 - COUNTY SSD - BROOKHAVEN	15 - CHAMBLEE

044 - DEKALB

17 - IND SCHOOL ATLANTA	19 - COUNTY SSD - CHAMBLEE
20 - CLARKSTON	22 - COUNTY SSD - CLARKSTON
23 - COUNTY SSD - DORAVILLE	24 - COUNTY SSD - LITHONIA
25 - COUNTY SSD - DORAVILLE 2	26 - COUNTY SSD - DORAVILLE 2 ANNEX
30 - DORAVILLE	75 - DORAVILLE SSD
32 - DUNWOODY	34 - COUNTY SSD - DUNWOODY
35 - LITHONIA	37 - DECATUR 50%
38 - COUNTY SSD - DECATUR	40 - PINE LAKE
42 - COUNTY SSD - PINE LAKE	43 - BROOKHAVEN ANNEX
45 - STONE MOUNTAIN	48 - COUNTY SSD - STONE MOUNTAIN
49 - CID TUCKER SUMMIT	50 - COUNTY UNINCORPORATED
51 - COUNTY SSD - UNINC	53 - BROOKHAVEN ANNEX B
55 - LENOX PARK	58 - CID ASSEMBLY
59 - CID GREATER CONLEY INDUSTRIAL	60 - CID PERIMETER 01
61 - CID TUCKER	62 - CID EAST METRO
63 - CID LITTLE 5 POINTS	65 - CID DORAVILLE TILLY MILL
66 - CID CHAMBLEE DORAVILLE	67 - IND SCHOOL DECATUR 50%
70 - COUNTY SSD - TUCKER	71 - TUCKER
72 - STONECREST	73 - COUNTY SSD - STONECREST
74 - ATLSSD	90 - TAD - #2 AVN/04 T204
91 - TAD - #1 KEN/04 T104	92 - TAD - #1 KEN/14 T114
93 - TAD - AVONDALE TAV1	94 - TAD - #3 BRIAR/04 T304
95 - TAD - STONE MOUNTAIN CITY	96 - TAD - BRIAR/20 T320
76 - BROOKHAVEN SSD	89 - TAD #4 MARKET SQUARE
97 - TAD - CITY OF DECATUR	98 - TAD - CITY OF DORAVILLE
88 - TAD #5 SOUTHWEST DEKALB	

045 - DODGE

00 - DODGE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CHAUNCEY	10 - CHESTER
15 - EASTMAN	20 - MILAN
25 - RHINE	30 - COUNTY UNINCORPORATED

046 - DOOLY

00 - DOOLY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BYROMVILLE	10 - LILLY
15 - PINEHURST	20 - UNADILLA
25 - VIENNA	30 - COUNTY UNINCORPORATED
40 - DOOLING	

047 - DOUGHERTY

00 - DOUGHERTY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALBANY	20 - COUNTY UNINCORPORATED
35 - COUNTY SSD - UNINC	90 - TAD - 1 DISTRICT 06

048 - DOUGLAS

00 - DOUGLAS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - AUSTELL	10 - DOUGLASVILLE
15 - VILLA RICA	20 - COUNTY UNINCORPORATED
25 - NOT USED FOR DIGEST	31 - DOUGLASVILLE TAD
35 - NOT USED FOR DIGEST	32 - DOUGLAS TAD #1 LEE ROAD EXT

049 - EARLY

00 - EARLY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ARLINGTON - EARLY	10 - BLAKELY
15 - DAMASCUS	20 - JAKIN
25 - COUNTY UNINCORPORATED	

050 - ECHOLS

00 - ECHOLS COUNTY	01 - STATE
02 - SCHOOL	05 - COUNTY UNINCORPORATED

051 - EFFINGHAM

00 - EFFINGHAM COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GUYTON	10 - RINCON
15 - SPRINGFIELD	20 - COUNTY UNINCORPORATED

051 - EFFINGHAM

30 - COUNTY WIDE INDUSTRIAL AUTH	35 - COUNTY WIDE HOSPITAL
40 - COUNTY SSD - PUBLIC WORKS	45 - COUNTY RECREATION
50 - RINCON-FORT HOWARD	51 - COUNTY SSD - RINCON/FT HWRD
60 - COUNTY PARKS	

052 - ELBERT

00 - ELBERT COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BOWMAN	10 - ELBERTON
15 - COUNTY UNINCORPORATED	

053 - EMANUEL

00 - EMMANUEL COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ADRIAN	10 - GARFIELD
15 - STILLMORE	20 - SUMMERTOWN
25 - SWAINSBORO	30 - TWIN CITY
35 - COUNTY UNINCORPORATED	40 - OAK PARK
45 - COUNTY SSD - UNINC #1	50 - COUNTY SSD - TWIN CITY #3
55 - COUNTY SSD - GARFIELD #4	60 - COUNTY SSD - ADRIAN #5
65 - COUNTY SSD - STILLMORE #7	70 - NUNEZ
75 - COUNTY SSD - NUNEZ	80 - COUNTY SSD - OAK PARK
85 - COUNTY SSD - SUMMERTOWN #6	90 - COUNTY WIDE DEVELOPMENT AUTH

054 - EVANS

00 - EVANS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BELLVILLE	10 - CLAXTON
15 - DAISY	20 - HAGAN
25 - COUNTY UNINCORPORATED	30 - COUNTY WIDE HOSPITAL

055 - FANNIN

00 - FANNIN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLUE RIDGE	10 - MCCAYSVILLE
20 - MORGANTON	25 - COUNTY UNINCORPORATED

056 - FAYETTE

00 - FAYETTE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BROOKS	08 - COUNTY INC - BROOKS
10 - FAYETTEVILLE	13 - COUNTY INC - FAYETTEVILLE
15 - PEACHTREE CITY	18 - COUNTY INC - PEACHTREE CITY
20 - TYRONE	23 - COUNTY INC - TYRONE
30 - COUNTY UNINCORPORATED	35 - COUNTY EMS
40 - COUNTY WIDE EMERGENCY SVC	45 - COUNTY FIRE DISTRICT
46 - NOT USED FOR DIGEST	90 - TAD - FAYETTEVILLE

057 - FLOYD

00 - FLOYD COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CAVE SPRINGS	06 - COUNTY FIRE DIST - UNINC
07 - ROME	15 - COUNTY UNINCORPORATED
17 - IND SCHOOL ROME	19 - CO UNINC SOLID WASTE
20 - BID ROME	90 - TAD - #1 ROME
91 - TAD - #2 ROME	92 - TAD - #1 BID
94 - TAD - #3 ROME	95 - TAD - #4 ROME

058 - FORSYTH

00 - FORSYTH COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DIST - COUNTYWIDE	05 - CUMMING
08 - CID SOUTH FORSYTH	10 - COUNTY UNINCORPORATED

059 - FRANKLIN

00 - FRANKLIN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CANON	10 - CARNESVILLE
15 - FRANKLIN SPRINGS	20 - LAVONIA
30 - ROYSTON	35 - COUNTY UNINCORPORATED
40 - COUNTY WIDE DEVELOPMENT AUTH	

00 - FULTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - NOT USED FOR DIGEST	05 - ALPHARETTA
06 - NOT USED FOR DIGEST	07 - ATLANTA
10 - NOT USED FOR DIGEST	15 - COLLEGE PARK
17 - IND SCHOOL ATLANTA	18 - CHATTAHOOCHEE HILLS
20 - EAST POINT	25 - FAIRBURN
30 - HAPEVILLE	31 - MILTON
32 - JOHNS CREEK	35 - MOUNTAIN PARK
40 - PALMETTO	41 - TAD-SOUTH FULTON EASTSIDE
42 - TAD-SOUTH FULTON WESTSIDE	45 - ROSWELL
50 - UNION CITY	44 - TAD #2 ALPHARETTA
51 - CID AIRPORT WEST	52 - CID NORTH FULTON
53 - NOT USED FOR DIGEST	54 - NOT USED FOR DIGEST
55 - COUNTY UNINCORPORATED	56 - CID FULTON INDUSTRIAL 55D
57 - NOT USED FOR DIGEST	58 - NOT USED FOR DIGEST
59 - SOUTH FULTON	60 - CID SPECIAL 01
62 - COUNTY SSD SOUTH FULTON	66 - TAD - UNION CITY TOWN CENTER
67 - COUNTY SSD FULTON INDUSTRIAL	68 - TAD - HAPEVILLE
69 - TAD - CAMPBELLTON	71 - TAD - EAST POINT #2
72 - TAD - HOLLOWELL	73 - TAD - FULTON METROPOLITAN
74 - TAD - STADIUM	75 - CID SOUTH FULTON
76 - CID FAIRBURN/SO FULTON 25	78 - CID LITTLE 5 POINTS
79 - CID WESTSIDE	80 - NOT USED FOR DIGEST
81 - NOT USED FOR DIGEST	82 - CID BUCKHEAD
83 - NOT USED FOR DIGEST	85 - CID ATLANTA/MIDTOWN 05C
86 - TAD - ATLANTIC STEEL	88 - CID ROSWELL NO FULTON 45A
89 - TAD - COLLEGE PARK	90 - CID MIDTOWN
91 - TAD - ATLANTA PRINCETON LAKE	92 - TAD - ATLANTA BELTLINE
93 - TAD - EAST POINT #1	94 - TAD - EASTSIDE
95 - CID PERIMETER	96 - TAD - PERRY BOLTON #3
97 - TAD - WESTSIDE	98 - CID DOWNTOWN

060 - FULTON

99 - SANDY SPRINGS	43 - TAD UNION CITY #2
08 - WEST END	09 - BELTLINE SSD

061 - GILMER

00 - GILMER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - EAST ELLIJAY	10 - ELLIJAY
15 - COUNTY UNINCORPORATED	

062 - GLASCOCK

00 - GLASCOCK COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - EDGE HILL	10 - GIBSON
15 - MITCHELL	20 - COUNTY UNINCORPORATED

063 - GLYNN

00 - GLYNN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BRUNSWICK	06 - COUNTY FIRE - UNINC 3,4,5
10 - COUNTY FIRE - UNINC 2 RURAL	25 - CO UNINC - JEKYLL ISLAND
30 - COUNTY UNINCORPORATED	36 - COUNTY WIDE CAPITAL PROJECTS
37 - COUNTY SSD - EMS	38 - COUNTY SSD - POLICE
39 - COUNTY SSD - JEKYLL #6	41 - COUNTY SSD - SEA ISLAND #5
90 - TAD 1 CITY OF BRUNSWICK	50 - NOT USED FOR DIGEST

064 - GORDON

00 - GORDON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
07 - CALHOUN	10 - FAIRMOUNT
15 - PLAINVILLE	17 - IND SCHOOL CALHOUN
18 - RESACA	25 - COUNTY UNINCORPORATED

065 - GRADY

00 - GRADY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CAIRO	10 - WHIGHAM
15 - COUNTY UNINCORPORATED	

066 - GREENE

00 - GREENE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GREENSBORO	10 - SILOAM
15 - UNION POINT	20 - WHITE PLAINS
25 - WOODVILLE	30 - COUNTY UNINCORPORATED
31 - COUNTY WIDE LIBRARY	32 - COUNTY WIDE RECREATION
35 - COUNTY FIRE - LIBERTY	40 - COUNTY FIRE - WALKER CHURCH
45 - COUNTY FIRE - OLD SALEM	50 - COUNTY FIRE - GREENSBORO
55 - COUNTY FIRE - UNION POINT	60 - COUNTY FIRE - SILOAM
65 - COUNTY FIRE - WOODVILLE	70 - NOT USED FOR DIGEST
75 - NOT USED FOR DIGEST	80 - NOT USED FOR DIGEST
85 - NOT USED FOR DIGEST	86 - COUNTY FIRE - GRESHAMVILLE
87 - COUNTY FIRE - WHITE PLAINS	88 - NOT USED FOR DIGEST
89 - NOT USED FOR DIGEST	90 - NOT USED FOR DIGEST

067 - GWINNETT

00 - GWINNETT COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BERKELEY LAKE	06 - BRASELTON
07 - BUFORD	08 - AUBURN - GWINNETT
09 - CID EVERMORE	10 - CID GWINNETT VILLAGE
11 - CID LILBURN	12 - CID GWINNETT PLACE
13 - CID SUGARLOAF	15 - DACULA
17 - IND SCHOOL BUFORD	20 - DULUTH
25 - GRAYSON	30 - LAWRENCEVILLE
35 - LILBURN	40 - LOGANVILLE
45 - NORCROSS	46 - PEACHTREE CORNERS
50 - REST HAVEN	55 - SNELLVILLE
60 - SUGAR HILL	63 - ECONOMIC DEVELOPMENT
64 - COUNTY POLICE	65 - SUWANEE
66 - COUNTY SSD - UNINC CODE ENF	67 - SSD LOGANVILLE EMS
68 - COUNTY FIRE AND EMS	69 - CID BRASELTON
70 - COUNTY UNINCORPORATED	71 - TAD - GWINNETT #1 JIMMY CARTER

067 - GWINNETT

72 - TAD - GWINNETT #2 INDIAN TRAIL	73 - TAD - GWINNETT #3 PARK PLACE
74 - TAD - GWINNETT #4 LAKE LUCERNE	75 - TAD - GWINNETT #5 GW PLACE
76 - TAD - LAWRENCEVILLE #1 HWY 120	78 - TAD - GWINNETT #6 THE EXCHANGE
83 - TAD - NORCROSS #1 CENTER EAST	84 - TAD - DULUTH 2 DOWNTOWN
85 - COUNTY WIDE RECREATION	86 - NOT USED FOR DIGEST
87 - NOT USED FOR DIGEST	88 - NOT USED FOR DIGEST
89 - NOT USED FOR DIGEST	90 - NOT USED FOR DIGEST
91 - NOT USED FOR DIGEST	92 - NOT USED FOR DIGEST
93 - NOT USED FOR DIGEST	94 - NOT USED FOR DIGEST
95 - NOT USED FOR DIGEST	96 - TAD - SUWANEE GATEWAY
97 - TAD - LILBURN	

068 - HABERSHAM

00 - HABERSHAM COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALTO - HABERSHAM	10 - BALDWIN - HABERSHAM
15 - CLARKESVILLE	20 - CORNELIA
25 - DEMOREST	30 - MOUNT AIRY
35 - TALLULAH FALLS	40 - COUNTY UNINCORPORATED
50 - COUNTY WIDE HOSPITAL	51 - COUNTY WIDE EMS

069 - HALL

00 - HALL COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - COUNTY WIDE AMBULANCE	06 - COUNTY UNINC DEVELOPMENT SVC
07 - BUFORD	08 - COUNTY RECREATION
10 - CLERMONT	15 - FLOWERY BRANCH
25 - GILLSVILLE	27 - GAINESVILLE 100%
30 - LULA	35 - OAKWOOD
37 - IND SCHOOL BUFORD	45 - COUNTY UNINCORPORATED
50 - COUNTY FIRE DISTRICT (INC)	57 - IND SCHOOL GAINESVILLE 100%
60 - COUNTY UNINC FIRE DISTRICT	70 - BRASELTON
71 - CID BRASELTON	77 - NOT USED FOR DIGEST
78 - NOT USED FOR DIGEST	79 - NOT USED FOR DIGEST

069 - HALL

80 - NOT USED FOR DIGEST	81 - NOT USED FOR DIGEST
82 - NOT USED FOR DIGEST	90 - TAD - GAINESVILLE MIDTOWN
91 - TAD - FLOWERY BRANCH	92 - TAD - OAKWOOD
94 - TAD - WESTSIDE	

070 - HANCOCK

00 - HANCOCK COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - SPARTA	10 - COUNTY UNINCORPORATED

