



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Digest Submission

2025

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.

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

May 2025

Table of Contents

Re: 2025 Digest Submission Package	4
Re: Net Digest Accuracy for Municipalities.....	5
Re: 2025 Social Security Maximum for Homestead Exemptions.....	6
Re: 2025 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)	7
Digest Submission Checklist	8
Digest Submission Checklist Continued.....	9
PT-10A – Consolidation and Evaluation of Digest 2025	10
PT-10A - Consolidation and Evaluation of Digest 2025.....	11
PT-35 - County Millage Rate Certification and Levy	12
AMOUNT OF INSURANCE PREMIUM TAX PROCEEDS AND LOCAL OPTION SALES TAX PROCEEDS FOR 2025 MILLAGE ADJUSTMENT	13
PT-38 – City and Independent School Millage Rate Certification For Tax Year 2025	15
Re: 2025 City and Independent School Millage Rate Certification (Form PT-38)	16
Taxpayer Brochure	17
LOCAL EXEMPTIONS	19
Freeport Exemption Resolution	20
Conservation Use and Forest Land Registry (electronic)	21
Qualified Timberland Registry (electronic).....	22
List of Reason Codes	23
CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2025.....	24
CHANGE OF ASSESSMENT LIST FOR COMMERCIAL PROPERTY FOR TAX YEAR 2025	25
CHANGE OF ASSESSMENT LIST FOR INDUSTRIAL PROPERTY FOR TAX YEAR 2025	26
CHANGE OF ASSESSMENT LIST FOR RESIDENTIAL PROPERTY FOR TAX YEAR 2025	27
Assessment Notices.....	28
PENDING APPEALS FOR PUBLIC UTILITIES FOR TAX YEAR 2025	31
PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2025	32
APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS	33
Final Digest in Print Image Form (Exempt).....	35
County Tax Official Certification for 2025	36
ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR	37
TAX YEAR 2025	37
Tax Commissioner Bonds	38
Forest Land Assistance Grant	39

ELECTRONIC APPLICATION AND REQUEST OF FOREST LAND ASSISTANCE GRANT.....	40
FLPA Revenue Reduction Calculation Worksheet.....	41
FLPA Grant Reimbursement 2025.....	42
GIS Digest Submission Instructions.....	43
2025 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES.....	46



Georgia Department of Revenue
Local Government Services
Memorandum

To: Tax Commissioner
Chairman, Board of Assessors

From: Jonathan K. Ussery, Director *JKU*
Date: May 9, 2025

Re: 2025 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 2, 2025 (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.

2025 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 or Faye Brown (470) 580-1317. The digest submission files, and package may be downloaded from our website at:

<https://dor.georgia.gov/local-government-services/digest-compliance/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: May 9, 2025

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 approximately 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 2025, please continue to report Municipal exemptions and accurately reflect net digest amounts.



Georgia Department of Revenue
Local Government Services Division
Memorandum

To: Tax Commissioners Board of Tax Assessors

From: Jonathan K. Ussery, Director *JKU*

Date: December 11, 2024

Re: 2025 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 2025 is \$96,432 which amount may be used when determining eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2025.

<https://www.ssa.gov/news/press/factsheets/colafacts2025.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: December 30, 2024

Re: 2025 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 \$121,812 and such amount may be claimed for tax year 2025 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.

Digest Submission Checklist

COUNTY _____	DATE _____		
2025 TAX DIGEST SUBMISSION CHECK LIST			
		ITEM	NOTES
1		Consolidation Sheets: Must provide signed consolidation sheet for each tax district AND they must match XML exactly	
	a.	Motor Vehicle Values: Use total of the 2024 values.	
	b.	Timber Values: Use total of values from 4 quarters reports for 2024.	
	c.	Mobile Home Values: Use total of values from Assessors digest.	
	d.	Heavy Duty Equipment: Use total value of 2024 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 exemptions.	
7		Current Use Registry including CUVA and FLPA	
	a.	QTP Registry must include: Parcel Number, Owner Name, Acreage	
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 2024 appeals statistics for web posting. **MUST USE DOR FORM**	
	d.	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. All totals on PT-10A must match XML totals. NO EXCEPTIONS	
12		Miscellaneous Documents	
	a.	County Tax Official Certification Form.	
	b.	Tax Allocation District Value Certification - Must submit even if blank.	
	c.	Tax Commissioner Bond.	
	d.	PT-77 Grant Form & FLPA Revenue Reduction Calculation Worksheets for each district containing FLPA.	
	e.	Copy of all newly recorded FLPA Covenants including renewals.	
	f.	GIS Parcel Data. Must be submitted for verification prior to digest approval.	
	g.	Appraisal File - Same as Provided to DOAA *EXCEL Format*	
	h.	IT Security Contact Information Form.	

Digest Submission Checklist Continued

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

PT-10A(Rev. 4/2025)		CONSOLIDATION AND EVALUATION OF DIGEST 2025									
COUNTY NAME:		COUNTY NO:		TAX DISTRICT NAME:		TAX DISTRICT #:		TOTAL PARCEL COUNT:			
A - AGRICULTURAL				J - FOREST LAND (DIGEST VALUE)				W - ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value
A1				J3				W3			
A3				J4				W4			
A4				J5				W5			
A5				J9							
A6								PROPERTY EXEMPTIONS			
A9				P - PREFERENTIAL				Code	Count	M&O AMT	BOND AMT
AA				Code	Count	Acres	40% Value	SA			
AB				P3				SB			
AF				P4				SF			
AI				P5				SH			
AZ				P6				SJ			
								SP			
B - BROWNFIELD				Q - QUALIFIED TIMBERLAND				SN			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	ST			
B1				Q4				SV			
B3				Q5				SW			
B4								SX			
B5				R - RESIDENTIAL				STATE HOMESTEAD EXEMPTIONS			
B6				Code	Count	Acres	40% Value	S1			
				R1				S3			
C - COMMERCIAL				R3				S4			
Code	Count	Acres	40% Value	R4				S5			
C1				R5				S6			
C3				R6				S8			
C4				R9				S9			
C5				RA				SC			
C9				RB				SD			
CA				RF				SE			
CB				RI				SG			
CF				RZ				SS			
CI								LOCAL HOMESTEAD EXEMPTIONS			
CP				T - RESIDENTIAL TRANSITIONAL				L1			
CZ				Code	Count	Acres	40% Value	L2			
				T1				L3			
F - FOREST LAND (GRANT VALUE)				T3				L4			
Code	Count	Acres	40% Value	T4				L5			
F3								L6			
F4				U - PUBLIC UTILITY				L7			
F5				Code	Count	Acres	40% Value	L8			
F9				U1				L9			
				U2				TOTAL	0	0	0
H - HISTORIC				U3				EXEMPT PROPERTY			
Code	Count	Acres	40% Value	U4				Code	Count	40% Value	
H1				U5				E0			
H3				U9				E1			
				UA				E2			
I - INDUSTRIAL				UB				E3			
Code	Count	Acres	40% Value	UF				E4			
I1				UZ				E5			
I3				V - CONSERVATION USE				E6			
I4				Code	Count	Acres	40% Value	E7			
I5				V3				E8			
I9				V4				E9			
IA				V5				TOTAL	0	0	
IB				V6							
IF											
II											
IP											
IZ											

SUMMARY			
PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
A - Agricultural	0	0	0
B - Brownfield	0	0	0
C - Commercial	0	0	0
H - Historic	0	0	0
I - Industrial	0	0	0
J - Forest Land Cons. Use	0	0	0
P - Preferential	0	0	0
Q - Qualified Timberland	0	0	0
R - Residential	0	0	0
T - Res Transitional	0	0	0
U - Public Utility			

PT-10A - Consolidation and Evaluation of Digest 2025

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.						
			B - BOATS - All craft that are operated in and upon water, including the motors, but not the land transport vehicles.						
			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 freeport exemption under O.C.G.A. 48-5-48.2 or 48-5-48.5.						
			P - FREEPORT INVENTORY - inventory qualified under O.C.G.A. §§ 48-5-48.2 and 48-5-48.5						
			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.						
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.			Z - OTHER PERSONAL - All other personal 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				
3 - LOTS - All land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.			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		
S1 - Regular		48-5-44		\$2,000		\$ 2,000		\$ -	
S3 - Elderly - Age 62 (Net Income < \$10,000)		48-5-52		\$2,000		\$ 2,000		\$ -	
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	
S5 - Disabled Veteran; unremarried surviving spouse or minor children		48-5-48		\$121,812		\$ 121,812		\$ 121,812	
S6 - Elderly Floating - Age 62 (Fed AGI < \$30,000)		48-5-47.1 & 48-5-52		Floating on home & 5 ac		Floating		\$ -	
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		\$ -	
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	
SC - Age 65		48-5-48.3		100% on home & 10 ac and \$2,000 on balance		\$ 2,000		\$ -	
SD - Age 65 - 100% Disabled Veteran; unremarried surviving spouse or minor children		48-5-48		100% on home & 10 ac and \$121,812 on balance		\$ 121,812		\$ 121,812	
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 \$121,812 on balance		\$ 121,812		\$ 121,812	
SG - Unremarried surviving spouse of firefighter or peace officer killed in line of duty		48-5-48.4		100%		100%		100%	
SS - Surviving Spouse of US service member killed in action		48-5-52.1		\$121,812		\$ 121,812		\$ 121,812	
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					
SI - 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 < 20,000		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	
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									

5 (Rev 03/25)

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



COUNTY: _____

Submit original signed copy with digest submission

[illegible]

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2025

Date

Chairman, Board of County Commissioners

AMOUNT OF INSURANCE PREMIUM TAX PROCEEDS AND LOCAL OPTION SALES TAX PROCEEDS FOR 2025 MILLAGE ADJUSTMENT

Shown below are the 2024 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 2025 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 2025 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 a 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 and 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 Tax 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 Tax 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	1,135,779.28	2,930,255.66	Cook	749,670.26	3,111,139.19
Atkinson	456,723.80	441,921.64	Coweta	8,187,905.92	24,220,578.50
Bacon	673,462.23	1,219,149.20	Crawford	989,218.66	737,387.82
Baker	198,822.55	227,395.18	Crisp	824,829.55	2,807,810.94
Baldwin	2,333,783.47	6,363,324.03	Dade	1,228,767.06	3,110,563.67
Banks	1,252,450.98	4,085,566.49	Dawson	2,015,667.39	12,168,176.93
Barrow	4,558,411.18	13,621,994.65	Decatur	1,215,920.07	3,197,860.78
Bartow	6,428,304.50	23,879,862.61	Dekalb	37,178,506.10	
Ben Hill	714,100.69	1,422,083.20	Dodge	1,044,277.21	1,500,675.07
Berrien	935,733.21	1,457,804.56	Dooly	370,727.59	856,223.09
Bibb/Macon		88,643,023.02	Dougherty	1,410,635.07	8,114,413.92
Bleckley	659,916.08	1,076,141.72	Douglas	8,936,177.87	29,480,236.45
Brantley	1,444,456.76	1,527,690.91	Early	420,892.05	846,073.81
Brooks	995,074.09	1,053,624.36	Echols	323,709.33	250,969.37
Bryan	2,235,639.42	8,020,297.48	Effingham	4,266,251.27	12,696,185.72
Bulloch County	3,821,150.94		Elbert	1,234,972.07	2,106,595.34
Bulloch School		19,441,258.30	Emanuel	1,049,346.10	2,063,821.55
Burke	1,466,217.99	4,018,952.08	Evans	630,813.70	1,221,818.87
Butts	1,649,746.50	4,811,998.95	Fannin	1,978,349.93	8,049,663.99
Calhoun	103,387.73	369,369.42	Fayette	4,678,054.29	19,598,292.22
Camden	1,485,532.18	5,920,754.33	Floyd	5,214,132.32	11,579,414.34
Candler	592,010.53	1,090,807.51	Forsyth	21,320,943.81	53,030,784.28
Carroll	6,362,059.44	17,769,000.97	Franklin	1,469,888.56	3,706,446.12
Catoosa	4,761,516.06	11,524,960.27	Fulton	25,431.81	22,205,014.68
Charlton	621,986.85	973,339.44	Gilmer	2,520,807.76	6,407,737.06
Chatham	8,052,269.61	32,050,773.30	Glascok	181,780.62	162,862.32
Chattahoochee/Cusseta		1,157,536.95	Glynn	6,055,217.26	26,973,654.19
Chattooga County	1,541,202.50		Gordon	3,347,996.97	9,365,122.92
Chattooga School		2,432,057.95	Grady	1,365,976.47	2,195,217.39
Cherokee	15,572,044.37		Greene	1,133,419.63	6,318,897.00
Clarke/Athens		37,026,518.29	Gwinnett	62,848,114.21	
Clay	152,066.48	186,665.63	Habersham County	2,842,769.20	
Clayton	23,702,217.24	12,244,222.42	Heard County		12,127,242.22

Colquitt County	2,481,917.20		Harris	2,611,523.28	3,144,905.77
Colquitt School		8,651,890.14	Hart	1,768,865.24	4,302,992.92
Columbia	11,961,689.03	31,924,685.88	Heard	842,570.64	2,873,763.50
Henry	13,863,306.56	38,177,932.82	Quitman/Georgetown		275,237.86
Houston County	4,811,942.70		Rabun County	1,103,355.91	
Houston School		39,134,415.55	Rabun School		6,128,368.84
Irwin	539,486.42	504,282.65	Randolph	211,494.76	330,079.71
Jackson	3,652,741.69	12,938,679.23	Richmond/Augusta		47,507,167.06
Jasper	1,029,944.51	1,377,820.29	Rockdale	6,659,550.42	
Jeff Davis	918,341.70	1,602,863.46	Schley	258,163.44	370,223.05
Jefferson	756,574.43	1,458,146.33	Screven	912,923.24	1,501,762.70
Jenkins	499,284.94	705,460.66	Seminole	524,978.93	824,358.80
Johnson	458,122.12	562,373.95	Spalding	3,791,174.62	8,631,710.36
Jones	2,176,735.51	2,927,682.38	Stephens	1,490,601.07	3,639,791.23
Lamar	999,880.79	1,728,949.14	Stewart	267,602.04	163,288.74
Lanier	611,849.09	456,934.86	Sumter	1,058,260.34	2,832,327.52
Laurens	2,521,681.71	7,390,955.27	Talbot	383,574.58	592,353.93
Lee	2,541,607.66	4,529,292.27	Taliaferro	85,209.66	191,008.29
Liberty	1,928,185.47	5,660,330.52	Tattnall	1,359,858.85	2,043,869.34
Lincoln	542,283.05	913,461.80	Taylor	437,933.98	886,228.36
Long	1,272,639.11	882,500.87	Telfair	411,453.44	492,301.56
Lowndes	4,921,710.23	19,372,585.43	Terrell	353,423.47	709,122.50
Lumpkin	2,268,936.73	4,882,355.87	Thomas	2,009,462.38	6,084,922.41
Macon	574,531.63	973,043.14	Tift	1,954,840.80	7,756,271.16
Madison	2,302,845.81	2,697,260.85	Toombs	1,043,490.66	2,897,008.65
Marion	517,375.60	508,013.25	Towns County	909,077.88	2,506,221.19
McDuffie	1,248,430.83	3,128,518.64	Towns Schools		3,341,243.83
McIntosh	831,384.14	1,608,595.69	Treutlen	307,628.74	468,372.26
Meriwether	1,211,725.13	1,827,465.31	Troup	2,843,730.54	8,413,216.56
Miller	350,539.45	585,058.85	Turner	333,060.55	851,965.14
Mitchell County	1,033,003.32		Twiggs	598,128.15	567,975.66
Mitchell School		2,520,843.86	Union	2,098,517.40	6,575,769.53
Monroe	2,031,747.98	6,062,494.65	Upson	1,527,918.53	3,045,251.97
Montgomery	434,176.01	652,647.29	Walker	4,532,192.82	5,941,768.02
Morgan	1,242,138.42	5,302,219.35	Walton	5,553,747.46	14,950,062.90
Murray	2,993,874.34	5,284,958.89	Ware	1,949,684.52	5,356,139.09
Muscogee/Columbus		97,603,992.28	Warren	273,719.66	474,107.32
Newton	8,136,343.15	17,224,259.57	Washington	887,229.25	2,473,036.06
Oconee	3,220,750.54	11,214,290.44	Wayne	1,668,274.14	3,111,501.68
Oglethorpe	1,150,374.17	1,218,531.33	Webster		227,429.58
Paulding	13,063,384.45	26,537,935.00	Wheeler	304,657.32	301,410.77
Peach	1,123,281.87	4,901,966.20	White	2,093,273.73	4,818,305.63
Pickens	2,496,686.87	6,452,366.31	Whitfield	5,632,926.90	15,292,637.55
Pierce	1,311,442.29	1,894,944.18	Wilcox	368,018.36	339,073.28
Pike	1,393,942.72	2,009,280.92	Wilkes	452,179.29	1,338,648.00
Polk	2,267,625.81	4,168,058.88	Wilkinson	386,196.42	699,329.89
Pulaski	512,481.51	705,296.72	Worth	1,175,281.61	1,543,167.89
Putnam	1,375,764.66	4,224,369.78	Totals	519,602,155.33	1,262,790,054.43

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2025

<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 to your County Tax Commissioner and Clerk of Court. This form also provides the Local Government Services Division with the millage rates for the contribution 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 CLERK		PHONE NO.	FAX	CITY, STATE, ZIP
CITY CLERK		PHONE NO.	FAX	EMAIL
ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.				