071 - HARALSON

00 - HARALSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
09 - NOT USED FOR DIGEST	15 - TALLAPOOSA
20 - WACO	25 - COUNTY UNINCORPORATED
26 - COUNTY RECREATION SSD	28 - COUNTY SANITATION
33 - COUNTY FIRE - 3, 5, 6	34 - COUNTY FIRE - 1, 4
40 - BUCHANAN 100%	45 - TEMPLE
50 - BREMEN 40% - HARALSON	55 - IND SCHOOL BREMEN 40%

072 - HARRIS

00 - HARRIS COUNTY	01 - STATE
02 - SCHOOL	05 - HAMILTON
10 - PINE MOUNTAIN	15 - SHILOH
20 - WAVERLY HALL	26 - WEST POINT
30 - COUNTY UNINCORPORATED	35 - COUNTY INC - WEST POINT
40 - COUNTY INC - OTHER	

073 - HART

00 - HART COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BOWERSVILLE	10 - CANON
15 - HARTWELL	20 - ROYSTON
25 - COUNTY UNINCORPORATED	30 - COUNTY WIDE EMS

074 - HEARD

00 - HEARD COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CENTRALHATCHEE	15 - EPHEBUS
20 - FRANKLIN	25 - COUNTY UNINCORPORATED

075 - HENRY

00 - HENRY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INC - HAMPTON
05 - HAMPTON	06 - COUNTY INCORPORATED
10 - LOCUST GROVE	13 - COUNTY INC - LOCUST GROVE
15 - MCDONOUGH	18 - COUNTY INC - MCDONOUGH
20 - STOCKBRIDGE	23 - COUNTY INC - STOCKBRIDGE
25 - COUNTY UNINCORPORATED	30 - COUNTY WIDE WATER BOND
31 - SSD MCDONOUGH	32 - SSD STOCKBRIDGE
33 - SSD HAMPTON	34 - SSD LOCUST GROVE
36 - SSD UNINCORPORATED	37 - SSD POLICE
38 - SSD FIRE	39 - SSD RECREATION
90 - TAD 1 DNTOWN N HENRY BLVD	

076 - HOUSTON

00 - HOUSTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CENTERVILLE	06 - COUNTY FIRE DISTRICT
10 - PERRY - HOUSTON	15 - WARNER ROBINS - HOUSTON
20 - COUNTY UNINCORPORATED	25 - COUNTY SSD - ROBINS AFB
90 - TAD - WARNER ROBINS	

077 - IRWIN

00 - IRWIN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - OCILLA	10 - COUNTY UNINCORPORATED
20 - COUNTY UNINC INDUSTRIAL AUTH	

078 - JACKSON

00 - JACKSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED

078 - JACKSON

05 - ARCADE	07 - IND SCHOOL COMMERCE
10 - BRASELTON	17 - COMMERCE
20 - HOSCHTON	27 - JEFFERSON
30 - MAYSVILLE - JACKSON	35 - NICHOLSON
37 - IND SCHOOL JEFFERSON	40 - PENDERGRASS
43 - TALMO	45 - COUNTY FIRE - HARRISBURG
50 - COUNTY FIRE - NICHOLSON/CENTER	55 - COUNTY FIRE - SOUTH JACKSON
60 - COUNTY FIRE - JACKSON TRAIL	65 - COUNTY FIRE - NORTH JACKSON
66 - COUNTY FIRE - EAST JACKSON	70 - COUNTY FIRE - PLAINVIEW
75 - COUNTY FIRE - MAYSVILLE	80 - COUNTY FIRE - ARCADE
81 - COUNTY FIRE - CENTRAL JACKSON	85 - COUNTY FIRE - WEST JACKSON
90 - COUNTY UNINCORPORATED	98 - TAD - BRASELTON

079 - JASPER

00 - JASPER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - MONTICELLO	15 - SHADY DALE
20 - COUNTY UNINCORPORATED	25 - COUNTY WIDE HOSPITAL

080 - JEFF DAVIS

00 - JEFF DAVIS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - DENTON (UNINC)	10 - HAZLEHURST
15 - COUNTY UNINCORPORATED	

081 - JEFFERSON

00 - JEFFERSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - AVERA	10 - BARTOW
15 - LOUISVILLE	20 - STAPLETON
25 - WADLEY	30 - WRENS
35 - COUNTY UNINCORPORATED	

082 - JENKINS

00 - JENKINS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED

05 - MILLEN

10 - COUNTY UNINCORPORATED

083 - JOHNSON

00 - JOHNSON COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - ADRIAN

10 - KITE

15 - WRIGHTSVILLE

20 - COUNTY UNINCORPORATED

084 - JONES

00 - JONES COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - GRAY

15 - COUNTY UNINCORPORATED

20 - COUNTY SSD - N RIVER BOND

085 - LAMAR

00 - LAMAR COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

10 - BARNESVILLE

15 - MILNER

20 - COUNTY UNINCORPORATED

086 - LANIER

00 - LANIER COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - LAKELAND

10 - COUNTY UNINCORPORATED

15 - RAY CITY

087 - LAURENS

00 - LAURENS COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - ALLENTOWN

10 - CADWELL

15 - DEXTER

25 - DUDLEY

27 - DUBLIN 40%

35 - MONTROSE

37 - IND SCHOOL DUBLIN 40%

40 - RENTZ

45 - COUNTY UNINCORPORATED

65 - EAST DUBLIN 47%

088 - LEE

00 - LEE COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - LEESBURG

10 - SMITHVILLE

15 - COUNTY UNINCORPORATED

089 - LIBERTY

00 - LIBERTY COUNTY	01 - STATE
02 - SCHOOL	05 - ALLENHURST
10 - GUMBRANCH	15 - HINESVILLE
16 - COUNTY INC - HINESVILLE	20 - MIDWAY
25 - RICEBORO	30 - WALTHOURVILLE
35 - COUNTY UNINCORPORATED	40 - COUNTY WIDE INDUSTRIAL AUTH
45 - FLEMINGTON	50 - COUNTY WIDE HOSPITAL
55 - COUNTY INC - OTHER	

090 - LINCOLN

00 - LINCOLN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - LINCOLNTON	10 - COUNTY UNINCORPORATED
15 - COUNTY WIDE INDUSTRIAL AUTH	

091 - LONG

00 - LONG COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - LUDOWICI	10 - COUNTY UNINCORPORATED

092 - LOWNDES

00 - LOWNDES COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - HAHIRA	10 - LAKE PARK
17 - VALDOSTA	20 - REMERTON
22 - NOT USED FOR DIGEST	23 - NOT USED FOR DIGEST
24 - NOT USED FOR DIGEST	25 - DASHER (UNINC)
26 - DASHER	27 - VALDOSTA D/T DEV AUTH
30 - COUNTY UNINCORPORATED	31 - COUNTY WIDE RECREATION
37 - IND SCHOOL VALDOSTA	39 - COUNTY WIDE INDUSTRIAL AUTH
41 - UNINCORPORATED FIRE	

093 - LUMPKIN

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	05 - DAHLONEGA

10 - COUNTY UNINCORPORATED

15 - COUNTY SSD - UNINC RESERVOIR

093 - LUMPKIN

20 - COUNTY SSD - UNINC PLANNING

00 - LUMPKIN COUNTY

094 - MACON

00 - MACON COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - IDEAL

10 - MARSHALLVILLE

15 - MONTEZUMA

20 - OGLETHORPE

25 - COUNTY UNINCORPORATED

095 - MADISON

00 - MADISON COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - CARLTON

10 - COLBERT

15 - COMER

20 - DANIELSVILLE

25 - HULL

30 - ILA

35 - ROYSTON

40 - COUNTY UNINCORPORATED

45 - COUNTY WIDE INDUSTRIAL AUTH

096 - MARION

00 - MARION COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - BUENA VISTA

10 - COUNTY UNINCORPORATED

097 - MCDUFFIE

00 - MCDUFFIE COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - DEARING

10 - THOMSON

15 - COUNTY UNINCORPORATED

20 - NOT USED FOR DIGEST

21 - NOT USED FOR DIGEST

22 - NOT USED FOR DIGEST

098 - MCINTOSH

00 - MCINTOSH COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - NOT USED FOR DIGEST

10 - COUNTY UNINCORPORATED

15 - DARIEN 100%

20 - COUNTY WIDE INDUSTRIAL AUTH

099 - MERIWETHER

00 - MERIWETHER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DISTRICT	05 - GAY
10 - GREENVILLE	15 - HARALSON
20 - LONE OAK	25 - LUTHERSVILLE
30 - MANCHESTER	32 - SPRINGDALE/PINE MOUNTAIN
35 - WARM SPRINGS	40 - WOODBURY
45 - COUNTY UNINCORPORATED	

100 - MILLER

00 - MILLER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - COLQUITT	10 - COUNTY UNINCORPORATED
11 - COUNTY WIDE LIBRARY	12 - COUNTY WIDE RECREATION

101 - MITCHELL

00 - MITCHELL COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BACONTON	10 - CAMILLA
15 - MEIGS	17 - PELHAM
25 - SALE CITY	27 - IND SCHOOL PELHAM
30 - COUNTY UNINCORPORATED	12 - DOWNTOWN CAMILLA DEV AUTH

102 - MONROE

00 - MONROE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CULLODEN	10 - FORSYTH
15 - COUNTY UNINCORPORATED	

103 - MONTGOMERY

00 - MONTGOMERY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - AILEY	10 - ALSTON
15 - HIGGSTON	17 - IND SCHOOL VIDALIA
20 - MT VERNON	25 - TARRYTOWN
30 - UVALDA	37 - VIDALIA - MONTGOMERY

103 - MONTGOMERY

40 - COUNTY UNINCORPORATED

104 - MORGAN

00 - MORGAN COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - BOSTWICK

10 - BUCKHEAD

15 - MADISON

16 - SSD MADISON COMM BUS LGT - 32

17 - SSD MADISON INT BUS LGHT - 92

18 - NOT USED FOR DIGEST

19 - NOT USED FOR DIGEST

20 - RUTLEGE

25 - COUNTY UNINCORPORATED

105 - MURRAY

00 - MURRAY COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

10 - ETON

15 - COUNTY UNINCORPORATED

20 - CHATSWORTH 75%

106 - MUSCOGEE

00 - MUSCOGEE COUNTY

01 - STATE

02 - SCHOOL

10 - COUNTY USD 1 - URBAN

11 - COUNTY URBAN SVC 1, 5, 6, 7

15 - COUNTY USD 2 - RURAL

20 - COUNTY USD 4 - FTBENNING

25 - COUNTY USD 5 - DOWNTOWN

26 - BID 5

27 - COUNTY USD 6 - EAST/WEST

28 - COUNTY USD 7 - DOWNTOWN

29 - COUNTY USD 6 - DOWNTOWN

30 - URBAN SERVICE DISTRICT 6

31 - BID 6

36 - BID 7

90 - TAD - #1 FT BENNING TECH

91 - TAD - #2 LIBERTY

92 - TAD - #3 UPTOWN

93 - TAD - #4 CITY VILLAGE

94 - TAD - #5 MIDTOWN WEST

95 - TAD - #6 MIDTOWN EAST

96 - TAD - #7 MIDLAND COMMONS

97 - TAD - #8 SOUTH COLUMBUS

107 - NEWTON

00 - NEWTON COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

04 - COUNTY FIRE DISTRICT

05 - COVINGTON

107 - NEWTON

10 - MANSFIELD	15 - NEWBORN
20 - OXFORD	25 - PORTERDALE
30 - COUNTY UNINCORPORATED	35 - SOCIAL CIRCLE
40 - CID COVINGTON	47 - IND SCHOOL SOCIAL CIRCLE
50 - CID HWY 278	

108 - OCONEE

00 - OCONEE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BISHOP	10 - BOGART
15 - NORTH HIGH SHOALS	20 - WATKINSVILLE
25 - COUNTY UNINCORPORATED	

109 - OGLETHORPE

00 - OGLETHORPE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ARNOLDSVILLE	10 - CRAWFORD
15 - LEXINGTON	25 - COUNTY UNINCORPORATED
20 - MAXEYS	

110 - PAULDING

00 - PAULDING COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE - COUNTY WIDE	05 - BRASWELL
10 - DALLAS	15 - HIRAM
20 - COUNTY UNINCORPORATED	90 - DALLAS TAD #1

111 - PEACH

00 - PEACH COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BYRON	10 - FORT VALLEY
15 - COUNTY UNINCORPORATED	20 - PERRY - PEACH
25 - WARNER ROBINS - PEACH	

112 - PICKENS

00 - PICKENS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED

112 - PICKENS

05 - JASPER	10 - NELSON - PICKENS
15 - TALKING ROCK	20 - COUNTY UNINCORPORATED
25 - NELSON FIRE DISTRICT	

113 - PIERCE

00 - PIERCE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLACKSHEAR	10 - PATTERSON
15 - COUNTY UNINCORPORATED	20 - WAYCROSS
25 - OFFERMAN	

114 - PIKE

00 - PIKE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CONCORD	10 - MEANSVILLE
15 - MOLENA	20 - WILLIAMSON
25 - ZEBULON	30 - COUNTY UNINCORPORATED

115 - POLK

00 - POLK COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ARAGON	10 - BRASWELL
15 - CEDARTOWN	20 - ROCKMART
25 - TAYLORSVILLE	30 - COUNTY UNINCORPORATED

116 - PULASKI

00 - PULASKI COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - HAWKINSVILLE	06 - COUNTY FIRE DIST - UNINC
10 - COUNTY UNINCORPORATED	

117 - PUTNAM

00 - PUTNAM COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - EATONTON	10 - COUNTY UNINCORPORATED
15 - COUNTY SSD - UNINC	

118 - QUITMAN

00 - QUITMAN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GEORGETOWN	10 - COUNTY UNINCORPORATED

119 - RABUN

00 - RABUN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CLAYTON	10 - DILLARD
15 - MOUNTAIN CITY	20 - SKY VALLEY
25 - TALLULAH FALLS	30 - TIGER
35 - COUNTY UNINCORPORATED	

120 - RANDOLPH

00 - RANDOLPH COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
10 - CUTHBERT	15 - SHELLMAN
20 - COUNTY UNINCORPORATED	

121 - RICHMOND

00 - RICHMOND COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
06 - COUNTY FIRE - UNINC	15 - BLYTHE
20 - HEPHZIBAH	37 - AUGUSTA URBAN SERVICE
45 - COUNTY WIDE CAPITAL OUTLAY	50 - COUNTY UNINCORPORATED
55 - COUNTY FIRE - BLYTHE	56 - NOT USED FOR DIGEST
93 - TAD - #2	94 - TAD - #3
95 - TAD - #4	

122 - ROCKDALE

00 - ROCKDALE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CONYERS	10 - COUNTY UNINCORPORATED
90 - TAD - OLD TOWN	91 - TAD - SALEM

123 - SCHLEY

00 - SCHLEY COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ELLAVILLE	10 - COUNTY UNINCORPORATED

124 - SCREVEN

00 - SCREVEN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - HILTONIA	10 - NEWINGTON
15 - OLIVER	20 - ROCKY FORD
25 - SYLVANIA	30 - COUNTY UNINCORPORATED
35 - COUNTY WIDE INDUSTRIAL AUTH	45 - COUNTY SSD
99 - NOT USED FOR DIGEST	

125 - SEMINOLE

00 - SEMINOLE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
10 - IRON CITY	15 - COUNTY UNINCORPORATED
25 - DONALSONVILLE	30 - COUNTY WIDE LIBRARY FEES
35 - INDUSTRIAL AUTHORITY	

126 - SPALDING

00 - SPALDING COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GRIFFIN	06 - COUNTY FIRE - UNINC
10 - ORCHARD HILL	15 - SUNNY SIDE
20 - COUNTY UNINCORPORATED	90 - TAD - #1 GRIFFIN
91 - TAD - #2 GRIFFIN	

127 - STEPHENS

00 - STEPHENS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - AVALON	10 - MARTIN
15 - TOCCOA	20 - COUNTY UNINCORPORATED

128 - STEWART

00 - STEWART COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - LUMPKIN	15 - RICHLAND
20 - COUNTY UNINCORPORATED	

129 - SUMTER

00 - SUMTER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
10 - ANDERSONVILLE	15 - DESOTO
17 - AMERICUS 50%	20 - LESLIE
25 - PLAINS	37 - AMERICUS DOWNTOWN 50%
50 - COUNTY UNINCORPORATED	

130 - TALBOT

00 - TALBOT COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - GENEVA	10 - JUNCTION CITY
15 - MANCHESTER	20 - TALBOTTON
25 - WOODLAND	30 - COUNTY UNINCORPORATED

131 - TALIAFERRO

00 - TALIAFERRO COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CRAWFORDVILLE	10 - SHARON
15 - COUNTY UNINCORPORATED	

132 - TATTNALL

00 - TATTNALL COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
06 - COBBTOWN	10 - COLLINS
15 - GLENNVILLE	20 - MANASSAS
25 - REIDSVILLE	30 - COUNTY UNINCORPORATED

133 - TAYLOR

00 - TAYLOR COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BUTLER	10 - REYNOLDS

133 - TAYLOR

15 - COUNTY UNINCORPORATED

134 - TELFAIR

00 - TELFAIR COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

10 - JACKSONVILLE

15 - LUMBER CITY

20 - MCRAE - HELENA

25 - MILAN

30 - SCOTLAND

35 - COUNTY UNINCORPORATED

135 - TERRELL

00 - TERRELL COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - BRONWOOD

10 - DAWSON

15 - PARROTT

20 - SASSER

25 - COUNTY UNINCORPORATED

136 - THOMAS

00 - THOMAS COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - BARWICK

10 - BOSTON

15 - COOLIDGE

17 - IND SCHOOL THOMASVILLE

20 - MEIGS

25 - OCHLOCKNEE

30 - PAVO

37 - THOMASVILLE

40 - COUNTY FIRE DIST 1

45 - COUNTY FIRE DIST 2

50 - COUNTY FIRE DIST 3

55 - COUNTY WIDE EMS

60 - COUNTY UNINCORPORATED

137 - TIFT

00 - TIFT COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - OMEGA

06 - COUNTY FIRE DISTRICT

10 - TIFTON

15 - TY TY

20 - COUNTY UNINCORPORATED

138 - TOOMBS

00 - TOOMBS COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

138 - TOOMBS

05 - LYONS	10 - SANTA CLAUS
17 - VIDALIA - TOOMBS	20 - COUNTY UNINCORPORATED
30 - IND SCHOOL VIDALIA	35 - COUNTY WIDE DEVELOPMENT AUTH

139 - TOWNS

00 - TOWNS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - HIAWASSEE	10 - YOUNG HARRIS
15 - COUNTY UNINCORPORATED	20 - COUNTY FIRE - COUNTY WIDE

140 - TREUTLEN

00 - TREUTLEN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - SOPERTON	10 - COUNTY UNINCORPORATED

141 - TROUP

00 - TROUP COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
	07 - HOGANSVILLE
17 - LAGRANGE D/T DEV AUTH	18 - WEST POINT D/T DEV AUTH
30 - WEST POINT	35 - COUNTY UNINCORPORATED
40 - LAGRANGE	90 - TAD - #5
98 - TAD - #4	96 - TAD - DISTRICT 21 #2
99 - NOT USED FOR DIGEST	92 - TAD #6

142 - TURNER

00 - TURNER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ASHBURN	10 - REBECCA
15 - SYCAMORE	20 - COUNTY UNINCORPORATED

143 - TWIGGS

00 - TWIGGS COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALLENTOWN	10 - DANVILLE
15 - JEFFERSONVILLE	20 - COUNTY UNINCORPORATED

144 - UNION

00 - UNION COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BLAIRSVILLE	10 - COUNTY UNINCORPORATED

145 - UPSON

00 - UPSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
10 - THOMASTON	15 - YATESVILLE
20 - COUNTY UNINCORPORATED	21 - COUNTY SSD
22 - COUNTY WIDE JOINT PROJECTS	

146 - WALKER

00 - WALKER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
07 - CHICKAMAUGA	10 - FORT OGLETHORPE
15 - LAFAYETTE	17 - IND SCHOOL CHICKAMAUGA
25 - LOOKOUT MOUNTAIN	30 - ROSSVILLE
35 - COUNTY UNINCORPORATED	

147 - WALTON

00 - WALTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - BETWEEN	10 - GOODHOPE
15 - JERSEY	20 - LOGANVILLE
25 - MONROE	27 - SOCIAL CIRCLE
35 - WALNUT GROVE	40 - COUNTY UNINCORPORATED
41 - COUNTY FIRE DISTRICT	47 - IND SCHOOL SOCIAL CIRCLE

148 - WARE

00 - WARE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
07 - WAYCROSS D/T DEV AUTH #21	17 - WAYCROSS D/T DEV AUTH #22
27 - WAYCROSS D/T DEV AUTH #23	37 - WAYCROSS D/T DEV AUTH #24
40 - COUNTY UNINCORPORATED	50 - WAYCROSS

149 - WARREN

00 - WARREN COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CAMAK	10 - NORWOOD
15 - WARRENTON	20 - COUNTY UNINCORPORATED

150 - WASHINGTON

00 - WASHINGTON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - DAVISBORO	10 - DEEPSTEP
15 - HARRISON	20 - OCONEE
25 - RIDDLEVILLE	30 - SANDERSVILLE
35 - TENNILLE	40 - COUNTY UNINCORPORATED
45 - COUNTY WIDE DEVELOPMENT AUTH	50 - COUNTY WIDE HOSPITAL BOND

151 - WAYNE

00 - WAYNE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - JESUP	10 - ODUM
15 - SCREVEN	20 - COUNTY UNINCORPORATED

152 - WEBSTER

00 - WEBSTER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - PRESTON	10 - WESTON
15 - COUNTY UNINCORPORATED	

153 - WHEELER

00 - WHEELER COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALAMO	10 - GLENWOOD
15 - SCOTLAND	20 - COUNTY UNINCORPORATED

154 - WHITE

00 - WHITE COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - CLEVELAND	10 - HELEN
15 - COUNTY UNINCORPORATED	

155 - WHITFIELD

00 - WHITFIELD COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
04 - COUNTY FIRE DISTRICT	05 - COHUTTA
15 - TUNNEL HILL	17 - DALTON 100%
20 - VARNELL	25 - COUNTY UNINCORPORATED
35 - DALTON D/T DEV AUTH 100%	37 - IND SCHOOL DALTON 100%
41 - NOT USED FOR DIGEST	42 - NOT USED FOR DIGEST
43 - NOT USED FOR DIGEST	44 - NOT USED FOR DIGEST
46 - NOT USED FOR DIGEST	47 - NOT USED FOR DIGEST
51 - NOT USED FOR DIGEST	52 - COUNTY SOLID WASTE
53 - COUNTY SSD	90 - TAD - 1 CITY OF DALTON
91 - TAD - 1 DDDA	92 - TAD - 2
93 - TAD - 3	94 - TAD - 4
95 - TAD - 5	96 - TAD -1- CITY OF VARNELL

156 - WILCOX

00 - WILCOX COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ABBEVILLE	10 - PINEVIEW
15 - PITTS	20 - ROCHELLE
25 - COUNTY UNINCORPORATED	30 - COUNTY FIRE DIST CEDAR CREEK

157 - WILKES

00 - WILKES COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - RAYLE	10 - TIGNALL
15 - WASHINGTON	20 - COUNTY UNINCORPORATED

158 - WILKINSON

00 - WILKINSON COUNTY	01 - STATE
02 - SCHOOL	03 - COUNTY INCORPORATED
05 - ALLENTOWN	10 - DANVILLE
15 - GORDON	20 - IRWINTON
25 - IVEY	30 - MCINTYRE
35 - TOOMSBORO	40 - COUNTY UNINCORPORATED

00 - WORTH COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - POULAN

10 - SUMNER

15 - SYLVESTER

20 - WARWICK

25 - COUNTY UNINCORPORATED

30 - COUNTY WIDE INDUSTRIAL AUTH

AGENDA

- Discuss documentation need for digest approval.
- Discuss advertising requirements for digest approval.
- Discuss procedures for electronic digest submission.



DEPARTMENT
of REVENUE

2024 DIGEST SUBMISSION

Danny Forsyth, Compliance Specialist Supervisor

Local Government Services

May 2024

AGENDA

- Discuss documentation need for digest approval.
- Discuss advertising requirements for digest approval.
- Discuss procedures for electronic digest submission.

DIGEST SUBMISSION PACKAGE

- **Please download the 2024 Digest Submission Package.**
- <https://dor.georgia.gov/local-government-services/digest-compliance-section/county-tax-digest-submission-package>

THE TAX DIGEST IS A LISTING OF ASSESSMENTS AND EXEMPTIONS

- Real and Personal Property
- Timber
- Mobile Homes
- Motor Vehicles
- Heavy Duty Equipment
- Public Utilities



WHO'S RESPONSIBLE?



- Tax Commissioner
- Tax Assessor
- County Board of Commissioners
- County Board of Education

- Approve/Deny Exemptions
- Classify and Stratify property
- Determine values:
 1. Fair Market Value
 2. Forest Land FMV
 3. Conservation Use Value
 4. Homestead Base Value
- Work through taxpayer appeals
- Various certifications and reports

TAX COMMISSIONER

- Compile Consolidation sheets and worksheets
- Forward digest values to Board of Commissioners and School
- Certify PT-32.1 Percentage of tax increase
- Certify and submit digest to DOR
- Bill, Collect, and Disburse Tax
- Request FLPA Grant
- Request any needed **ADJUSTMENTS** to the 2023 HTRG request

- 
- 
- Establish Annual County Budgets
 - Set Millage Rates
 - Advertise and Hold Public Hearings

- 
- 
- Establish Annual School Budgets
 - Recommend School Millage Rates
 - Advertise and Hold Public Hearings

ASSESSORS SHALL COMPLETE REVISIONS

O.C.G.A § 48-5-302 requires Assessors to complete revision & assessment of returns by **July 15**. The installment counties must still complete revisions by June 1st.



INCOMPLETE OR IMPROPER DIGESTS

O.C.G.A. § 48-5-205 sets deadline to submit digest to Revenue Commissioner by **September 1st**

560-11-2-.23 County Appraisal Staff -- Certification of Parcels.

On a form furnished by the State Revenue Commissioner, the Board of Tax Assessors for each county shall certify to the Revenue Commissioner annually on or before April in conjunction with submission of the county digest or on September 1, whichever comes first, the number of parcels of real property located within the county on January 1 preceding.

48-5-345. RECEIPT FOR DIGEST AND ORDER AUTHORIZING USE

Upon the determination by the commissioner that a county tax digest is in proper form, that the property therein that is under appeal is within the limits of Code Section 48-5-304, and that the digest is accompanied by all documents, statistics, and certifications required, the commissioner shall issue a receipt for the digest and enter an order authorizing the use of said digest for the collection of taxes.

THE CHECK LIST

COUNTY _____ DATE _____

2023 TAX DIGEST SUBMISSION CHECK LIST

	ITEM	NOTES
1	Consolidation Sheets: Must provide signed consolidation sheet for each tax district.	
	a. Motor Vehicle Values: Use total of the 2022 values.	
	b. Timber Values: Use total of values from 4 quarters reports for 2021.	
	c. Mobile Home Values: Use total of values from Assessors digest.	
	d. Heavy Duty Equipment: Use total value of 2022 billing.	
2	PT-35 Millage Rate Certification Form - Signed by Chairman.	
	a. Copy of the millage rate resolution from County.	
	b. Copy of the millage rate recommendation from School.	
	c. Computation of the local option sales tax rollback.	
	d. Computation of the insurance premium rollback.	
3	PT-38 City and Independent School Millage Rate Certification.	
4	Taxpayer Brochure.	
5	Local Exemption Form. **Must submit even if no local exemptions exist.**	
	a. Copy of legislation creating any new local homestead exemption(s).	
6	Freeport Exemption.	
	a. Copy of referendums and resolutions for new or changed freeport exepmtions.	

THE CHECK LIST (CONTINUED)

7	Current Use Registry including CUVA and FLPA	
a.	QTP Registry must include: Parcel Number, Owner Name, Acrage	
8	List of Reason Codes.	
9	Change of Assessment List.	
a.	Memo from Chairman indicating number of notices mailed and date mailed.	
b.	Copy of one real and one personal Notice of Assessment.	
10	Pending Appeals List.	
a.	Public Utilities.	
b.	Other Properties - Total of all appeals, current and past years pending.	
c.	Certification from Chairman regarding 2022 appeals statistics for web posting. **MUST USE DOR FORM**	
d.	2023 Certification from Chairman regarding 3% 180 day rule (optional).	
11	Final Digest in Print Image Format.	
a.	Taxable Digest PDF.	
b.	Exempt Digest PDF.	
c.	XML files for each tax district **Tax Districts Must Match DOR Tax Districts**	
12	Miscellaneous Documents.	
a.	County Tax Official Ceretification Form. **Must submit even if blank**	
b.	Tax Allocation District Value Certification - Must submit even if blank.	
c.	Tax Commissioner Bond.	
d.	PT-77 FLPA Grant Application Form.	
e.	FLPA Revenue Reduction Calculation Worksheets for each district FLPA grant is claimed.	
f.	Copy of all newly recorded FLPA Covenants.	
g.	GIS Parcel Data. Must be submitted for verification prior to digest approval.	
h.	Appraisal File - Same as Provided to DOAA.	
i.	PT-553C Home Owner Tax Relief Grant Request and Supporting Documentation.	

THE CHECK LIST (CONTINUED)

13	Advertising Documentation.			Notes
	a. PT-32.1 Computation of Millage Rate Rollback and Percentage Increase in Property Tax for Each General Maintenance and Operations Levy.			
	b. Copy of County Press Release for Tax Increase - If necessary.			
	c. Copy of School Press Release for Tax Increase - If necessary.			
	d. Copy of County Web Publication of the Current Tax Digest and Five Year History.			
	e. Copy of School Web Publication of the Current Tax Digest and Five Year History.			
	f. Copy of County Web Publication of the Notice of Property Tax Increase. If Necessary.			
	g. Copy of School Web Publication of the Notice of Property Tax Increase. If Necessary.			
	h. Copy of Actual Newspaper Publications for County Current Tax Digest and Five Year History.			
	i. Copy of Actual Newspaper Publications for School Current Tax Digest and Five Year History.			
	j. Copy of Actual Newspaper Publications for County Notice of Tax Increase. If Necessary.			
	k. Copy of Actual Newspaper Publications for School Notice of Tax Increase. If Necessary.			
COUNTY-WIDE % INCREASE _____		Date Advertised	Date/Time Mtg. Held	Notes
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			

THE CHECK LIST (CONTINUED)

UNINCORPORATED % INCREASE _____		Date Advertised	Date/Time Mtg. Held	Notes
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			
INCORPORATED % INCREASE _____		Date Advertised	Date/Time Mtg. Held	Notes
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			
SCHOOL % INCREASE _____		Date Advertised	Date/Time Mtg. Held	Notes
	1st Public Hearing			
	2nd Public Hearing			
	3rd Public Hearing			
	Web Site Notice of Tax Increase			
	Five Year History			
	Web Site Notice of Five-Year History			

1. CONSOLIDATION SHEETS

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

Primary documents used by:

- Georgia Legislature
- Department of Revenue
- Department of Audits
- State School Board
- Many other agencies.