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

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
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.

City 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 2025

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: May 9, 2025

Re: 2025 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 2025 municipal millage rate.
- The total amount of sales tax distributed to your municipality during calendar year 2024 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 2025 Digest Submission Manual.
- When your 2025 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/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.

Taxpayer Brochure

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
XXXXXX County
XXXX, Ga. XXXXX

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

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

XXXXXXX COUNTY

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.

The **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 2025

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2025 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.

[illegible]

Freeport Exemption Resolution

Resolution # 022-017

STATE OF GEORGIA
COUNTY OF EFFINGHAM

**RESOLUTION TO ADOPT INCREASED FREEPORT EXEMPTION
PURSUANT TO O.C.G.A SECTION 48-5-48.2**

WHEREAS, on Tuesday, November 2, 2021 pursuant to the provisions of O.C.G.A. Section 48-5-48.2, a referendum was held in the County of Effingham, Georgia, known as the E-Commerce Freeport Exemption Referendum, regarding the exemption of certain property from ad valorem taxation as described in the aforementioned provisions; and

WHEREAS, the voters of Effingham County have approved in said Referendum the E-Commerce Freeport Exemption; and

WHEREAS, the Board of Commissioners of Effingham County, Georgia wish to implement the exemption approved by the voters as hereinbefore described; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Commissioners of Effingham County, Georgia, on lawful motion as follows: that 100% of the E-Commerce Freeport exemption shall be applied to the ad valorem taxation of the stock in trade of a fulfillment center, which, on January 1, are stored in a fulfillment center and which are made available to remote purchasers who may make such purchases by electronic, internet, telephonic, or other remote means, and where such stock in trade of a fulfillment center will be shipped from the fulfillment center and delivered to the purchaser at a location other than the location of the fulfillment center, as permitted by O.C.G.A. Section 48-5-48.2 and that the Chairman and/or Tax Assessor is further directed to immediately transmit a certified copy of this Resolution to the Georgia State Revenue Commissioner and the Effingham County Tax Commissioner.

SO RESOLVED and EFFECTIVE, this 15th day of March, 2022.

BOARD OF COMMISSIONERS OF EFFINGHAM COUNTY, GEORGIA

By: Wesley M. Corbitt
Wesley M Corbitt

Its: Chairman

By: S. Johnson
Stephanie D. Johnson

Its: County Clerk



Conservation Use and Forest Land Registry (electronic)

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 2025

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

Qualified Timberland Registry{electronic}.

TOTAL LIST OF ALL PARCELS WITH QTP DESIGNATION FOR TAX YEAR 2025

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

List of Reason Codes

NOTICE OF ASSESSMENT REASONS			
Reason Description	Reason Code	Property Type	COA TYPE
ANNUAL NOTICE OF ASSESSMENT-CHATTOOGA COUNTY	A1	Real	Real
024	29	Real	Inflationary
025	28	Personal	Real
028	13	Personal	Real
30 Day Notice of Assessment	30	All	Inflationary
330 OUTBLDG(S) ADDED TO PROPERTY	84	Real	Real
398	11	Personal	Real
ACC: SIDEWALK VALUE DECREASE DUE TO DAMAGE / POOR	I9	Real	Inflationary
ACC: CHANGE or CORRECTION IN OUTBUILDING SIZE	H7	Real	Real
ACC: CHANGE OR CORRECTION IN USE OR CLASSIFICATION	I1	Real	Inflationary
ACC: OUTBLD VALUE DECREASE DUE TO DAMAGE or POOR M	H8	Real	Inflationary
ACC: OUTBLD VALUE INCREASE DUE TO REPAIR or MAINTEN	H9	Real	Inflationary
ACC: OUTBLDG(S) RECLASSIFIED -- CONTACT OFFICE FOR	I2	Real	Inflationary
ACC: OUTBUILDING(S) ADDED OR REMOVED	H6	Real	Real
ACC: PAVING ADDED OR REMOVED	I3	Real	Real
ACC: PAVING VALUE DECREASE DUE TO DAMAGE / POOR MA	I4	Real	Inflationary
ACC: PAVING VALUE INCREASE DUE TO REPAIR / REPAVIN	I5	Real	Inflationary
ACC: QUALITY OF PAVING RECLASSIFIED	I6	Real	Inflationary
ACC: SIDEWALK - CHANGE OR CORRECTION IN SIDEWALK D	I8	Real	Real
ACC: SIDEWALK ADDED OR REMOVED	I7	Real	Real
ACC: SIDEWALK VALUE INCREASE DUE TO REPAIR / REPLA	J1	Real	Inflationary
ACREAGE SPLIT FROM CUVA FOR HS	CU	Real	Real
ADDED NEW BOAT	20	Personal	Real
ANNUAL NOTICE OF ASSESSMENT CHATTOOGA COUNY	P1	Personal	Real
Annual Notice: No change in return/previous value	C2	Real	Real
APPL: ARBITRATOR(s) ADJUSTED VALUE -- VALUATION A	A8	Real	Inflationary
APPL: BOARD OF ASSESSORS ADJUSTED VALUE -- VALUATI	A5	Real	Inflationary
APPL: BOARD OF EQUALIZATION ADJUSTED VALUE -- VALU	A6	Real	Inflationary
APPL: SUPERIOR COURT ADJUSTED VALUE -- VALUATION A	A7	Real	Inflationary
APPL: VALUE SET BY APPEAL EXPIRED -- REAPPRAISED F	A9	Real	Inflationary
BALC: BALCONY or MEZZANINE or LOFT ADDED OR REMOVE	F5	Real	Real
BALC: CHANGE or CORRECTION IN BALCONY or MEZZANINE	F6	Real	Real
BLD: ADDITIONS TO MAIN BUILDING	D1	Real	Real

CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2025

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.

[illegible]

Date _____

Signature, Chairman Board of Tax Assessors

COUNTY: _____

LIST MUST BE SORTED BY PARCEL ID NO.

Date _____

Signature, Chairman Board of Tax Assessors

COUNTY: _____

LIST MUST BE SORTED BY PARCEL ID NO.

Date _____

Page 26 of 108

CHANGE OF ASSESSMENT LIST FOR RESIDENTIAL PROPERTY FOR TAX YEAR 2025

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.

[illegible]

Date _____

Signature, Chairman Board of Tax Assessors

Assessment Notices

PT-306E (revised April 2025)

[County Name] Board of Assessors
Mailing Address
Physical Address
City, State Zip Code
[Board of Assessors' Phone Number]

Official Tax Matter - [Year] Tax Year

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

Annual Assessment Notice Date: [Notice Date]

Last date to file a written appeal: [Appeal Deadline]

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

County property records are available online at:
[Board of Assessors' Web Address]

Property Owner(s)
Mailing Address
City, State Zip Code

A	<p>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.</p> <p>At the time of filing your appeal you must select one of the following appeal methods:</p> <ul style="list-style-type: none"> (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) <p>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 [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].</p> <p>Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property.</p>																													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Account Number</th> <th style="width: 25%;">Property ID Number</th> <th style="width: 15%;">Acreage</th> <th style="width: 15%;">Tax District</th> <th style="width: 15%;">Covenant Year</th> <th style="width: 15%;">Homestead</th> </tr> <tr> <td>[Account Number]</td> <td>[Parcel Number]</td> <td>[Acreage]</td> <td>[Tax District]</td> <td>[Type & Begin Year]</td> <td>[Type]</td> </tr> </thead> </table>							Account Number	Property ID Number	Acreage	Tax District	Covenant Year	Homestead	[Account Number]	[Parcel Number]	[Acreage]	[Tax District]	[Type & Begin Year]	[Type]											
	Account Number	Property ID Number	Acreage	Tax District	Covenant Year	Homestead																								
	[Account Number]	[Parcel Number]	[Acreage]	[Tax District]	[Type & Begin Year]	[Type]																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">Property Description</td> <td colspan="6">[Legal Description of Property]</td> </tr> <tr> <td>Property Address</td> <td colspan="6">[Property Address]</td> </tr> <tr> <td></td> <td style="width: 20%;">Taxpayer Returned Value</td> <td style="width: 20%;">Previous Year Fair Market Value</td> <td style="width: 20%;">Current Year Fair Market Value</td> <td colspan="3">Current Year Other Value *</td> </tr> </table>							Property Description	[Legal Description of Property]						Property Address	[Property Address]							Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *					
Property Description	[Legal Description of Property]																													
Property Address	[Property Address]																													
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20%;">100% Appraised Value</td> <td style="width: 20%; text-align: center;">-</td> <td style="width: 20%; text-align: center;">-</td> <td style="width: 20%; text-align: center;">-</td> <td colspan="3" style="text-align: center;">-</td> </tr> <tr> <td>40% Assessed Value</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td colspan="3" style="text-align: center;">-</td> </tr> </table>							100% Appraised Value	-	-	-	-			40% Assessed Value	-	-	-	-												
100% Appraised Value	-	-	-	-																										
40% Assessed Value	-	-	-	-																										
<p>* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".</p>																														
Reasons for Assessment Notice																														
[Reason for Assessment Notice]																														
C	<p>The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(i)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.</p>																													
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;">Taxing Authority</th> <th style="width: 15%;">Other Exemption Value</th> <th style="width: 15%;">Homestead Exemption Value</th> <th style="width: 15%;">Net Taxable Value</th> <th style="width: 15%;">Previous Year's Millage Rate</th> <th style="width: 15%;">Estimated Tax</th> </tr> </thead> <tbody> <tr> <td>COUNTY</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>COUNTY SCHOOL</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> <tr> <td>MUNICIPALITY</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> </tr> </tbody> </table>						Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax	COUNTY	-	-	-	-	-	COUNTY SCHOOL	-	-	-	-	-	MUNICIPALITY	-	-	-	-	-
	Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax																								
	COUNTY	-	-	-	-	-																								
	COUNTY SCHOOL	-	-	-	-	-																								
MUNICIPALITY	-	-	-	-	-																									
<p>The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.</p>																														
<p>The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.</p>																														

[County Name] Board of Assessors
 Mailing Address
 Physical Address
 City, State Zip Code
 [Board of Assessors' Phone Number]

Official Tax Matter - [Year] Tax Year

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

Annual Assessment Notice Date: [Notice Date]

Last date to file a written appeal: [Appeal Deadline]

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

County property records are available online at:
 [Board of Assessors' Web Address]

Property Owner(s)
 Mailing Address
 City, State Zip Code

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 [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].

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

A

B

C

Account Number	Property ID Number	Acreage	Tax District	Covenant Year	Homestead
[Account Number]	[Parcel Number]	[Acreage]	[Tax District]	[Type & Begin Year]	[Type]
Property Description	[Legal Description of Property]				
Property Address	[Property Address]				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *	
100% Appraised Value	-	-	-	-	
40% Assessed Value	-	-	-	-	

* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".

Reasons for Assessment Notice

[Reason for Assessment Notice]

The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. § 48-5-306(b)(1)(i).

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Millage Rate
COUNTY	-	-	-	-
COUNTY SCHOOL	-	-	-	-
MUNICIPALITY	-	-	-	-

The following Taxing Authority did not provide a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment. Pursuant to O.C.G.A. § 48-5-306(b)(1)(ii), the Taxing Authority must include the Previous Year's Millage Rate and an Estimated Tax.

Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Previous Year's Millage Rate	Estimated Tax
COUNTY	-	-	-	-	-
COUNTY SCHOOL	-	-	-	-	-
MUNICIPALITY	-	-	-	-	-

The "Estimated Tax" provides only an estimate of your current year's taxes for that Taxing Authority using your "Net Taxable Value" multiplied by the "Previous Year's Millage Rate" and may not be reflective of your actual tax bill.

The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.

[County Name] Board of Assessors
 Mailing Address
 Physical Address
 City, State Zip Code
 [Board of Assessors' Phone Number]

Official Tax Matter - [Year] Tax Year

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

Annual Assessment Notice Date: [Notice Date]

Last date to file a written appeal: [Appeal Deadline]

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

County property records are available online at:
 [Board of Assessors' Web Address]

Property Owner(s)
 Mailing Address
 City, State Zip Code

A	<p>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.</p> <p>At the time of filing your appeal you must select one of the following appeal methods:</p> <ol style="list-style-type: none"> (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 \$300,000) <p>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 [Board of Tax Assessors' Mailing Address], [Board of Tax Assessors' Physical Address] and which may be contacted by telephone at: [Board of Tax Assessors' Telephone Number]. Your staff contacts are [APPRAISER NAME 1] and [APPRAISER NAME 2].</p> <p>Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property.</p>																																															
	<table border="1"> <thead> <tr> <th>Account Number</th> <th>Property ID Number</th> <th>Acreage</th> <th>Tax District</th> <th>Covenant Year</th> <th>Homestead</th> </tr> <tr> <td>[Account Number]</td> <td>[Parcel Number]</td> <td>[Acreage]</td> <td>[Tax District]</td> <td>[Type & Begin Year]</td> <td>[Type]</td> </tr> </thead> <tbody> <tr> <td colspan="2">Property Description</td> <td colspan="4">[Legal Description of Property]</td> </tr> <tr> <td colspan="2">Property Address</td> <td colspan="4">[Property Address]</td> </tr> <tr> <td></td> <td>Taxpayer Returned Value</td> <td>Previous Year Fair Market Value</td> <td>Current Year Fair Market Value</td> <td colspan="2">Current Year Other Value *</td> </tr> <tr> <td>100% Appraised Value</td> <td>-</td> <td>-</td> <td>-</td> <td colspan="2">-</td> </tr> <tr> <td>40% Assessed Value</td> <td>-</td> <td>-</td> <td>-</td> <td colspan="2">-</td> </tr> </tbody> </table>						Account Number	Property ID Number	Acreage	Tax District	Covenant Year	Homestead	[Account Number]	[Parcel Number]	[Acreage]	[Tax District]	[Type & Begin Year]	[Type]	Property Description		[Legal Description of Property]				Property Address		[Property Address]					Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *		100% Appraised Value	-	-	-	-		40% Assessed Value	-	-	-	-	
	Account Number	Property ID Number	Acreage	Tax District	Covenant Year	Homestead																																										
	[Account Number]	[Parcel Number]	[Acreage]	[Tax District]	[Type & Begin Year]	[Type]																																										
Property Description		[Legal Description of Property]																																														
Property Address		[Property Address]																																														
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value *																																												
100% Appraised Value	-	-	-	-																																												
40% Assessed Value	-	-	-	-																																												
<p>* The "Current Year Other Value" reflects appraised and assessed value of any preferential assessment for properties or any portion of properties meeting certain requirements. The exemptions to "Current Year Fair Market Value" assessed values for these types of properties are provided under "Other Exemption Value".</p>																																																
<p>Reasons for Assessment Notice</p> <p>[Reason for Assessment Notice]</p>																																																
C	<p>The following Taxing Authority provided a certified Estimated Roll-Back Millage Rate of the Taxing Authority's general operation and maintenance fund to the county board of tax assessors for inclusion on your annual notice of assessment pursuant to O.C.G.A. 48-5-306(b)(1)(i).</p>																																															
	<table border="1"> <thead> <tr> <th>Taxing Authority</th> <th>Other Exemption Value</th> <th>Homestead Exemption Value</th> <th>Net Taxable Value</th> <th>Estimated Roll-Back Millage Rate</th> </tr> </thead> <tbody> <tr> <td>COUNTY</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>COUNTY SCHOOL</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>MUNICIPALITY</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> </tbody> </table>						Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Millage Rate	COUNTY	-	-	-	-	COUNTY SCHOOL	-	-	-	-	MUNICIPALITY	-	-	-	-																						
	Taxing Authority	Other Exemption Value	Homestead Exemption Value	Net Taxable Value	Estimated Roll-Back Millage Rate																																											
	COUNTY	-	-	-	-																																											
COUNTY SCHOOL	-	-	-	-																																												
MUNICIPALITY	-	-	-	-																																												
<p>The "Other Exemption Value" and "Homestead Exemption Value" may not reflect all exemptions provided locally by municipal authorities.</p>																																																

PENDING APPEALS FOR PUBLIC UTILITIES FOR TAX YEAR 2025

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 2025

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	County Name
Count						
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

Final Digest in Print Image Form (Non-Exempt)