REMIT A CONSOLIDATION SHEET FOR EVERY LEVY

- **MUST REMIT A SEPARATE CONSOLIDATION SHEET FOR EACH AND EVERY TAX LEVY.**

REMIT A CONSOLIDATION SHEET FOR EVERY LEVY

- State
- County-Wide
- County-Wide School
- County Incorporated
- County Unincorporated
- Special Districts: Fire, Recreation, Industrial Authority, Hospital, CID, TAD...
- Each City and Independent School at 40%
- Each Tax District Using an Alternate Assessment Level

SAMPLE CONSOLIDATION SHEET

CONSOLIDATION AND EVALUATION OF DIGEST 2023														TOTAL PARCEL COUNT:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
COUNTY NAME:			COUNTY NO.:			TAX DISTRICT NAME:			TAX DISTRICT ID:			TAX YEAR:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
<table style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="4">A - AGRICULTURAL</th> <th colspan="4">J - FOREST LAND (DIGEST VALUE)</th> <th colspan="4">W - ENVIRONMENTALLY SENSITIVE</th> <td colspan="4">PROPERTY CLASS</td> </tr> <tr> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>A1</td><td></td><td></td><td></td> <td>J3</td><td></td><td></td><td></td> <td>W3</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>A</td><td></td><td></td><td></td> </tr> <tr> <td>A2</td><td></td><td></td><td></td> <td>J4</td><td></td><td></td><td></td> <td>W4</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>B</td><td></td><td></td><td></td> </tr> <tr> <td>A3</td><td></td><td></td><td></td> <td>J5</td><td></td><td></td><td></td> <td>W5</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>C</td><td></td><td></td><td></td> </tr> <tr> <td>A4</td><td></td><td></td><td></td> <td>J9</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>D</td><td></td><td></td><td></td> </tr> <tr> <td>A5</td><td></td><td></td><td></td> <td colspan="4">P - PREFERENTIAL</td> <td colspan="4">PROPERTY EXEMPTIONS</td> <td colspan="4">H - Historic</td> </tr> <tr> <td>A6</td><td></td><td></td><td></td> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td>Code</td><td>Count</td><td>M&O AMT</td><td>BOND AMT</td> <td></td><td></td><td></td><td></td> <td>I</td><td></td><td></td><td></td> </tr> <tr> <td>A7</td><td></td><td></td><td></td> <td>P3</td><td></td><td></td><td></td> <td>SA</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>J</td><td></td><td></td><td></td> </tr> <tr> <td>A8</td><td></td><td></td><td></td> <td>P4</td><td></td><td></td><td></td> <td>SB</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>K</td><td></td><td></td><td></td> </tr> <tr> <td>A9</td><td></td><td></td><td></td> <td>P5</td><td></td><td></td><td></td> <td>SC</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>L</td><td></td><td></td><td></td> </tr> <tr> <td>AA</td><td></td><td></td><td></td> <td>P6</td><td></td><td></td><td></td> <td>SD</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>M</td><td></td><td></td><td></td> </tr> <tr> <td>AB</td><td></td><td></td><td></td> <td colspan="4">Q - QUALIFIED TIMBERLAND</td> <td colspan="4">STATE HOMESTEAD EXEMPTIONS</td> <td colspan="4">N - Non Residential</td> </tr> <tr> <td>AC</td><td></td><td></td><td></td> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td>S1</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>O</td><td></td><td></td><td></td> </tr> <tr> <td>AD</td><td></td><td></td><td></td> <td>Q4</td><td></td><td></td><td></td> <td>S2</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>P</td><td></td><td></td><td></td> </tr> <tr> <td>AE</td><td></td><td></td><td></td> <td>Q5</td><td></td><td></td><td></td> <td>S3</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>Q</td><td></td><td></td><td></td> </tr> <tr> <td>AF</td><td></td><td></td><td></td> <td colspan="4">R - RESIDENTIAL</td> <td colspan="4">LOCAL HOMESTEAD EXEMPTIONS</td> <td colspan="4">R - Residential</td> </tr> <tr> <td>AG</td><td></td><td></td><td></td> <td>Code</td><td>Count</td><td>Acres</td><td>40% Value</td> <td>L1</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>S</td><td></td><td></td><td></td> </tr> <tr> <td>AH</td><td></td><td></td><td></td> <td>R1</td><td></td><td></td><td></td> <td>L2</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>T</td><td></td><td></td><td></td> </tr> <tr> <td>AI</td><td></td><td></td><td></td> <td>R2</td><td></td><td></td><td></td> <td>L3</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>U</td><td></td><td></td><td></td> </tr> <tr> <td>AJ</td><td></td><td></td><td></td> <td>R3</td><td></td><td></td><td></td> <td>L4</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>V</td><td></td><td></td><td></td> </tr> <tr> <td>AK</td><td></td><td></td><td></td> <td>R4</td><td></td><td></td><td></td> <td>L5</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>W</td><td></td><td></td><td></td> </tr> <tr> <td>AL</td><td></td><td></td><td></td> <td>R5</td><td></td><td></td><td></td> <td>L6</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>AM</td><td></td><td></td><td></td> <td>R6</td><td></td><td></td><td></td> <td>L7</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>AN</td><td></td><td></td><td></td> <td>R7</td><td></td><td></td><td></td> <td>L8</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>AO</td><td></td><td></td><td></td> <td>R8</td><td></td><td></td><td></td> <td>L9</td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>AP</td><td></td><td></td><td></td> <td>R9</td><td></td><td></td><td></td> <td>TOTAL</td><td>U</td><td>U</td><td>U</td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td>AQ</td><td></td><td></td><td></td> <td>RA</td><td></td><td></td><td></td> <td colspan="4">EXEMPT PROPERTY</td> <td colspan="4">M - Motor Vehicle</td> </tr> <tr> <td>AR</td><td></td><td></td><td></td> <td>RB</td><td></td><td></td><td></td> <td>Code</td><td>Count</td><td>40% Value</td> <td></td><td></td><td></td><td></td> <td>M</td><td></td><td></td><td></td> </tr> <tr> <td>AS</td><td></td><td></td><td></td> <td>RC</td><td></td><td></td><td></td> <td>E0</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>N</td><td></td><td></td><td></td> </tr> <tr> <td>AT</td><td></td><td></td><td></td> <td>RD</td><td></td><td></td><td></td> <td>E1</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>O</td><td></td><td></td><td></td> </tr> <tr> <td>AV</td><td></td><td></td><td></td> <td>RE</td><td></td><td></td><td></td> <td>E2</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>P</td><td></td><td></td><td></td> </tr> <tr> <td>AW</td><td></td><td></td><td></td> <td>RF</td><td></td><td></td><td></td> <td>E3</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>Q</td><td></td><td></td><td></td> </tr> <tr> <td>AX</td><td></td><td></td><td></td> <td>RG</td><td></td><td></td><td></td> <td>E4</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>R</td><td></td><td></td><td></td> </tr> <tr> <td>AY</td><td></td><td></td><td></td> <td>RH</td><td></td><td></td><td></td> <td>E5</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>S</td><td></td><td></td><td></td> </tr> <tr> <td>AZ</td><td></td><td></td><td></td> <td>RI</td><td></td><td></td><td></td> <td>E6</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>T</td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td>RI</td><td></td><td></td><td></td> <td>E7</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>U</td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td>RI</td><td></td><td></td><td></td> <td>E8</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>V</td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td>RI</td><td></td><td></td><td></td> <td>E9</td><td></td><td></td> <td></td><td></td><td></td><td></td> <td>W</td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td>RI</td><td></td><td></td><td></td> <td>TOTAL</td><td>U</td><td>U</td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> <tr> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td> <td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td> </tr> </table>														A - AGRICULTURAL				J - FOREST LAND (DIGEST VALUE)				W - ENVIRONMENTALLY SENSITIVE				PROPERTY CLASS				Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value									A1				J3				W3								A				A2				J4				W4								B				A3				J5				W5								C				A4				J9												D				A5				P - PREFERENTIAL				PROPERTY EXEMPTIONS				H - Historic				A6				Code	Count	Acres	40% Value	Code	Count	M&O AMT	BOND AMT					I				A7				P3				SA								J				A8				P4				SB								K				A9				P5				SC								L				AA				P6				SD								M				AB				Q - QUALIFIED TIMBERLAND				STATE HOMESTEAD EXEMPTIONS				N - Non Residential				AC				Code	Count	Acres	40% Value	S1								O				AD				Q4				S2								P				AE				Q5				S3								Q				AF				R - RESIDENTIAL				LOCAL HOMESTEAD EXEMPTIONS				R - Residential				AG				Code	Count	Acres	40% Value	L1								S				AH				R1				L2								T				AI				R2				L3								U				AJ				R3				L4								V				AK				R4				L5								W				AL				R5				L6												AM				R6				L7												AN				R7				L8												AO				R8				L9												AP				R9				TOTAL	U	U	U									AQ				RA				EXEMPT PROPERTY				M - Motor Vehicle				AR				RB				Code	Count	40% Value					M				AS				RC				E0							N				AT				RD				E1							O				AV				RE				E2							P				AW				RF				E3							Q				AX				RG				E4							R				AY				RH				E5							S				AZ				RI				E6							T								RI				E7							U								RI				E8							V								RI				E9							W								RI				TOTAL	U	U																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
A - AGRICULTURAL				J - FOREST LAND (DIGEST VALUE)				W - ENVIRONMENTALLY SENSITIVE				PROPERTY CLASS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
A1				J3				W3								A																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A2				J4				W4								B																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A3				J5				W5								C																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A4				J9												D																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A5				P - PREFERENTIAL				PROPERTY EXEMPTIONS				H - Historic																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
A6				Code	Count	Acres	40% Value	Code	Count	M&O AMT	BOND AMT					I																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A7				P3				SA								J																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A8				P4				SB								K																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
A9				P5				SC								L																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AA				P6				SD								M																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AB				Q - QUALIFIED TIMBERLAND				STATE HOMESTEAD EXEMPTIONS				N - Non Residential																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
AC				Code	Count	Acres	40% Value	S1								O																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AD				Q4				S2								P																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AE				Q5				S3								Q																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AF				R - RESIDENTIAL				LOCAL HOMESTEAD EXEMPTIONS				R - Residential																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
AG				Code	Count	Acres	40% Value	L1								S																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AH				R1				L2								T																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AI				R2				L3								U																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AJ				R3				L4								V																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AK				R4				L5								W																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
AL				R5				L6																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
AM				R6				L7																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
AN				R7				L8																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
AO				R8				L9																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
AP				R9				TOTAL	U	U	U																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
AQ				RA				EXEMPT PROPERTY				M - Motor Vehicle																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
AR				RB				Code	Count	40% Value					M																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AS				RC				E0							N																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AT				RD				E1							O																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AV				RE				E2							P																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AW				RF				E3							Q																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AX				RG				E4							R																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AY				RH				E5							S																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
AZ				RI				E6							T																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				RI				E7							U																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				RI				E8							V																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				RI				E9							W																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
				RI				TOTAL	U	U																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	



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

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

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.*

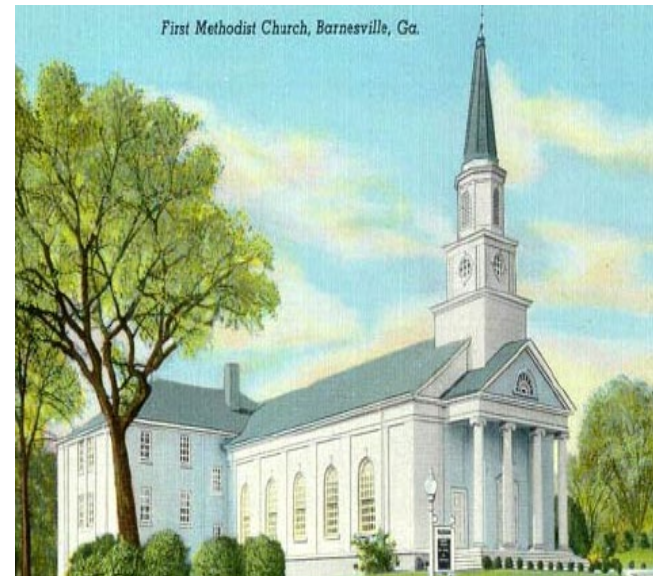
E5 – *Charity hospitals.*

E6 – *Educational institutions.*

E7 – *Air and water pollution equipment.*

E8 – *Farm products in hands of producer.*

E9 – *Other.*



CLASSIFICATION – 1ST DIGIT

- A = Agricultural Property
- B = Brownfield Property
- C = Commercial Property
- H = Historic Property
- I = Industrial Property
- P = Preferential Property
- R = Residential Property
- T = Residential Transitional Property
- U = Public Utility Property
- V = Conservation Use Property
- W = Environmentally Sensitive Property
- F = FLPA Base Market Value Assessment
- J = FLPA Conservation Use Value Assessment
- Q = Qualified Timberland Property

PROPERTY STRATA – 2ND DIGIT

■ **Real Property Strata**

- 1 = Improvements
- 2 = Operating Utility
- 3 = Lots
- 4 = Small Tracts
- 5 = Large Tracts
- 6 = Production/Storage/Auxiliary
- 9 = Other Real

■ **Personal Property Strata**

- A = Aircraft
- B = Boat
- F = Furniture/Fixture/Machinery/Equipment
- I = Inventory
- P = Freeport Inventory
- Z = Other Personal

CHECK THE LOGIC

Class and Strata Codes –

- **Do not use invalid codes**
- Strata 2 is only used for Public Utility Classification
- Public Utility Classification doesn't include inventory
- Strata 3, 4 & 5 must have acreage listed
- Residential Transitional limited to 5 acres
- Residential Transitional should not have boats
- Historic Property limited to 2 acres
- Forest Land Cons Use (J) and Forest Land Fair Market (F) must equal in acres and count.
- F code is calculated in between reset years as follows: 2022 per ac value X # parcel acres.

CHECK THE MATH

All cities = Incorporated

Unincorporated + Incorporated = Countywide

Independent School(s) + County School = Countywide



CHECK THE MATH

- Total of P3, P4 and P5 counts = SA exemption count.
- SA exemption value = Total P code value x 25% (unless there are accounts with values > \$100,000)
- Total of the V3, V4, and V5 counts = SV exemption count.
- SJ exemption count = F code count = J code count
- Total of the IP and CP counts = SF exemption count.
- SF exemption value = Total value of the IP and CP x Freeport exemption level (unless there were late filed freeport returns)

ADD OTHER PROPERTY TO THE DIGEST

Motor Vehicles

total value of all vehicles returned during 2023, using 2022 millage rates

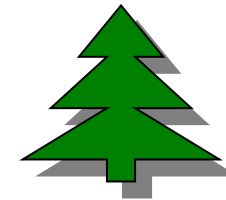


Mobile Homes

Digest provided by Board of Tax Assessors January 5, 2024

Timber

100% total of sales & harvests reported for 1st, 2nd, 3rd, & 4th quarters of 2023



Heavy Duty Equipment

billings made during 2023 using 2022 millage rates

Public Utility


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



2. COUNTY MILLAGE RATE CERTIFICATION

PT-35 (Rev 01/24)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024
 Please provide a copy of this form to your county's Clerk of Superior Court.
<http://www.dor.ga.gov>



COUNTY: _____
 Submit original signed copy with digest submission

COLUMN 1 District Number Must be Shown	COLUMN 2 District Name (Inc, Uninc, School, Special Districts, Etc.)	COLUMN 3 Mark X if District Falls In Unincorporated Area	COLUMN 3 Mark X if District Falls In Incorporated Area	COLUMN 4 Enter Gross Millage Rate Before Rollbacks	COLUMN 5 Sales Tax Rollback <small>O.C.G.A. § 49-9-91</small>	COLUMN 6 Insurance Premium Rollback <small>O.C.G.A. § 33-9-5.3</small>	COLUMN 7	COLUMN 8 Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	COLUMN 9 Enter Bond Millage Rate	COLUMN 10 Total Millage Rate Column 8 plus Column 9
	Incorporated							0.000	0.000	0.000
	Unincorporated							0.000	0.000	0.000
	School							0.000	0.000	0.000
	List Special Service Districts:							0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
	CID/BID:							0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000
								0.000	0.000	0.000

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

 Date

 Chairman, Board of County Commissioners

MILLAGE RATE RESOLUTIONS

- Remit a copy of the millage rate resolution from the county.
- Remit a copy of the millage rate recommendation from school.