Monday, September 16, 2024 9:14 AM

Peach Digest - Real and Personal Property - Non-Exempt Digest-2024

Page 1 of 2116

OWNER NAME	CS	FMV	ASMT	LEGAL DESC	GROSSASMT	TAXDISTRICT	ACCOUNT	TOTALACRES
SEARCY JAMES WILLIAM MATTHEWS AS TRUSTEE OF MARY DEE MATHEWS SEARCY FAMILY TRUST PO BOX 18 GRIFFIN, GA 30224				BUCKEYE ROAD FARM \ 637 AC 040 005	1,167,560 SV	TD: 01	Acct# 7110 Bill# 8045	Acres: 637.00 \$ 3,926.43
	VS	2,918,900	1,167,560					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	1,015,855	0.000000		0.00
				COUNTY	1,015,855	0.011382		1,726.71
				SCHOOL	1,015,855	0.014500		2,199.72
(MMM) MCGRATH RENTCORP D/B/A MOBILE MODULAR MGMT CORP 5700 LAS POSITAS ROAD LIVERMORE, CA 94551				MOBILE MODULAR MGMT CORP	27,109	TD: 02	Acct# 8170 Bill# 1285	Acres: 0.00 \$ 701.63
	CF	67,772	27,109					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	0	0.000000		0.00
				COUNTY	0	0.011382		308.55
				SCHOOL	0	0.014500		393.08
				BYRON CITY	0	0.000000		0.00
(MMM) MCGRATH RENTCORP D/B/A MOBILE MODULAR MGMT CORP 5700 LAS POSITAS ROAD LIVERMORE, CA 94551				MOBILE MODULAR MGMT CORP	28,887	TD: 05	Acct# 8172 Bill# 1287	Acres: 0.00 \$ 747.65
	CF	72,218	28,887					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	0	0.000000		0.00
				COUNTY	0	0.011382		328.79
				SCHOOL	0	0.014500		418.86
				WARNER ROBINS	0	0.000000		0.00
(MMM) MCGRATH RENTCORP D/B/A MOBILE MODULAR MGMT CORP 5700 LAS POSITAS ROAD LIVERMORE, CA 94551				MOBILE MODULAR PORTABLE STORAGE	742	TD: 03	Acct# 8171 Bill# 1286	Acres: 0.00 \$ 19.21
	CF	1,854	742					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	0	0.000000		0.00
				COUNTY	0	0.011382		8.45
				SCHOOL	0	0.014500		10.76
				FORT VALLEY CITY	0	0.000000		0.00
107 MACON GA PEST C/O CBIZ MHM LLC 5100 POPLAR AVE, SUITE 2900 MEMPHIS, TN 38137				107 MACON GA PEST 054B 040 D	4,237	TD: 02	Acct# 8151 Bill# 1266	Acres: 0.00 \$ 109.67
	CF	10,592	4,237					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	0	0.000000		0.00
				COUNTY	0	0.011382		48.23
				SCHOOL	0	0.014500		61.44
				BYRON CITY	0	0.000000		0.00
1181 PEACH PKWAY DRIVE LLC 230 WEST MONROE STREET SUITE 1920 CHICAGO, IL 60606				L4 & PART OF L5 BLK B HENRIETTE B BASSETT E F09C 013	120,396	TD: 03	Acct# 6102 Bill# 7108	Acres: 1.87 \$ 3,116.09
	C1 C3 C9	215,300 82,600 3,090	86,120 33,040 1,236					
				TAXTYPE	EXEMPTION	MILLAGE	//////////	TAXES
				STATE	0	0.000000		0.00
				COUNTY	0	0.011382		1,370.35
				SCHOOL	0	0.014500		1,745.74
				FORT VALLEY CITY	0	0.000000		0.00

Final Digest in Print Image Form (Exempt)

County Digest - Real and Personal Property - Exempt Digest

Monday, September 16, 2024 9:14 AM

Peach - 2024

Page 1 of 99

LASTNAME	CS	FMV	ASMT	LEGAL DESC	GROSSASMT	TAXDISTRIC	ACCOUNT	TOTALACRES
"THE LIFE" CHURCH INTERNATIONAL INC				PARCEL C \ WYE ST @ GREEN ST	97,240	03	2756	1.82
1839 POWDER SPRINGS ROAD								
MARIETTA, GA 30064				TAXTYPE	EXEMPTION	MILLAGE		TAXES
E1		209,100	83,640					
"THE LIFE" CHURCH INTERNATIONAL INC				ON WYE ST	3,960	03	2712	0.43
1839 POWDER SPRINGS ROAD								
MARIETTA, GA 30064				TAXTYPE	EXEMPTION	MILLAGE		TAXES
5000 MINISTRIES INC				LOT 16 NORTHPOINTE S/D LL227 LD6	118,880	01	10724	2.43
1965 WOOLFOLK ROAD				015 029				
FORT VALLEY, GA 31030				TAXTYPE	EXEMPTION	MILLAGE		TAXES
E2		270,800	108,320					
5000 MINISTRIES INC				LOT 17 NORTHPOINTE S/D LL227 LD6	10,200	01	10725	2.28
1965 WOOLFOLK ROAD				015 030				
FORT VALLEY, GA 31030				TAXTYPE	EXEMPTION	MILLAGE		TAXES
A BRIGHTER CHOICE				A BRIGHTER CHOICE	1,660	03	6745	0.00
C/O RUBY LEE DREW								
503 EDWIN STREET				F04B 083				
MONTEZUMA, GA 31063				TAXTYPE	EXEMPTION	MILLAGE		TAXES
EF		4,000	1,600		0	0.000000		0.00
EI		150	60					
ALLEN CHAPEL CHURCH				9830 MIAMI VALLEY RD LL76 LD9	67,064	01	7107	0.80
COURTHOUSE								
ATTN BOC				041 018				
213 PERSONS STREET								
FORT VALLEY, GA 31030				TAXTYPE	EXEMPTION	MILLAGE		TAXES
E2		960	384					
E2		150,400	60,160					

County Tax Official Certification for 2025

2025 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 2025 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	POSITION (REAL/PERS.)	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 2025

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 2025 Assessed Taxable Value for Tax Allocation District: _____

Authorized Signature


Title

Date

Tax Commissioner Bonds

99

49

Issued by: ACCG-Interlocal Risk Management Agency (ACCG-IRMA)
Coverage Period: 7/1/2024 to 7/1/2025
Agreement No.: 0250
Named Member:  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	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	Tag 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. The bond amount will not be more than the amount required by applicable state law.

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.

Signature of Authorized Representative for ACCG-IRMA

Attested and approved by me this

20

day of

June

2024

6/18/2024



GEORGIA DEPARTMENT OF REVENUE

2025

Forest Land Assistance Grant

Revised March 2025

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

FLPA Worksheet (Rev Jan 2025)

FLPA Revenue Reduction Calculation Worksheet

County Name	
Levying or Recommending Authority	
Tax District Name	
Digest Year	2025

City, County, School, ...
Countywide M&O, Incorporated,
Unincorporated, Fire, Hospital, ...

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 Reduction Calculation	-	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	-	Item 2 - Item 4
Item 7	Revenue Reduction Value	-	Item 3 - Item 6
Item 8	Percentage Loss	0.0000%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	0	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%)	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)
Item 11	Total FLPA Reimbursement Value	0	Item 9 + Item 10

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

FLPA Grant Reimbursement 2025

PT-77 (Rev. 03/25)

FOR REVENUE DEPARTMENT USE ONLY

FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2025

COUNTY NAME:

ADDRESS:

CITY/STATE/ZIP:

PHONE NUMBER:

CONTACT NAME:

FEDERAL ID #:

FAX:

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://ss0.dor.qa.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	2025 NET MILLAGE RATE	2025 REIMBURSEMENT VALUE ITEM #11, PT-32.1A	NET ADJUSTMENTS	NET 2025 FLPA GRANT AFTER ADJUSTMENTS	3% ADMIN FEE (Column 5 x 3%)	2025 AMOUNT TO BE PAID AFTER 3% FEE
COUNTY (If Inc/UInc are same)						
INCORPORATED						
UNINCORPORATED						
SCHOOL						
MUNICIPALITY						
\$PECIAL 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 2025 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 2025 County, County School, Special Districts and Municipal tax digests.

Signature of Tax Commissioner _____

Date: _____

GIS Digest Submission Instructions

GIS Digest Submission Instructions

The Department of Revenue requires each county to submit with the annual digest a copy of the GIS parcel data used in the compilation of the current county digest submission. For example, if the county is submitting the 2025 tax digest to the Department the county should submit the 2025 tax digest submission files along with a copy of the 2025 parcel data. The parcel data should be prepared and uploaded by the person in charge of maintaining the parcel maps for the county. Please provide these instructions to the GIS Technical person in charge of maintaining the parcel maps for the county.