SETTING MILLAGE RATE

What is a mil?

A mil is the amount of revenue generated per \$1,000 of net taxable value.



SETTING MILLAGE RATE

Budget / Net Assessed Value = Millage Rate

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

0.007882×1000

7.882 gross mills



COUNTYWIDE NET DIGEST VALUE

0	Digest Total	47,719	64,152.85	4,307,715,230
0				
0	Public Utility	59	0.00	74,579,898
0	Motor Vehicle	94,680		296,889,860
0	Mobile Home	1,180		3,254,369
0	Timber - 100%	6	0.00	45,168
0	Heavy Duty Equip.	44		669,001
0				
574,606	Gross Digest Total	143,884	64,152.85	4,683,153,546
0	Exemptions-Bonds			36,363,504
0	Net Bond Digest			4,646,790,042
35,788,898				
0	Gross Digest Total	143,884	64,152.85	4,683,153,546
0	Exemptions-M & O			286,506,527
0	Net M & O Digest			4,396,647,019

IN STATE SHEET

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O	0.005714	4,396,647,019	25,122,441
BOND		4,646,790,042	

I, GEORGE WINGO, RECEIVER OF TAX RETURNS IN 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 ASSESSES 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

36,363,504

2023 INSURANCE PREMIUM / LOST USED TO ROLLBACK 2024 MILLAGE RATES

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	297,137.78	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
Chatham	224,000.05	604,504.05	Franklin	2,225,500.05	27,000,505.40

LOCAL OPTION SALES TAX ROLLBACK

Sales Tax Receipts / Net Assessed Value

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

$$.00232 \times 1000$$

2.32 Mills



LOCAL OPTION SALES TAX ROLLBACK

The local option sales tax rollback credit must be shown on the tax bill.

O.C.G.A. 48-8-91

UNINCORPORATED NET DIGEST VALUE

Digest Total	21,017	67,565.10	1,589,329,810
Public Utility	23	0.00	37,917,448
Motor Vehicle	49,099		136,745,540
Mobile Home	1,097		3,191,818
Timber - 100%	6	0.00	45,168
Heavy Duty Equip.	9		49,086
Gross Digest Total	71,251	67,565.10	1,767,278,868
Exemptions-Bonds			32,515,718
Net Bond Digest			1,734,763,150
Gross Digest Total	71,251	67,565.10	1,767,278,868
Exemptions-M & O			107,715,301
Net M & O Digest			1,659,563,567

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O		1,659,563,567	
BOND		1,734,763,150	

I, GEORGE WINGO, RECEIVER OF TAX RETURNS IN 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 ASSESSES 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.

INSURANCE PREMIUM ROLLBACK

Insurance Premium Funds / Net Assessed Value Unincorporated Area =
Insurance Premium Millage Rollback

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

$$.00143 \times 1000$$

1.43 Mills

INSURANCE PREMIUM ROLLBACK

Insurance Premium Funds may be designated and used to provide various services to the unincorporated areas of the county:

1. Fire Protection
2. Solid Waste
3. Police Protection
4. Curbs and Sidewalks
5. Flood Reduction and Storm Water Mitigation

3. CITY MILLAGE RATE CERTIFICATION

PT-38 (Rev 01/24)
City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2024

<http://www.dor.ga.gov>

Complete this form once the levy is determined, report this information in Column 1. E-mail a copy to local.government.services@dor.ga.gov and distribute a copy to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the distribution of Railroad Equipment Tax and Alternative Ad Valorem Tax. Form must be remitted even if levy is zero.



Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003

CITY NAME		ADDRESS			CITY, STATE, ZIP	
FEI #	CITY CLERK	PHONE NO.	FAX	EMAIL		
OFFICE DAYS / HOURS	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, 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 _____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS <small>List Special Districts if different from City District below such as CID's, BID's, or DA's</small>	DISTRICT NO. <small>List District Numbers</small>	COLUMN 1 <small>Gross Millage for Maintenance & Operations</small>	COLUMN 2 <small>**Less Rollback for Local Option Sales Tax</small>	COLUMN 3 <small>Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)</small>	COLUMN 4 <small>Bond Millage (If Applicable)</small>	COLUMN 5 <small>Total Millage (Column 3 + Column 4)</small>
City Millage Rate						
Independent School System						
Special Districts						
**Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.						

Name of County(s) in which your city is located: _____

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2024

Date

Mayor or City Clerk

4. TAXPAYER BROCHURE (48-5-306.1)

Board of Equalization: The appeal is filed by the property owner and reviewed by the Board of Tax Assessors. The Board of Tax Assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the Board of Tax Assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and 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, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$500,000, or certain wireless property with an aggregate value greater than \$500,000 as shown on the annual notice of current assessment. If the taxpayer is dissatisfied with the Hearing Officer's decision, an appeal to Superior Court may be made.

Arbitration: An arbitration appeal is filed with the Board of Tax Assessors. The taxpayer must submit a certified appraisal of the subject property which the Board of Tax Assessors may accept or reject. If the taxpayer's appraisal is rejected, the Board of Tax Assessors must certify the appeal to the County Clerk of Superior Court for arbitration. The Arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

IMPORTANT TAX INFORMATION

XXXXXXXXXXXX
Tax Commissioner
XXXXXX 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 furnished to help answer some of your questions regarding county taxes.

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

XXXXXXXXXX
Tax Commissioner

5. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2024

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2024 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

House Bill 1735

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

A BILL TO BE ENTITLED
AN ACT

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

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 For purposes of this Act, the term:

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

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

18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
19 1 of the year in which application for the exemption under this Act is made.

6. 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

7. CURRENT USE REGISTRY (ELECTRONIC)

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	044005001	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 084	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 014	13.0	13.0	V4	BAI DWIN BII I Y G

7A. QTP REGISTRY

TOTAL LIST OF ALL PARCELS WITH QTP DESIGNATION FOR TAX YEAR 2024

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant

coname digyr parcel_no totalacres qtp-acres lastname firstname middle address1 address2 address3 city state zip

REGISTRY

- ALL REGISTRIES MUST BE IN EXCEL FORMAT.

8. 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

9. CHANGE OF ASSESSMENT LISTS (ELECTRONIC)

PARCEL ID NO.	TAXPAYER NAME	2021 Assessment	2022 Assessment	Difference	Reason Code

9A. MEMO FROM CHAIRMAN

Chattooga County Notice of Assessment Certification Statement for Tax Year 2023

Number of Real Property Notices	<u>13,780</u>	Number of Personal Property Notices	<u>1,021</u>
Mailing Date of Real Property Notices	<u>7-7-2023</u>	Mailing Date of Personal Property Notices	<u>7-7-2023</u>

Darryl Wilson
Chairperson, Board of Tax Assessors

11-15-23
Date

9B. COPY OF NOTICE OF ASSESSMENT

13791856-2451-1*

CHATTOOGA COUNTY BOARD OF ASSESSORS
PO BOX 517
SUMMERVILLE GA 30747-0517
706-857-0737

PT-306 (revised May 2018)

RETURN SERVICE REQUESTED

Official Tax Matter - 2023 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

Annual Assessment Notice Date: 7/7/2023

Last date to file a written appeal: 8/21/2023

***** THIS IS NOT A TAX BILL - DO NOT SEND PAYMENT *****

County property records are available online at: www.qpublic-schneider.net

13791856-2451-1 1 1 *****AUTO**5-DIGIT 30730



ESPY KELSEY BEATRICE JAYNE
383 ALLEN ST
SUMMERVILLE GA 30747-2159

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 **BOX 'B'** of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. 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 <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

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

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 120 Cox Street Summerville, GA 30747 and which may be contacted by telephone at: (706) 857-0737. Your staff contacts are Nancy Edgeman and Wanda Brown.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

NOTICE OF ASSESSMENT (CONTINUED)

The following statement must be in Section A of the Notice of Assessment per O.C.G.A.

- All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Assessors which is located at **<insert address>** and which may be contacted by telephone at **<insert phone number>**. Your staff contacts are **<insert primary contact name>** **<insert alternate contact name>**.

10A. PENDING APPEALS – PUBLIC UTILITY

10B. PENDING APPEALS – OTHER

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2024

COUNTY _____

List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>

TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
TOTALS		>>>>>			

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period O.C.G.A. §§ 48-5-306 and 48-5-311.

_____ Date

Chairman, Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. § 48-5-304, the Revenue Commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.

_____ Date

Chairman, Board of Commissioners

_____ Date

Chairman, Board of Education or School Superintendent

5% RULE (NO COUNTYWIDE REVALUATION)

Value in dispute / gross digest – public utility

19,843,950 / (4,683,153,546 – 74,579,896)

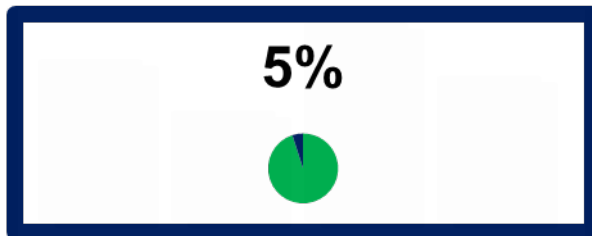
19,843,950 / 4,608,573,650 = **.43%**

8% RULE (COMPLETE REVALUATION)

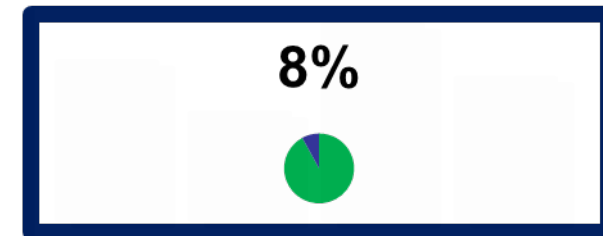
- **Value in dispute / gross digest – public utility**
 $319,843,950 / (4,683,153,546 - 74,579,896)$
 $319,843,950 / 4,608,573,650 = 6.94\%$
- **Number of parcels under appeal / total parcels in county**
 $344 / 43,074 = .080\%$

O.C.G.A § 48-5-304

- 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 from the above calculation



- 01 -



10C. APPEAL HISTORY

O.C.G.A § 48-5-345. A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for the 2023 tax digest year.

Information to be made available on DOR website



APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS						
Previous Year Total Real Property Parcel Count						
Previous Year Total Real Property Digest Value (100%)						
Digest Statistics for Digest Year						
	Total Appeals	BOE Appeals	Arbitration Appeals	CHO Appeals	Sup Court Appeals	
Count						
No Shows						County Name
Value						
% of Parcels	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	
% of Real Digest Value	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	
Files shaded in Green will auto populate						

APPEAL STATISTICS

- **MUST USE THE PROVIDED DOR FORM WITH DIGEST SUBMISSION.**

10D. 3%-180-DAY-RULE

A Certification signed by the Chairman of the Board indicating

- Number of parcels under appeal = or > 3% of total parcels
- Sum of assessed value under appeal = or > 3% gross tax digest

11A. FINAL TAXABLE DIGEST – PRINT IMAGE FORMAT

2017 PUTNAM COUNTY											PAGE 1		
TAX DIGEST – REAL AND PERSONAL PROPERTY													
Account No Bill Number Bill Amount	Owner Name & Mailing Address Property Location or Description Map Number	PROPERTY CLASSES, VALUES, & ACRES					Total Value 40% Fair Mkt	TAX DETAIL					
		C/S	Fair Market	40% Value	Acres	Add'l Exempt		Tax Type	Exemptions	Net Taxable	Tax Amount		
61611P 2017 000001	MURPHY LISA 5152 MERIDIAN LANE JOHNS CREEK GA 30022 BOAT P1 61611	RB	6,530	2,612		SP	2,612	DISTRICT 01 2,612 6,530	STATE COUNTY SCHOOL	2,612 2,612 2,612			
14734R 2017 000003 2,697.95	A & P OCONEE PROPERTIES LLC 2719 BAY RIDGE DR LOGANVILLE GA 30052 LOT 2 HWY 44 & LAKESIDE 102D 104	C3 C1 C1	267,500 941 30,719	107,000 376 12,288	1.07			DISTRICT 01 119,664 299,160	STATE COUNTY SCHOOL		119,664 119,664 119,664		990.46 1,707.49
61221P 2017 000004	A BETTER CUT 133 POPLAR ST BATONTON GA 31024 INVENTORY/EQUIPMENT P1 61221	CI CF	100 500	40 200		SP SP	40 200	DISTRICT 02 240 600	STATE COUNTY SCHOOL BATONTON	240 240 240 240			
61476P	A CUT ABOVE C/O SANDRA HILL	CI CF	100 2,101	40 840		SP SP	40 840	DISTRICT 02 880	STATE COUNTY	880 880			

11B. FINAL EXEMPT DIGEST – PRINT IMAGE FORMAT

2017 PUTNAM COUNTY		TAX DIGEST – REAL AND PERSONAL PROPERTY						EXEMPT PROPERTY DIGEST				PAGE 1
Account No Bill Number Bill Amount	Owner Name & Mailing Address Property Location or Description Map Number	PROPERTY CLASSES, VALUES, & ACRES					Total Value 40% Fair Mkt	TAX DETAIL				
		C/S	Fair Market	40% Value	Acres	Add'l Exempt		Tax Type	Exemptions	Net Taxable	Tax Amount	
3439R	ACCESS LOT GLENWOOD SPRINGS RD EATONTON GA 31024 .77 ACRES ACCESS LT 031 011	E9	35,000	14,000			DISTRICT 01 14,000 35,000					
12279R	ALL ANGELS EPISCOPAL CHURCH 405 N JEFFERSON ST EATONTON GA 31024 EPISCOPAL MISSION CHURCH H & L E005 108	E2 E2 E1	10,560 64,740 960	4,224 25,896 384			DISTRICT 02 30,504 76,260					
8753R	ALLTEL MICHIGAN INC P O BOX 625 MATTHEWS NC 28106 NAPIER DR (OFF) 056A 064	E9	22,200	8,880	.08		DISTRICT 01 8,880 22,200					
13365R	AMERICAN LEGION & TOMMY LEE FARLEY P O BOX 540 EATONTON GA 31024 CONCORD AVE	E9 E9	15,000 136,643	6,000 54,657			DISTRICT 02 60,657 151,643					

11C. XML FILES

- XML file for each tax district.
- ****TAX DISTRICT # MUST MATCH DOR TAX DISTRICT #****
- ****USE PROPERTY TAX COUNTY # NOT MV COUNTY #****
- ****MUST USE THE CORRECT STYLE SHEET****
 - StylesheetPT10Ayear2020

12. MISCELLANEOUS DOCUMENTS

- a. Tax Official Certification.
- b. Tax Allocation District Certification.
- c. Tax Commissioner Bond.
- d. PT-77 FLPA Reimbursement Request.
- e. FLPA Revenue Reduction Calculation Worksheet for each District FLPA Claimed.
- f. Copy of Newly Recorded FLPA Covenants.
- g. GIS Parcel Data. Must be Submitted for Verification **Prior** to Approval.
- h. Appraisal File – Same as Provided to DOAA.
- i. PT-553C HTRG Adjustment Request and Supporting Documentation.