The parcel data submitted should be in either a geodatabase format of preferably a shapefile format. The parcel data being submitted should contain at a minimum the following attributes:

1. Parcel Number
 - a. PARCEL_NO – If using Wingap found within the REALPROP table
2. Legal Deeded Acres
 - a. TOTALACRES – If using Wingap found within the REALPROP table
3. Appraisal Procedure Manual (APM) Digest classification code for the land
 - a. DIGCLASS – If using Wingap found within the REALPROP table
4. Tax District Code
 - a. TAXDISTRIC – If using Wingap found within the REALPROP table
5. Description of the Tax District Code
 - a. DESCRIP – If using Wingap found within the TAXDIST table

Please stick to the field names above when building the file to be submitted if possible. Additional fields can also be supplied but the fields above are required. All counties are required to submit this data and do not have to be a Wingap county in order to do so. Below is a sample of a shapefile format for submission.

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

- Parcel data 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.shpxml	4/18/2017 2:34 PM	XML Document	1 KB
 Parcel.shx	9/6/2017 12:12 PM	SHX File	126 KB

- Please compress (zip) the files for submission.
 - Ensure that all file extensions are included in the compressed zip file.
 - If one is missing the file will not function correctly and the county will be required to resubmit.
- Please use the county name and number to name the compressed (zip) file.
 - Example: Burke17Parcels.zip

To submit the parcel data please use the ftp site instructions provided below. The ftp site is set up so that the appropriate Department personnel can review the data being submitted to ensure the required attribute data is contained with the parcel data being submitted.

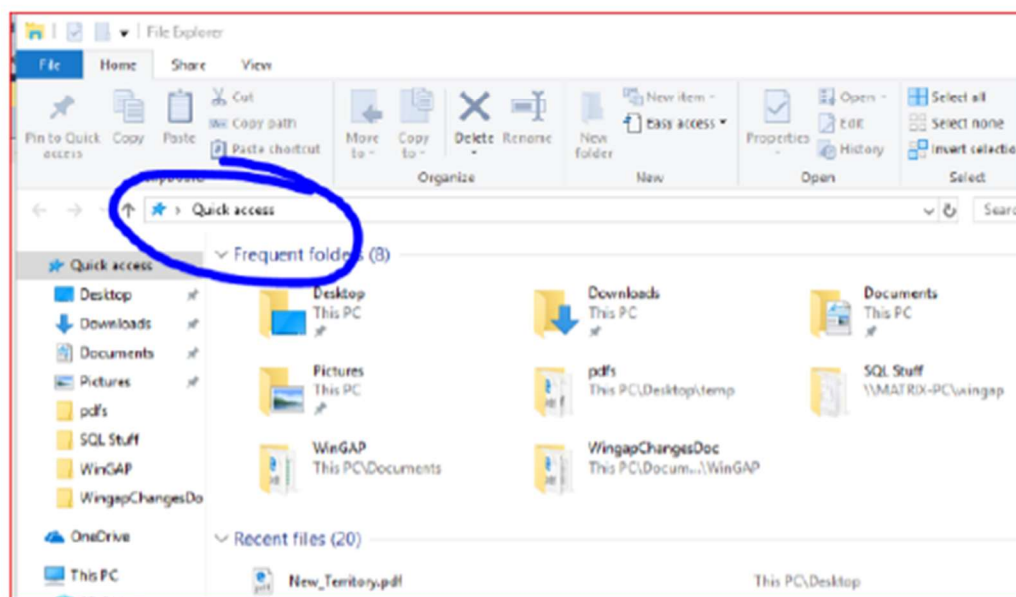
NOTE:

- **DO NOT** copy files to a CD, flash drive, external hard drive, or other media transportation device to bring to the agent reviewing your digest for submission. The agent reviewing your digest will not have the appropriate software to review the GIS data being submitted.
- **DO NOT** email files to any Department field agent, supervisor, or director. Email has file size restrictions that will limit the size of attachments which in turn will cause the data being emailed to become unusable to the party receiving it.

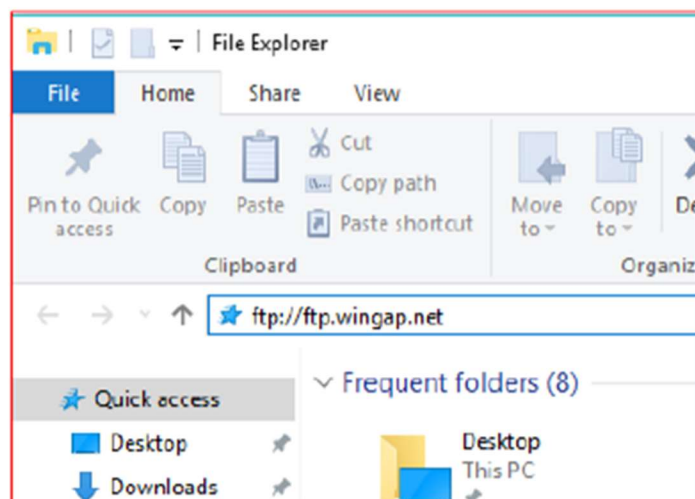
Please contact Jason Nix at the email address below should you or your GIS Technical person have any questions regarding GIS Digest Submission.

Upload Files to DOR – Use the following instructions to upload your two zip files created above.

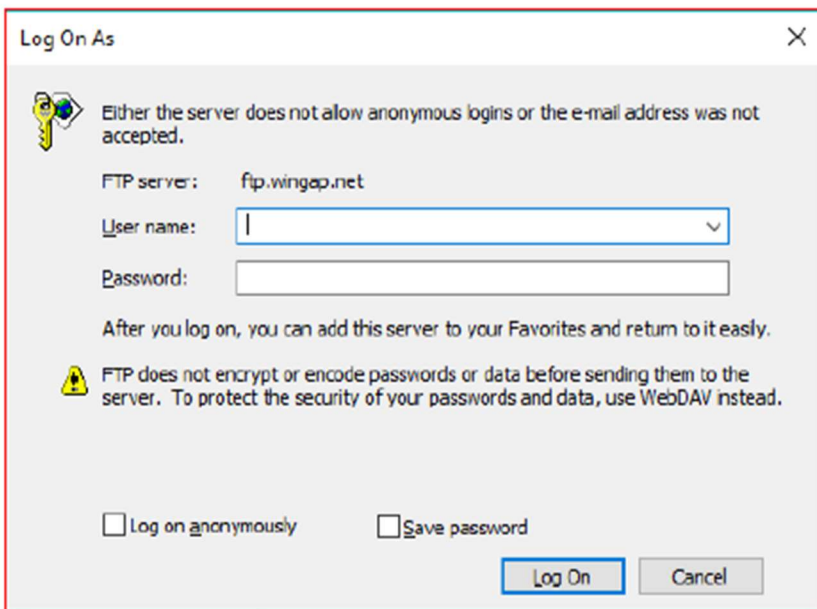
- Open a Windows Explorer Window, AKA, File Explorer



- In the address line circled above, click and type the following address: <ftp://ftp.wingap.net>



- Press Enter to attempt to load the page, you should be prompted by a userid and password page shown below:



Log On As

Either the server does not allow anonymous logins or the e-mail address was not accepted.

FTP server: ftp.wingap.net

User name:

Password:

After you log on, you can add this server to your Favorites and return to it easily.

FTP does not encrypt or encode passwords or data before sending them to the server. To protect the security of your passwords and data, use WebDAV instead.

☐ Log on anonymously ☐ Save password

Log On Cancel

- Userid = wingap13
- Passcode=wing@p2018
- Click the LOG ON button.
- **WARNING:** you will have the ability to copy, paste, delete, rename, everything, just as if this were a folder on your local computer – use **EXTREME CAUTION** that you do not mess with other county's submitted files that may still be present in this folder.
- Place your zip file created above into this folder
- Email Jason Nix and Kenny Colson at the addresses shown below once your copy process is completed.
 - Jason Nix: jason.nix@dor.ga.gov
 - Kenny Colson: kenny.colson@dor.ga.gov
- Close the Windows Explorer / File Explorer window to close the ftp connection.

2025 COMPLIANCE GUIDE FOR ADVERTISING DIGEST HISTORY AND PUBLIC HEARINGS ON INCREASE IN PROPERTY TAXES



Department of Revenue

Frank O'Connell
Revenue Commissioner

Revised March 2025

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

Table of Contents

Introduction	48
Requirement of Levying and Recommending Authorities to Advertise “Five Year History and Current Digest” ..	49
Additional Rules for “Current Tax Digest and Five-Year History of Levy”	50
Tips to Ensure Proper Compliance in Advertising the	51
“Current Tax Digest and Five-Year History of Levy”	51
Example of Advertisement Separating Unincorporated and Incorporated	52
Example of Advertisement Combining County Unincorporated and Incorporated	53
Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax	54
Intent to Increase Property Tax	55
Substantive Rules and Regulations	58
Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings	63
Example of Rollback Computation	64
Example of Advertisement of Notice of Property Tax Increase	65
Example of Press Release	66
Time Line Example for Completing Advertisements, Holding Public Hearings, and Meeting To Adopt The Final Millage Rate or Levy Within Two Weeks	67
PT32.1 (revised April 2025)	68
Electronic Digest Submission	69
Procedures	69
VENDOR INFORMATION:	71

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, 2025 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 2025 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		2020	2021	2022	2023	2024	2025
	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		2020	2021	2022	2023	2024	2025
	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	2020	2021	2022	2023	2024	2025	
	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, 2025 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 2025 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		2020	2021	2022	2023	2024	2025
	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
	TAX	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 - 2025				
COUNTY:	LEE	TAXING JURISDICTION:	COUNTYWIDE - BOARD OF COMMISSIONERS	
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 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	906,832,251
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)
2024 MILLAGE RATE:				
	7.840		2025 MILLAGE RATE:	9.580
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 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		
2025 Net Digest	CYD	808,050,456	(PYD+RVA+NAG)	
2024 Millage Rate				
	PYM	7.840	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	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		2025 Millage Rate	9.580	
taxes that is part of the notice required in O.C.G.A. § 48-5-32.1(c) (2)		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 2025 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 2025 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, 2025 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, 2025 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, 2025.

**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 2025 property taxes it will levy this year by 22.51 percent over the rollback millage rate.

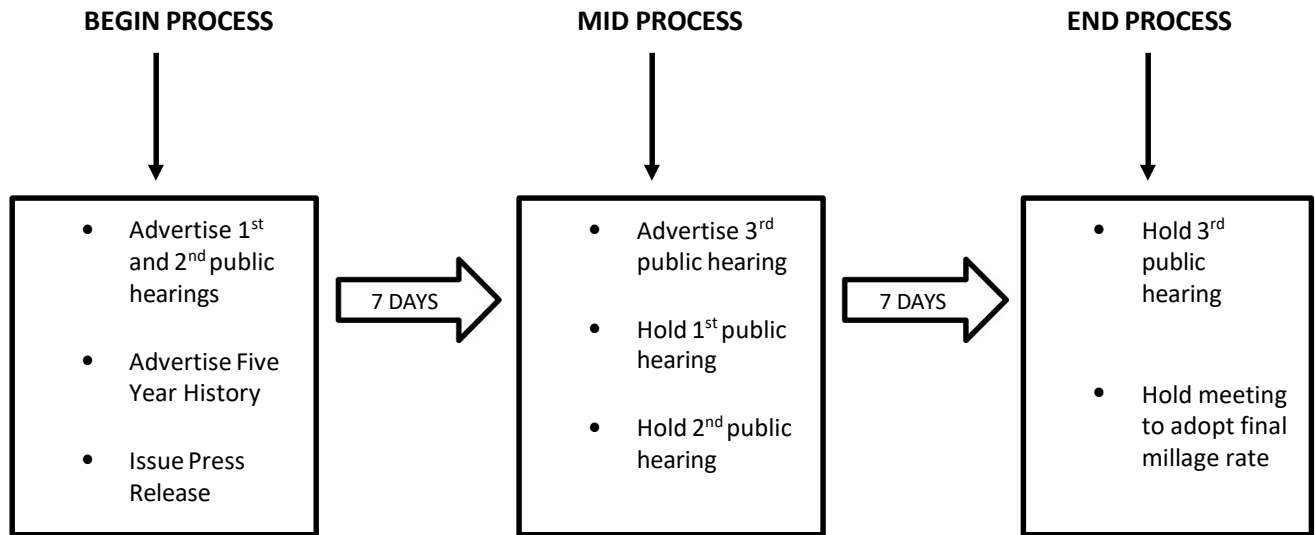
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, 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, 2025 at 11:30 AM and 6:00 PM and on July 18, 2025 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 - 2025

COUNTY:	TAXING JURISDICTION:			
ENTER VALUES AND MILLAGE RATES FOR THE APPLICABLE TAX YEARS IN YELLOW HIGHLIGHTED BOXES BELOW				
DESCRIPTION	2024 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2025 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)
2024 MILLAGE RATE:				
2025 MILLAGE RATE:				
CALCULATION OF ROLLBACK RATE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2024 Net Digest	PYD	0		
Net Value Added-Reassessment of Existing Real Property	RVA	0		
Other Net Changes to Taxable Digest	NAG	0		
2025 Net Digest	CYD	0	(PYD+RVA+NAG)	
2024 Millage Rate	PYM	0.000	PYM	
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM	
Rollback Millage Rate for 2025	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	
		2025 Millage Rate	0.000	
		Percentage Tax Increase	0.00%	
CERTIFICATIONS				
<p>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.</p> <p>-----</p> <p style="text-align: center;">Chairman, Board of Tax Assessors Date</p>				
<p>I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.</p> <p>-----</p> <p style="text-align: center;">Tax Collector or Tax Commissioner Date</p>				
<p>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 2025 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2025 is _____</p> <p style="text-align: center;">CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION</p> <div style="display: flex; margin-top: 10px;"> <div style="width: 50px; border: 1px solid black; margin-right: 10px;"></div> <div> <p>If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 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.</p> </div> </div> <div style="display: flex; margin-top: 10px;"> <div style="width: 50px; border: 1px solid black; margin-right: 10px;"></div> <div> <p>If the final millage rate set by the authority of the taxing jurisdiction for tax year 2025 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.</p> </div> </div> <p>-----</p> <p style="text-align: center;">Responsible Party Title Date</p>				



GEORGIA DEPARTMENT OF REVENUE

Local Government Services Division

**2025
Electronic Digest Submission
Procedures**

March 2025

- **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	Glascok	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