12A. TAX OFFICIAL CERTIFICATION

2024 COUNTY TAX OFFICIALS CERTIFICATION		COUNTY NAME:			Please duplicate additional sheets as needed		
		Board of Tax Assessors			County Board of Commissioners		
Chairman:							
County Office Mailing Address - Line 1:							
County Office Mailing Address - Line 2:							
City, State, Zip:							
County Office Phone Number:							
FAX Number:							
Email Address for Official Communications:							
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	Signature of person completing form		
Chairman:					Name:		
Member:					Signature:		
Member:					DATE:		
Member:							
Member:							
Certification of 2023 Parcel Count:		Total Taxable Real		Total Exempt Real			
SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM				In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties section.			
NAME		POSITION HELD	DATE EMPLOYED	BRIEF DESCRIPTION OF DUTIES			
APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM				In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.			
APPRAISER'S NAME		APPRAISER LEVEL I, II, III, IV	HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)	SUPERVISORY DUTIES?	NUMBER SUPERVISED

12B. TAX ALLOCATION DISTRICT CERTIFICATION

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR TAX YEAR 2024

The Board of Tax Assessors does here by certify the following information in accordance with O.C.G.A. § 36-44-10 and O.C.G.A. § 48-5-274 regarding Tax Allocation District(s) located within the County of _____.

Name of Tax Allocation District: _____

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)

- i. County taxes
- ii. County school system
- iii. Municipal taxes for the _____
- iv. Independent school system taxes for City of _____

2. Tax Allocation Increment Base Year _____

3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: _____

4. Date of validation of tax allocation bond by Clerk of Superior Court: _____

5. Total 2024 Assessed Taxable Value for Tax Allocation District: _____

12C. TAX COMMISSIONER BOND



Issued by: ACCG-Interlocal Risk Management Agency (ACCG-IRMA)
Coverage Period: 7/1/2023 to 7/1/2024
Agreement No.: 1250
Named Member: Chattooga County

This certifies that the bonds required by state law or local ordinance are met in accordance with the Official Code of Georgia Annotated Section 45-4-11, subject to the ACCG-IRMA Coverage Agreement referenced above, its terms, conditions and exclusions. This is an excerpt from the ACCG-IRMA Coverage Agreement regarding bond coverage:

SECTION VI - CRIME, I. COVERAGE AGREEMENT, D. STATUTORY BONDS

IRMA agrees, subject to the limitations, terms and conditions set forth herein, to provide bond coverage for Employees and public officials of the Named Member who are required by local ordinance or resolution to be separately bonded. Under such bond coverage, IRMA will indemnify the Named Member for loss through the failure of any Employee or public official of the Named Member, acting alone or in collusion with others, to faithfully perform his or her duties as prescribed by law. For those Employees and public officials that are required by local ordinance or resolution to be bonded, the bond amount will not be more than the amount required by applicable local ordinance or resolution.

IRMA also agrees, subject to the terms and conditions set forth herein, to provide bond coverage for the public officials and Employees of the Named Member who are required by state law to be separately bonded, including:

Child Support Receiver
Child Support Receiver Employees
Clerk of State Court
Clerk of Superior Court
Clerk of Magistrate Court
Constable
Coroner
County Police Officer

County Administrator for Probate Court
County Law Library Board Secretary-Treasurer
County Library Board
County Surveyor
County Treasurer
Deputy Clerk of Superior Court
Deputy Coroner
Deputy Sheriff

Jailer
Magistrate
Probate Court Judge
Sheriff
Tax Agent
Tax Collector and Tax Commissioner
Tax Receiver
Warden

12D. PT-77 FLPA REIMBURSEMENT REQUEST

PT-77 (Rev. 03/24)				FOR REVENUE DEPARTMENT USE ONLY		
FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2024						
COUNTY NAME:					Mailing Address: Department of Revenue Local Government Services Division 4125 Welcome All Road, Suite 701 Atlanta, GA 30349 http://dor.georgia.gov/	
ADDRESS:						
CITY/STATE/ZIP:						
PHONE NUMBER:		FAX:				
CONTACT NAME:						
FEDERAL ID #:		58-				
<i>This certification must be accompanied by the following items in order to be processed:</i>						
1. Form PT-32.1A FLPA Revenue Reduction Calculation Worksheet.						
2. Form PT-35 and PT-38 Millage Rate Certifications forms.						
3. A scanned copy of each recorded FLPA covenant document.						
4. Form PT-77A Adjustments from prior years, if applicable.						
					<i>Electronic Application & Request of Forest Land Assistance: https://sso.dor.ga.gov</i>	
COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME						
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
DISTRICT NAME	2024 NET MILLAGE RATE	2024 REIMBURSEMENT VALUE ITEM #11, PT-32.1A	NET ADJUSTMENTS	NET 2024 FLPA GRANT AFTER ADJUSTMENTS	3% ADMIN FEE (Column 9 x 3%)	2024 AMOUNT TO BE PAID AFTER 3% FEE
COUNTY (If Inc/Uninc are same)						
INCORPORATED						
UNINCORPORATED						
SCHOOL						
MUNICIPALITY						
SPECIAL DISTRICTS (04 & Prior)						

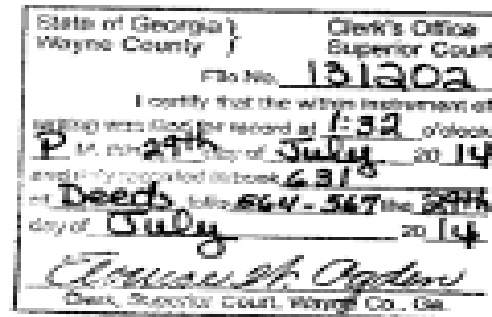
12E. FLPA REVENUE REDUCTION CALCULATION WORKSHEET

FLPA Worksheet (Rev Jan 2024)

FLPA Revenue Reduction Calculation Worksheet			
County Name			City, County, School, ... Countywide M&O, Incorporated, Unincorporated, Fire, Hospital, ...
Levying or Recommending Authority			
Tax District Name			
Digest Year		2024	
<p style="color: red; font-size: small;">The information entered below is the aggregate assessed value for the indicated digest class and is taken directly from the appropriate jurisdiction consolidated digest totals.</p>			
Item 1	Net M&O digest (use countywide net value for inc&uninc; and district-wide value for special districts)		<div style="border: 1px solid black; padding: 5px;"> <p>(Item 1 - Item 2) + (Item 3 + Item 4)</p> <p>Item 2 - Item 4</p> <p>Item 3 - Item 6</p> <p>Item 7 / Item 5</p> <p>If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%</p> <p>If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)</p> <p>Item 9 + Item 10</p> </div>
Item 2	Total Assessed Value of Digest Class 'J'		
Item 3	Total Assessed Value of Digest Class 'F'		
Item 4	Total Assessed Value of SJ Exemption		
Item 5	Net Digest for Revenue Reduction Calculation	-	
Item 6	Aggregate Forest Land CU Value	-	
Item 7	Revenue Reduction Value	-	
Item 8	Percentage Loss	0.0000%	
Item 9	FLPA Reimbursement Value (3% Portion)	0	
Item 10	FLPA Reimbursement Value (Over 3%)	0	
Item 11	Total FLPA Reimbursement Value	0	
<p style="color: red; font-size: small;">The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history or Form PT-32.1 (Rollback Calculation Form). THIS FORM IS PROVIDED FOR BUDGET PURPOSE ONLY</p>			
<p style="font-size: x-small;">I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.</p>			

12F. SCANNED ELECTRONIC COPY OF EACH RECORDED FLPA COVENANT

PT-689-1.7 (Aug 2011)



FOREST LAND CONSERVATION USE ASSESSMENT COVENANT
Section A: Application

To the Board of Tax Assessors of Wayne County: In accordance with the provisions of O.C.G.A. 46-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION

Name of Owner:

CLARY C. ROYCE

Owner's Mailing Address:

DEA C & C FARMS
P.O. BOX 158

City, State and Zip:

ODUM GA 31825

PROPERTY IDENTIFICATION

Property physical location:

201.47 ACRE TRACT

Total number of acres included in this application: 201.47

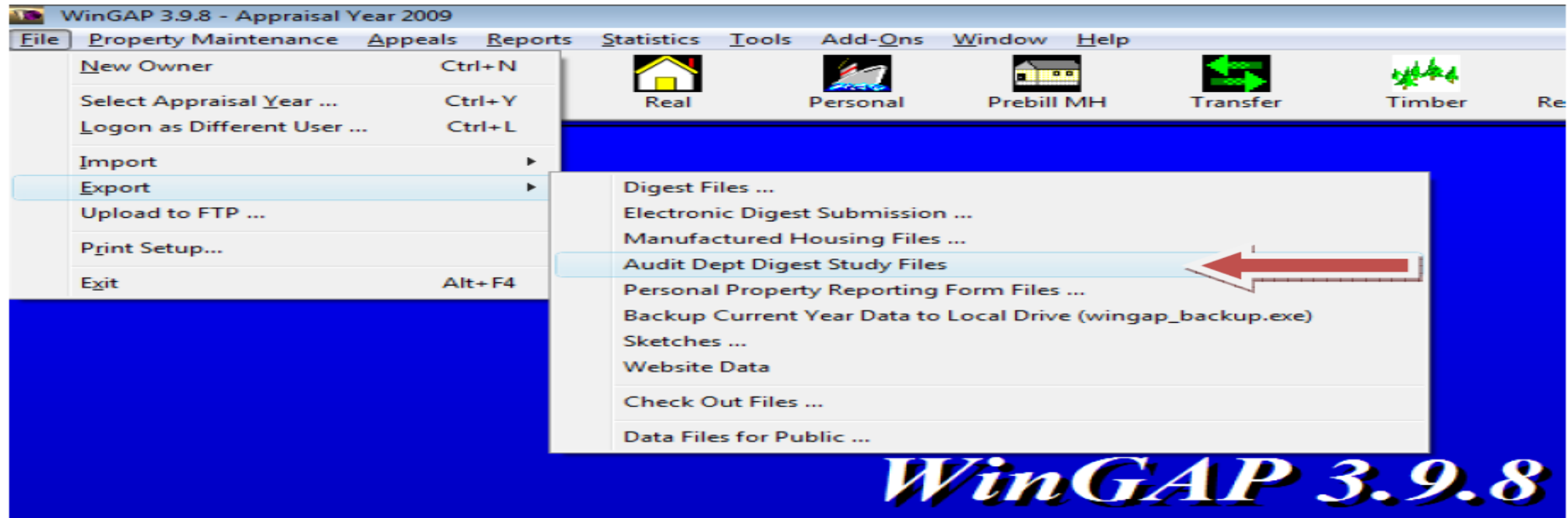
County	Parcel No.	District	Land Lot	Card Book/Page	Plat Book/Page	Acres
Wayne	14-70			0272-0172		201.47

12G. GIS PARCEL DATA



12H. APPRAISAL FILE – 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.

12 I. PT-553 HTRG REQUEST

PT-553C (Rev. 03/24)				FOR REVENUE DEPARTMENT USE ONLY		
HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2024				PT-553C Received:		
COUNTY NAME:				Revised:		
ADDRESS:				Due Date:		
CITY/STATE/ZIP:				Payment Date:		
PHONE NUMBER:				Mailing Address:		
CONTACT NAME:				Department of Revenue		
FEDERAL ID #:				Local Government Services Division		
58-				4125 Welcome All Road SW		
				Atlanta, Ga. 30349		
				http://www.georgia.gov		
THIS FORM IS TO BE USED FOR ALL COUNTY AND CITY TAXES THAT ARE BILLED. Do NOT complete Form PT-553M (for cities) if reported on this form.						
<i>This certification must be accompanied by the following items in order to be processed:</i>						
1. A copy of a sample tax bill showing the HTRG credit allowed with the wording required by statute; and a copy of a sample bill that reflects no credit;						
2. A copy of the printout used to arrive at the 2024 reimbursement request, i.e. mill rates, number of qualified homesteads, values and dollar amounts ;						
3. A copy of all city millage rate forms if you are the 'Local Billing Authority' for any city.						
COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME						
Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7
DISTRICT NAME	2024 NET MILLAGE RATE	NUMBER 2024 QUALIFIED HOMESTEADS	SHOW VALUE TOTAL AMOUNT 2024 TAX RELIEF CREDIT	SHOW TAX \$\$\$ TOTAL AMOUNT 2024 TAX RELIEF CREDIT	TOTAL ADJUSTMENTS FROM FORM PT-553CA (+ OR -)	NET 2024 TAX RELIEF CREDIT AMOUNT AFTER ADJUSTMENTS Column 5 (+ or -) Column 6
STATE				\$ -		
COUNTY (If Inc. / Uninc. are same)				\$ -		
INCORPORATED				\$ -		
UNINCORPORATED				\$ -		
SCHOOL				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		
				\$ -		

12 I. PT-553 HTRG REQUEST

PT-553CA (Rev.03/24)

COUNTY: _____

ADJUSTMENTS TO HOMEOWNER TAX RELIEF GRANT CERTIFICATION FOR TAX YEAR 2024

<http://www.georgia.gov>

Form PT-553CA is to be used for County, County School, and any City taxes that you bill. This form must accompany the PT-553C. Cities and Independent School Systems must use Form PT-553M if billing independently.

A detailed list of adjustments for each year and each district does not have to be submitted with this form, however, that list is required to be maintained in the Tax Commissioner's office for audit purposes.

TAX YEAR	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME
2023	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2024	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	STATE									
NET MILLAGE RATE										
NUMBER OF HOMESTEADS										
VALUE OF HOMESTEADS										
TOTAL ADJUSTED CREDIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ADJUSTED DISTRICT TOTALS >>>										
The total adjusted credit for each district should be carried to form PT-553C, column 6, to each corresponding district.									TOTAL ADJUSTMENTS >>>	

I hereby certify that the information for each of the districts listed above is a true and accurate representation of the net millage rate and the number, value and total adjustments made to the 2023, 2024 and 2025 homestead tax credits. I further understand that the grant amount for tax year 2024 will be increased or decreased according to these adjustments.

Signature of Tax Commissioner : _____

Date: _____

13. FIVE-YEAR HISTORY, ROLLBACK FORMS, PRESS RELEASE, NOTICE OF TAX INCREASE

2024 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES

ADVERTISEMENTS

O.C.G.A §§ 48-5-32 and 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 PT-32.1 form) a **Press Release** must be issued and three public hearings must be held and advertised as

Notice of Property Tax Increase

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION

O.C.G.A § 48-5-32 requires publication of “Current Digest and Five-Year History” **one week prior to meeting** and advertisement must be **posted on authority’s website**

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION EXAMPLE #1

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 on July 18, 2024 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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 2024 PROPERTY TAX DIGEST AND 5-YEAR HISTORY OF LEVY									
INCORPORATED AREA	INCORPORATED		2019	2020	2021	2022	2023	2024	
	VALU E	Real & Personal		199,954,952	211,731,731	225,087,251	250,322,056	275,854,599	290,117,554
		Motor Vehicles		35,119,703	32,925,010	25,878,818	24,710,058	23,976,791	20,473,604
		Mobile Homes		975,000	1,142,872	1,111,090	1,580,508	1,520,433	1,534,956
		Timber - 100%		0	0	0	0	0	0
		Heavy Duty Equipment		0	0	0	4,500	0	1,000
		Gross Digest		236,049,655	245,799,613	252,077,159	276,617,122	301,351,823	312,127,114
	Less Exemptions		22,855,750	25,220,811	30,816,419	32,344,151	33,011,268	35,535,511	
	NET DIGEST VALUE		213,193,905	220,578,802	221,260,740	244,272,971	268,340,555	276,591,603	
	RATE	Gross Maintenance & Operation Millage		8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollbacks (Local Option Sales Tax)		1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE		7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
	TAX	NET M&O TAXES LEVIED		\$1,520,073	\$1,561,698	\$1,568,739	\$2,047,007	\$2,103,790	\$2,649,748
UNINCORPORATED AREA	UNINCORPORATED		2019	2020	2021	2022	2023	2024	
	VALU E	Real & Personal		320,762,355	374,799,118	384,509,546	374,548,401	519,355,182	553,957,984
		Motor Vehicles		48,333,186	48,129,771	46,612,218	45,812,674	45,284,635	31,107,904
		Mobile Homes		4,372,323	4,898,374	6,212,070	7,214,484	7,381,254	9,501,372
		Timber - 100%		828,890	557,303	1,119,181	1,283,037	63,630	137,877
		Heavy Duty Equipment		0	0	20,000	0	5,000	0
		Gross Digest		374,296,754	428,384,566	438,473,015	428,858,596	572,089,701	594,705,137
	Less Exemptions		45,210,855	58,276,647	41,091,066	37,167,732	60,724,572	63,246,284	
	NET DIGEST VALUE		329,085,899	370,107,919	397,381,949	391,690,864	511,365,129	531,458,853	
	RATE	Gross Maintenance & Operation Millage		8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax & Insurance Premium)		1.7500	1.8000	1.9000	2.0000	2.2500	2.2500
		NET M&O MILLAGE RATE		6.5600	6.4900	6.4000	7.5900	6.8000	8.7800
	TAX	NET M&O TAXES LEVIED		\$2,158,803	\$2,402,000	\$2,543,244	\$2,972,934	\$3,477,283	\$4,666,209

DEPARTMENT

FIVE YEAR HISTORY AND CURRENT DIGEST PUBLICATION EXAMPLE #2

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 on July 18, 2024 at 7:00PM and pursuant to the requirements of O.C.G.A. § 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 2024 PROPERTY TAX DIGEST AND 5 YEAR HISTORY OF LEVY									
C o u n t y w i d e A r e a	COUNTY WIDE		2019	2020	2021	2022	2023	2024	
	V A L U E	Real & Personal		520,717,307	586,530,849	609,616,797	624,870,457	795,214,781	844,075,538
		Motor Vehicles		83,452,889	81,054,781	72,491,036	70,522,732	69,261,426	51,581,508
		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	4,500	0	1,000
		Gross Digest		610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
		Less Exemptions		68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
	NET DIGEST VALUE		542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456	
	R A T E	Gross Maintenance & Operation Millage		8.3100	8.2900	8.3000	9.5900	9.0500	11.0300
		Less Rollback (Local Option Sales Tax)		1.1800	1.2100	1.2100	1.2100	1.2100	1.4500
		NET M&O MILLAGE RATE		7.1300	7.0800	7.0900	8.3800	7.8400	9.5800
	T A X	TOTAL M&O TAXES LEVIED		\$3,866,455	\$4,182,062	\$4,386,177	\$5,329,377	\$6,112,893	\$7,741,123
Net Tax \$ Increase				\$315,607	\$204,115	\$943,200	\$783,516	\$1,628,231	
Net Tax % Increase				8.16%	4.88%	21.50%	14.70%	26.64%	

Use this example for the Board of Education's "CURRENT TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY" advertisement.

13A. PT-32.1

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2024

COUNTY: _____ TAXING JURISDICTION: _____

ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW

DESCRIPTION	2023 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2024 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS			0	
NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)

2023 MILLAGE RATE: _____

2024 MILLAGE RATE: _____

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2023 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2024 Net Digest	CYD	0	(PYD+RVA+NAG)
2023 Millage Rate	PYM	0.000	PYM
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2024	RR - ROLLBACK RATE	0.000	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2024 Proposed Millage Rate for this Taxing Jurisdiction exceeds 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. § 48-5-32.1(c) (2)	Rollback Millage Rate	0.000
	2024 Millage Rate	0.000
	Percentage Tax Increase	0.00%

FORMAT FOR NOTICE OF PROPERTY TAX INCREASE

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000)* is approximately *(\$ increase)*.

NOTICE OF PROPERTY TAX INCREASE REQUIREMENTS

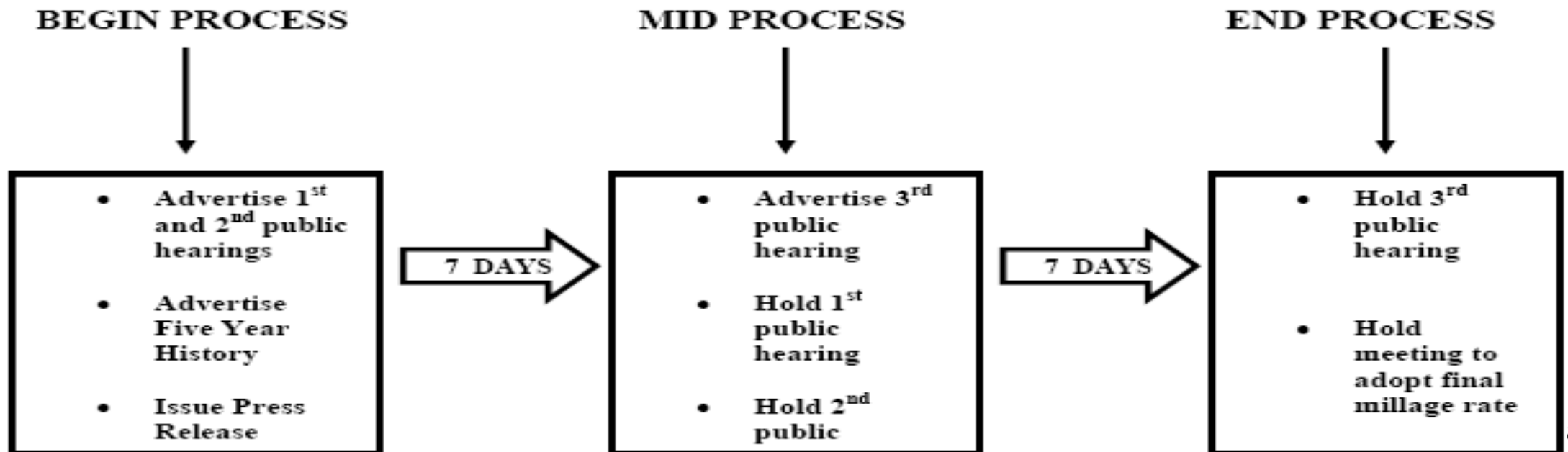
-O.C.G.A § 48-5-32.1 requires publication of “Notice of Property Tax Increase” advertisement **one week prior to meeting** and advertisement must be **posted on authority’s website**

-O.C.G.A § 48-5-32.1 requires “Notice of Property Tax Increase” advertisement **to be at least 30 square inches in size** in a newspaper of general circulation in the county



PUBLIC HEARINGS FOR TAX INCREASE

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



DIGEST SUBMISSION DATE

September 1st

Date approved by Revenue Commissioner

- 2024 due date is September 3rd
- (September 1st is on Sunday and September 2nd is a holiday)

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

TAX BILLS VIA ELECTRONIC TRANSMISSION

O.C.G.A § 48-5-148 authorizes **electronic tax bills** at discretion of Tax Commissioner and at the option of the taxpayer, in lieu of or in addition to mailed notices...

Tax Commissioner requirements:

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

WHAT HAPPENS IF THE DIGEST CAN NOT BE SUBMITTED BY SEPTEMBER 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. Please submit the extension request via e-mail.

Kenny.Colson@dor.ga.gov

NO DIGEST IN SIGHT

Voluntary Collection Order issued by Revenue Commissioner.

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

ELECTRONIC SUBMISSION PROCEDURES

- **COSS: County Online Self Services**

<https://sso.dor.ga.gov> -- Live Portal

- **Digest Online Submission process starts here in COSS:**

COSS application has been enhanced to allow County Vendors and Tax Commissioner Office Support Staff to submit digest using COSS Online System.

Authorized County Users can Search/View and Submit County Digests using the COSS System.

(Below is the COSS/Digest Search Screen View)

ELECTRONIC SUBMISSION PROCEDURES

Georgia Department of Revenue County Services Portal



Motor Vehicles

Titles & Registrations

Tag Inventory ▾

Property Tax

Digest Summaries

GCP Online

County Services

Others

ELECTRONIC SUBMISSION PROCEDURES

Georgia Department of Revenue

Enter your Username and Password

Username:

Password:

Warn me before logging me into other sites.

Please contact Georgia Department of Revenue Local Government Services division for resetting password or any other problem with your login account.

For security reasons, please Log Out and Exit your web browser when you are done accessing services that require authentication!

WARNING! FOR OFFICIAL USE ONLY

This is a Department of Revenue system and is intended for official use only. Unauthorized access is prohibited. All user activities are subject to monitoring in accordance with the Department of Revenue's policies to ensure compliance with Tax Information Security Guidelines for Federal, State, and Local Agencies, IRS Publication 1075, dated June 2002, and State laws. Copies of the Department of Revenue's policies on use of the Department of Revenue's computers communications systems may be obtained from the system administrator or from the Department of Revenue's web site.

YOU HAVE NO EXPECTATIONS OF PRIVACY USING THIS SYSTEM.

Authorized employees have the right to examine active and stored e-mail and files within all systems. Others may inadvertently view your messages. Users are responsible for the images they cause to be displayed on, and the contents of, messages transmitted over the Department of Revenue's systems. All communications are to follow the proper business etiquette, avoid insensitive, hostile, or offensive subjects and language that would violate official Department of Revenue policies and standards. The unauthorized release or use of the Department of Revenue information is prohibited.

Non-compliance with any of these conditions is grounds for disciplinary action up to and including removal or termination, as well as criminal prosecution. Report instances of suspected misuse to your supervisor or systems administrator.

Georgia Department of Revenue x Georgia Department of Revenue x +

https://dorapps-uat.ams-garevenue.gov

Home - Human Res... Suggested Sites Users and Organiza... GobiernoUSA gov USA gov Telework Log v2.0 f...

Home Dashboards DOR Applications Public Applications

Welcome

FLPA

Digest

Exit

**** WARNING - Restricted Information - WARNING ****

Search Criteria

Year: County: CHATHAM Status: All

Search Reset

All
CHATHAM
DEKALB
GREENE
PAULDING

Digests Matching Search Criteria

County	Code	Tax Year	Status	Status Dt
CHATHAM	025	2020	Being Processed	11/16/2021 04:44 PM
CHATHAM	025	2019	Being Processed	02/18/2019 12:47 PM
CHATHAM	025	2018	Completed	08/07/2018 04:56 PM
CHATHAM	025	2017	Approved	07/10/2018 08:49 AM
CHATHAM	025	2016	Approved	07/13/2017 02:24 PM
CHATHAM	025	2015	Audited	01/30/2017 10:02 AM
CHATHAM	025	2014	Audited	04/26/2016 10:53 AM
CHATHAM	025	2013	Audited	03/10/2015 03:19 PM
CHATHAM	025	2012	Approved	09/10/2013 03:16 PM
CHATHAM	025	2011	Audited	11/19/2012 08:19 AM

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- Import PT10A XML File:
- Select Digest Year and County
- Check the Tax Districts to Import

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- Welcome
- FLPA
- Digest
- Exit

**** WARNING - Restricted Information - WARNING ****

Find

Year: County:

County: Year: **Form Revision: 2020**

Receipt (Due: 08/01/2021)

Digest Document Locator Number (DLN)	<input type="text" value="202203197523792"/>	Status	<input type="text" value="Being Processed"/>
Extension Request Date	<input type="text"/>	Extension Date	<input type="text"/>
Received Date	<input type="text"/>	Late Penalty	<input type="text"/>

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

ELECTRONIC SUBMISSION PROCEDURES (CONTINUED)

Import Consolidation Sheets from File

No file chosen

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Being Processed

County: 027 - CHATTOOGA		Tax District: 00 - CHATTOOGA COUNTY	
Total Parcel Count: <input type="text"/>			
Code	Count	AGRICULTURAL Acres	40% Value
A1	<input type="text"/>	<input type="text"/>	<input type="text"/>
A3	<input type="text"/>	<input type="text"/>	<input type="text"/>
A4	<input type="text"/>	<input type="text"/>	<input type="text"/>
A5	<input type="text"/>	<input type="text"/>	<input type="text"/>
A6	<input type="text"/>	<input type="text"/>	<input type="text"/>
A9	<input type="text"/>	<input type="text"/>	<input type="text"/>
AA	<input type="text"/>	<input type="text"/>	<input type="text"/>
AR	<input type="text"/>	<input type="text"/>	<input type="text"/>

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- Import PT10A XML File:
- Click Choose File Button – This will allow you to choose the file you wish to import.
- Click Import Button – This should import the selected files.

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

Import Consolidation Sheets from File

Choose File No file chosen

Import

Submit Digest

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- XML files failed to import due to errors within the XML files.
- These errors must be corrected before XML files will import.

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	01-STATE	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	02-SCHOOL	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	05-LYERLY	No data found. Import data or uncheck district.
<input checked="" type="checkbox"/>	10-MENLO	No data found. Import data or uncheck district.

Import Consolidation Sheets from File

Choose File

No file chosen

Import

Submit Digest

The import file contains following invalid and/or mismatched data:

District 16 (form node #6): district ID found as 16 but not found in system.

District IDs 15, 27 found in system but missing from import file.

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- **Below is the COSS/Digest Screen View** – after the XML file (Consolidation Sheets) has been imported:
 - COSS Users will see a message listing the tax districts numbers, those have been imported
 - All errors will get highlighted with a red * against each field under Consolidation Sheets Summary
 - COSS is configured to allow Digest online users to save Consolidation Sheets with Errors and resume whenever user is ready to proceed further with Digest Submission.
 - Tooltips as highlighted in black color below can be viewed by hovering over the tax districts and the status field's data under Consolidation Sheets
- - “Save Consolidation Sheet” button will remain disabled until the PT10A xml file/Consolidation sheet data is imported, and sheets are ready for user review.
 - “Submit Digest” button (next to Import File Section), will remain disabled until all consolidation sheets have been verified and errors are resolved.

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	01-STATE	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	02-SCHOOL	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	05-LYERLY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	10-MENLO	Validation Errors found. Please fix errors.

Import Consolidation Sheets from File

Choose File

No file chosen

Import

Submit Digest

Forms for 00, 01, 02, 03, 05, 10, 15, 17, 25, 27 Tax Districts have been imported. Please click Tax District above to view Consolidation Summary and resolve errors below.

ELECTRONIC SUBMISSION PROCEDURES (CONTINUED)

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Being Processed

NUMBER - 100%	34	0.0000	1579002.00
HEAVY DUTY EQUIP.	14		87794.00
Gross Digest Total	54829	190946.7000	552177509
Exemptions-Bond			109993750
Net Bond Digest			442183759
Gross Digest	54,829	190,946.7	552,177,509
Exemptions-M&O			113288342
Net M&O Digest			438889167

TYPE	ASSESSED VALUE	MILLAGE	TAX
M & O	438889167.00	18.3560	* 6406162.85
BOND	442183759.00	17.6030	* 6622419.65

Save Consolidation Sheet

Print Consolidation Sheet

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- **COSS/Digest Detail View:** after all the Consolidation Sheets errors have been resolved:
 - “Submit Digest” button will get enabled
 - Status against each Tax District will get changed to “Successfully Validated”.
 - Hovering over to the message will show a tooltip guiding users to click “Submit” button.
 - ‘*Save Consolidation Sheet*’ button remains enabled, allowing users to make any changes to the consolidation sheet before digest is submitted.
 - Users can print the Consolidation Sheet Summary by clicking on the “Print Consolidation Sheet” button

ELECTRONIC SUBMISSION PROCEDURES (CONTINUED)

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Successfully validated
<input checked="" type="checkbox"/>	01-STATE	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	02-SCHOOL	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	05-LYERLY	Validation Errors found. Please fix errors.
<input checked="" type="checkbox"/>	10-MENLO	Validation Errors found. Please fix errors.

Import Consolidation Sheets from File

Choose File No file chosen Import

Submit Digest

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Being Processed

TIMBER - 100%	34	0.0000	1579002.00
HEAVY DUTY EQUIP.	14		87794.00
Gross Digest Total	54829	190946.7000	552177509
Exemptions-Bond			0
Net Bond Digest			552177509
Gross Digest	54,829	190,946.7	552,177,509
Exemptions-M&O			113288342
Net M&O Digest			438889167
TYPE	ASSESSED VALUE	MILLAGE	TAX
M & O	438889167.00	18.3560	8056249.55
BOND	552177509	0	0

DEPARTMENT of REVENUE

Save Consolidation Sheet Print Consolidation Sheet

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- **COSS/Digest Detail View:** After the Digest has been submitted:
 - Digest/Consolidation Sheet's status is changed from "Being Processed" to **"Submitted"**
 - Tooltip to let users know that changes are not allowed
 - Save Consolidation Button is disabled
 - Import File and "Submit Digest" Button section is no longer visible.
 - This section appears only if digest is in Being Processed Status.
 - Consolidation sheets can be accessed by clicking on the Tax District Hyper Link

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

Consolidation Sheets

Select	Tax District	Status
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY	Successfully validated
<input checked="" type="checkbox"/>	01-STATE	Successfully validated
<input checked="" type="checkbox"/>	02-SCHOOL	Successfully validated
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED	Successfully validated
<input checked="" type="checkbox"/>	05-LYERLY	Successfully validated
<input checked="" type="checkbox"/>	10-MENLO	Successfully validated

Import Consolidation Sheets from File

No file chosen

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

Consolidation Sheets

Select	Tax District
<input checked="" type="checkbox"/>	00-CHATTOOGA COUNTY
<input checked="" type="checkbox"/>	01-STATE
<input checked="" type="checkbox"/>	02-SCHOOL
<input checked="" type="checkbox"/>	03-COUNTY INCORPORATED
<input checked="" type="checkbox"/>	05-LYERLY
<input checked="" type="checkbox"/>	10-MENLO

ELECTRONIC SUBMISSION PROCEDURES (CONTINUED)

Consolidation Summary of Selected Sheet (District)

Consolidation Sheet DLN: 202203197523798 Status: Submitted

County: 027 -CHATTOOGA		Tax District: 00 -CHATTOOGA COUNTY	
Total Parcel Count: <input type="text" value="13736"/>			
AGRICULTURAL			
Code	Count	Acres	40% Value
A1	<input type="text" value="1108"/>		<input type="text" value="30919283.00"/>
A3	<input type="text" value="33"/>	<input type="text" value="125.9600"/>	<input type="text" value="240014.00"/>
A4	<input type="text" value="411"/>	<input type="text" value="2605.3700"/>	<input type="text" value="3422286.00"/>
A5	<input type="text" value="837"/>	<input type="text" value="59816.3800"/>	<input type="text" value="23151868.00"/>
A6	<input type="text" value="2901"/>		<input type="text" value="10011566.00"/>
A9	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
AA	<input type="text" value="0"/>		<input type="text" value="0"/>
AR	<input type="text" value="0"/>		<input type="text" value="0"/>

Save Consolidation Sheet

Reopen

Print Consolidation Sheet

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

■ **COSS/Digest View:**

- Both Digest and Consolidation Sheets Status is now showing up as “Completed”
- “Save Consolidation Sheet” button is disabled.
 - Digest is completed so nothing can be done in COSS
- “Print Consolidation Sheet” button is enabled.
 - COSS Users are permitted to Print Consolidation Sheets Summary irrespective of the Digest/Consolidation Sheet Status.

ELECTRONIC SUBMISSION PROCEDURES_(CONTINUED)

- Welcome
- FLPA
- Digest**
- Exit

**** WARNING - Restricted Information - WARNING ****

Find

Year: County:

Detail Checklist **Correspondence**

County: **CHATTOOGA** Year: **2021** Show:

Sent Letters

Created on	Ref# (DLN)	Correspondence Type
01/31/2022	202203197523818	Digest Order to Bill & Coll Ltr
01/31/2022	202203197523819	Digest Commission Voucher Ltr

ELECTRONIC SUBMISSION PROCEDURES (CONTINUED)

Student ID: 300014477

Title First Name MI Last Name
 Phone Alt_Phone Email

Business Address

Str

 City St Zip
 Country (If not US)

Employer Address

Danny Forsyth
 4125 Welcome All Rd Sw
 Atlanta GA 303491824
 (678) 201-8412
 FEIN: 581212121

Appraiser Certification

Certification Level GCA Designation

Current Employment Status

Inactive Official Category

Employment Information

Employer	Position	Start Dt	End Dt	Emp Appr Lvl
<input type="text" value="None Selected"/>	<input type="text" value="None Selected"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text" value="DANNY FORSYTH"/>	<input type="text" value="Vendor Digest Consolidations"/>	<input type="text" value="01/01/2022"/>	<input type="text"/>	<input type="text"/>

VENDOR INFORMATION

- Name
- Address
- Phone Number
- Email
- Employer: Name, Address, Phone Number, FEI#
- County or Counties Represented

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

- All other required digest documentation will be uploaded to an SFTP site.
- Users will need to download **WinSCP**
- Use Host **eft.dor.ga.gov**
- Use Port **22**

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

The screenshot displays the WinSCP interface with two panes. The left pane shows the local file system at C:\Users\dforsyth\Desktop\, listing several folders for field digest submissions from 2016 to 2019. The right pane shows the remote file system at /, listing folders named dekalb, Conduent, and butts with their respective sizes, change dates, permissions, and owners.

Name	Size	Type	Changed
..		Parent directory	5/9/2022 10:46:20 PM
2016 Field Digest Sub...		File folder	8/18/2020 11:21:58 AM
2017 Field Digest Sub...		File folder	8/18/2020 11:26:00 AM
2018 Digest Field Sub...		File folder	8/18/2020 11:28:39 AM
2019 Field Digest Sub...		File folder	11/2/2021 12:32:43 PM

Name	Size	Changed	Rights	Owner
dekalb		5/6/2022 3:00:40 PM	rw-rw-rw-	user
Conduent		8/27/2018 11:47:53 AM	rw-rw-rw-	user
butts		5/6/2022 3:00:24 PM	rw-rw-rw-	user

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

The screenshot displays the WinSCP interface with two file explorer panes. The left pane shows the local file system at C:\Users\dforsyth\Desktop\, listing folders for each year from 2016 to 2021. The right pane shows the remote file system at /dekalb/ToDOR/, listing several files including spreadsheets, PDFs, and a zip file.

Name	Size	Changed	Rights	Owner
..		5/9/2022 10:46:20 PM		
2016 Field Digest Sub...		8/18/2020 11:21:58 AM		
2017 Field Digest Sub...		8/18/2020 11:26:00 AM		
2018 Digest Field Sub...		8/18/2020 11:28:39 AM		
2019 Field Digest Sub...		11/2/2021 12:32:43 PM		
2020 Field Digest Sub...		9/7/2021 9:55:21 AM		
2021 Digest		4/5/2022 9:23:26 AM		
2021 Digest Files		3/23/2022 2:03:42 PM		
2021 Digest Forms		4/28/2022 10:50:54 AM		
2021 Digest Scan Files		4/27/2022 12:05:53 PM		
2021 Field Digest Sub...		3/23/2022 10:31:29 AM		
sales_qtp.xls	204 KB	8/27/2021 10:48:28 AM	rw-rw-rw-	user
lgs_audit.xls	2,040 KB	8/27/2021 10:48:18 AM	rw-rw-rw-	user
covreg2021.xls	1,702 KB	8/27/2021 10:48:02 AM	rw-rw-rw-	user
ATKINSEX21.PDF	177 KB	8/30/2021 5:11:36 PM	rw-rw-rw-	user
ATKINS21.zip	1,685 KB	8/30/2021 4:42:44 PM	rw-rw-rw-	user
ATKINS21.xml	119 KB	8/30/2021 4:28:32 PM	rw-rw-rw-	user
ATKINS21.PDF	1,819 KB	8/30/2021 5:11:36 PM	rw-rw-rw-	user
asmt_chg_list (2).xls	184 KB	8/27/2021 10:47:48 AM	rw-rw-rw-	user
2021 Digest Workshee...	14 KB	8/27/2021 10:53:22 AM	rw-rw-rw-	user
2021 Atkinson Bill and...	58 KB	8/27/2021 11:27:20 AM	rw-rw-rw-	user

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

butts - dforsyth@eft.dor.ga.gov - WinSCP

Local Mark Files Commands Session Options Remote Help

Synchronize Queue Transfer Settings Default

dforsyth@eft.dor.ga.gov X New Session

Desktop butts

Upload Edit Properties New Download Edit Properties New

C:\Users\dforsyth\Desktop\2021 Digest Files\Calhoun 2021\ /butts/

Name	Size	Type	Changed	Name	Size	Changed	Rights	Owner
..		Parent directory	1/3/2022 12:29:48 PM	FromDOR		5/6/2022 3:00:18 PM	rw-rw-rw-	user
2020 digest review.zip	38,459 KB	Compressed (zipp...	8/16/2021 11:05:43 AM	ToDOR		5/25/2022 11:58:37 AM	rw-rw-rw-	user
2021 consolidations.zip	951 KB	Compressed (zipp...	8/16/2021 11:05:22 AM					
asmt_chg_list (2).xls	402 KB	Microsoft Excel 97...	8/16/2021 11:05:06 AM					
calhoun_flpa_2021_a...	7,672 KB	Compressed (zipp...	8/16/2021 11:05:16 AM					
CALHOUNCOUNTY2...	526 KB	Text Document	8/16/2021 11:59:55 AM					
CALHOUNCOUNTY2...	154 KB	Text Document	8/16/2021 12:00:05 PM					
CALHOUNCOUNTY2...	92 KB	Microsoft Excel W...	8/16/2021 11:44:32 AM					

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

ToDOR - dforsyth@eft.dor.ga.gov - WinSCP

Local Mark Files Commands Session Options Remote Help

Synchronize Queue Transfer Settings Default

dforsyth@eft.dor.ga.gov X New Session

Desktop ToDOR Find Files

Upload Edit Properties New Download Edit Properties New

Name	Size	Type	Changed
..		Parent directory	1/3/2022 12:29:48 PM
2020 digest review.zip	38,459 KB	Compressed (zipp...	8/16/2021 11:05:43 AM
2021 consolidations.zip	951 KB	Compressed (zipp...	8/16/2021 11:05:22 AM
asmt_chg_list (2).xls	402 KB	Microsoft Excel 97...	8/16/2021 11:05:06 AM
calhoun_flpa_2021_a...	7,672 KB	Compressed (zipp...	8/16/2021 11:05:16 AM

Name	Size	Changed	Rights	Owner
County Folder		5/25/2022 11:58:24 AM	rwxrw-rw-	user

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

County Folder - dforsyth@eft.dor.ga.gov - WinSCP

Local Mark Files Commands Session Options Remote Help

Synchronize Queue Transfer Settings Default

dforsyth@eft.dor.ga.gov New Session

Desktop County Folder Find Files

Upload Edit Properties New Download Edit Properties New

C:\Users\dforsyth\Desktop\2021 Digest Files\Calhoun 2021\

Name	Size	Type	Changed
..		Parent directory	1/3/2022 12:29:48 PM
2020 digest review.zip	38,459 KB	Compressed (zipp...	8/16/2021 11:05:43 AM
2021 consolidations.zip	951 KB	Compressed (zipp...	8/16/2021 11:05:22 AM
asmt_chg_list (2).xls	402 KB	Microsoft Excel 97...	8/16/2021 11:05:06 AM
calhoun_flpa_2021_a...	7,672 KB	Compressed (zipp...	8/16/2021 11:05:16 AM
CALHOUNCOUNTY2...	526 KB	Text Document	8/16/2021 11:59:55 AM
CALHOUNCOUNTY2...	154 KB	Text Document	8/16/2021 12:00:05 PM
CALHOUNCOUNTY2...	92 KB	Microsoft Excel W...	8/16/2021 11:44:32 AM
CALHOUNCOUNTY2...	2,773 KB	Text Document	8/16/2021 12:00:07 PM
CALHOUNCOUNTY2...	101 KB	Text Document	8/16/2021 12:00:00 PM
CALHOUNCOUNTY2...	12 KB	Text Document	8/16/2021 12:00:09 PM
CALHOUNPT10Ayear...	82 KB	XML Document	8/16/2021 11:41:24 AM
covreg2021.xls	1,128 KB	Microsoft Excel 97...	8/16/2021 11:05:11 AM
digest2021 (2).zip	1,050 KB	Compressed (zipp...	9/27/2021 9:31:52 AM
Doc0001.pdf	31 KB	Adobe Acrobat Do	1/3/2022 12:29:48 PM

/butts/ToDOR/County Folder/

Name	Size	Changed	Rights	Owner
..				
1. Consolidation Sheets		5/25/2022 11:58:23 AM	rw-rw-rw-	user
2. PT-35 Millage Rate ...		5/25/2022 11:58:23 AM	rw-rw-rw-	user
3. PT-38 City and Ind...		5/25/2022 11:58:23 AM	rw-rw-rw-	user
4. Taxpayer Brochure		5/25/2022 11:58:23 AM	rw-rw-rw-	user
5. Location Exemptio...		5/25/2022 11:58:24 AM	rw-rw-rw-	user
6. Freeport Exemption		5/25/2022 11:58:24 AM	rw-rw-rw-	user
7. Current Use Regist...		5/25/2022 11:58:24 AM	rw-rw-rw-	user
8. List of Reason Codes		5/25/2022 11:58:24 AM	rw-rw-rw-	user
9. Change of Assess...		5/25/2022 11:58:24 AM	rw-rw-rw-	user
10. Pending Appeal List		5/25/2022 11:58:23 AM	rw-rw-rw-	user
11. Final Digest in Pri...		5/25/2022 11:58:23 AM	rw-rw-rw-	user
12. Misc. Documents		5/25/2022 11:58:23 AM	rw-rw-rw-	user
13. Advertising Docu...		5/25/2022 11:58:23 AM	rw-rw-rw-	user

ELECTRONIC DIGEST SUBMISSION PROCEDURES_(CONTINUED)

- Each county will be given **ONE** Login / Password.
- This will allow the county access to their county's file on the SFTP site.
- The county can upload the required documents.
- Each Digest Vendor will be given **ONE** Login / Password.

COURSE CREDIT FORM



COURSE EVALUATION FORM





QUESTIONS?

Danny Forsyth

Compliance Specialist Supervisor