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

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

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

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

012 - BLECKLEY

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	

016 - BULLOCH

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

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

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
94 - ST MARYS TAD #2	

021 - CANDLER

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

10 - PULASKI

15 - COUNTY UNINCORPORATED

20 - COUNTY WIDE HOSPITAL

022 - CARROLL

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

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

05 - CUSSETA

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

027 - CHATTOOGA

00 - CHATTOOGA COUNTY

02 - SCHOOL

05 - LYERLY

15 - SUMMERVILLE 100%

25 - COUNTY UNINCORPORATED

01 - STATE

03 - COUNTY INCORPORATED

10 - MENLO

17 - TRION

27 - IND SCHOOL TRION

028 - CHEROKEE

00 - CHEROKEE COUNTY

02 - SCHOOL

05 - BALL GROUND

08 - COUNTY FIRE DIST - INC BALL GR

10 - CANTON

15 - HOLLY SPRINGS

19 - WALESKA FIRE

25 - NELSON - CHEROKEE

30 - WALESKA

50 - COUNTY UNINCORPORATED

90 - TAD - CITY OF WOODSTOCK

92 - TAD -1-CITY OF CANTON

01 - STATE

03 - COUNTY INCORPORATED

06 - COUNTY FIRE DIST - UNINC

09 - COUNTY FIRE DIST - INC NELSON

11 - CID CANTON

18 - HOLLY SPRINGS FIRE

20 - MOUNTAIN PARK

26 - NOT USED FOR DIGEST

35 - WOODSTOCK

55 - COUNTY WIDE RECREATION BOND

91 - TAD - CITY OF HOLLY SPRINGS

029 - CLARKE

01 - STATE

03 - COUNTY INCORPORATED

12 - ADDA HOMESTEAD

17 - ATHENS D/T DEV AUTH

50 - NOT USED FOR DIGEST

60 - NOT USED FOR DIGEST

90 - TAD #1 ATHENS-CLARKE

92 - TAD #3 ATHENS-CLARKE

94 - TAD #5 ATHENS-CLARKE

02 - SCHOOL

09 - TAD 4 EAST DOWNTOWN DDA

15 - BOGART

20 - WINTERVILLE

55 - NOT USED FOR DIGEST

65 - NOT USED FOR DIGEST

91 - TAD #2 ATHENS-CLARKE

93 - TAD #4 ATHENS-CLARKE

95 - TAD #6 ATHENS-CLARKE

030 - CLAY

00 - CLAY COUNTY

02 - SCHOOL

05 - BLUFFTON

15 - COUNTY UNINCORPORATED

01 - STATE

03 - COUNTY INCORPORATED

10 - FORT GAINES

031 - CLAYTON

01 - STATE

03 - COUNTY INCORPORATED

05 - COLLEGE PARK

15 - JONESBORO

25 - LOVEJOY

35 - RIVERDALE

60 - NOT USED FOR DIGEST

90 - TAD - ELLENWOOD TOWN CENTER

92 - TAD - FOREST PARK REDEV

94 - TAD - RIVERDALE

96 - AIRPORT SOUTH CID

02 - SCHOOL

04 - COUNTY FIRE DISTRICT

10 - FOREST PARK

20 - LAKE CITY

30 - MORROW

45 - COUNTY UNINCORPORATED

61 - NOT USED FOR DIGEST

91 - TAD - CENTRAL CLAYTON CORRIDOR

93 - TAD - NORTHWEST CLAYTON

95 - TAD - MOUNTAIN VIEW

032 - CLINCH

01 - STATE

03 - COUNTY INCORPORATED

20 - COUNTY UNINCORPORATED

40 - COUNTY WIDE HOSPITAL

02 - SCHOOL

15 - HOMERVILLE

30 - COUNTY WIDE DEVELOPMENT AUTH

033 - COBB

01 - STATE

03 - COUNTY INCORPORATED

06 - COUNTY FIRE DISTRICT

10 - AUSTELL

17 - MARIETTA

27 - IND SCHOOL MARIETTA

35 - SMYRNA

55 - CID CUMBERLAND 01

57 - COUNTY SSD CUMBERLAND 02

60 - CID TOWNCENTER

02 - SCHOOL

05 - ACWORTH

07 - LOCKHEED

15 - KENNESAW

20 - MABLETON

30 - POWDER SPRINGS

40 - COUNTY UNINCORPORATED

56 - MARIETTA D/T DEV AUTHORITY

58 - COUNTY SSD SIX FLAGS AREA

61 - CID MARIETTA

65 - NOT USED FOR DIGEST

67 - NOT USED FOR DIGEST

69 - NOT USED FOR DIGEST

71 - NOT USED FOR DIGEST

92 - TAD - MARIETTA #1A CENTER CITY

66 - NOT USED FOR DIGEST

68 - NOT USED FOR DIGEST

70 - NOT USED FOR DIGEST

90 - TAD - ACWORTH #1 LAKESIDE

96 - TAD - SMYRNA #1 ATL RD CORR

034 - COFFEE

00 - COFFEE COUNTY

02 - SCHOOL

05 - AMBROSE

15 - DOUGLAS

25 - COUNTY UNINCORPORATED

35 - CITY OF DOUGLAS TAD #1

01 - STATE

03 - COUNTY INCORPORATED

10 - BROXTON

20 - NICHOLLS

30 - COUNTY SSD - COUNTYWIDE

035 - COLQUITT

01 - STATE

03 - COUNTY INCORPORATED

06 - COUNTY SSD

15 - ELLENTON

25 - MOULTRIE

40 - RIVERSIDE

50 - COUNTY WIDE DEVELOPMENT AUTH

02 - SCHOOL

05 - BERLIN

10 - DOERUN

20 - FUNSTON

30 - NORMAN PARK

45 - COUNTY UNINCORPORATED

55 - COUNTY WIDE RECREATION

036 - COLUMBIA

00 - COLUMBIA COUNTY

02 - SCHOOL

05 - GROVETOWN

15 - COUNTY UNINCORPORATED

30 - NOT USED FOR DIGEST

40 - NOT USED FOR DIGEST

01 - STATE

03 - COUNTY INCORPORATED

10 - HARLEM

25 - COUNTY FIRE DIST - UNINC

35 - NOT USED FOR DIGEST

45 - NOT USED FOR DIGEST

037 - COOK

00 - COOK COUNTY

02 - SCHOOL

05 - ADEL

15 - LENOX

01 - STATE

03 - COUNTY INCORPORATED

10 - CECIL

20 - SPARKS

25 - COUNTY UNINCORPORATED

038 - COWETA

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
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
15 - CID #1 HARBOUR RIDGE	

043 - DECATUR

01 - STATE	02 - SCHOOL
------------	-------------

03 - COUNTY INCORPORATED

05 - ATTAPULGUS

15 - BRINSON

25 - COUNTY UNINCORPORATED

31 - COUNTY WIDE LIBRARY

34 - COUNTY SSD - UNINC

36 - COUNTY WIDE ECON DEV BONDS

04 - COUNTY FIRE DISTRICT

10 - BAINBRIDGE

20 - CLIMAX

30 - COUNTY WIDE DEVELOPMENT AUTH

33 - COUNTY WIDE RECREATION

35 - COUNTY WIDE HOSPITAL

044 - DEKALB

01 - STATE

03 - COUNTY INCORPORATED

07 - ATLANTA

10 - AVONDALE ESTATES

13 - BROOKHAVEN

15 - CHAMBLEE

19 - COUNTY SSD - CHAMBLEE

22 - COUNTY SSD - CLARKSTON

24 - COUNTY SSD - LITHONIA

26 - COUNTY SSD - DORAVILLE 2 ANNEX

30 - DORAVILLE

34 - COUNTY SSD - DUNWOODY

37 - DECATUR 50%

39 - SSD- DRESDEN PLASTER

42 - COUNTY SSD - PINE LAKE

45 - STONE MOUNTAIN

49 - CID TUCKER SUMMIT

51 - COUNTY SSD - UNINC

55 - LENOX PARK

59 - CID GREATER CONLEY INDUSTRIAL

61 - CID TUCKER

63 - CID LITTLE 5 POINTS

66 - CID CHAMBLEE DORAVILLE

68 - LITTLE 5 POINTS BID

02 - SCHOOL

04 - COUNTY FIRE DISTRICT

09 - COUNTY SSD - ATLANTA

12 - COUNTY SSD - AVONDALE EST

14 - COUNTY SSD - BROOKHAVEN

17 - IND SCHOOL ATLANTA

20 - CLARKSTON

23 - COUNTY SSD - DORAVILLE

25 - COUNTY SSD - DORAVILLE 2

29 - SSD- DORAVILLE INVEST

32 - DUNWOODY

35 - LITHONIA

38 - COUNTY SSD - DECATUR

40 - PINE LAKE

43 - BROOKHAVEN ANNEX

48 - COUNTY SSD - STONE MOUNTAIN

50 - COUNTY UNINCORPORATED

53 - BROOKHAVEN ANNEX B

58 - CID ASSEMBLY

60 - CID PERIMETER 01

62 - CID EAST METRO

65 - CID DORAVILLE TILLY MILL

67 - IND SCHOOL DECATUR 50%

70 - COUNTY SSD - TUCKER

71 - TUCKER	72 - STONECREST
73 - COUNTY SSD - STONECREST	74 - ATLSSD
75 - DORAVILLE SSD (S13T)	76 - BROOKHAVEN SSD
77 - CHAMBLEE DOWNTOWN SSD	78 - PEACHTREE BLVD SSD
79 - DORAVILLE TANK FARM SSD	88 - TAD #5 SOUTHWEST DEKALB
89 - TAD #4 MRKT SQUARE	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
97 - TAD - CITY OF DECATUR	98 - TAD - CITY OF DORAVILLE

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

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

048 - DOUGLAS

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	05 - AUSTELL
10 - DOUGLASVILLE	15 - VILLA RICA

20 - COUNTY UNINCORPORATED

31 - DOUGLASVILLE TAD

35 - NOT USED FOR DIGEST

25 - NOT USED FOR DIGEST

32 - DOUGLAS TAD #1 LEE ROAD EXT

049 - EARLY

01 - STATE

03 - COUNTY INCORPORATED

10 - BLAKELY

20 - JAKIN

02 - SCHOOL

05 - ARLINGTON - EARLY

15 - DAMASCUS

25 - COUNTY UNINCORPORATED

050 - ECHOLS

00 - ECHOLS COUNTY

02 - SCHOOL

01 - STATE

05 - COUNTY UNINCORPORATED

051 - EFFINGHAM

00 - EFFINGHAM COUNTY

02 - SCHOOL

05 - GUYTON

15 - SPRINGFIELD

30 - COUNTY WIDE INDUSTRIAL AUTH

40 - COUNTY SSD - PUBLIC WORKS

42 - RESEARCH FOREST

45 - COUNTY RECREATION

60 - COUNTY PARKS

01 - STATE

03 - COUNTY INCORPORATED

10 - RINCON

20 - COUNTY UNINCORPORATED

35 - COUNTY WIDE HOSPITAL

41 - EFFINGHAM GATEWAY

43 - INTERSTATE 16

50 - RINCON-FORT HOWARD

052 - ELBERT

01 - STATE

03 - COUNTY INCORPORATED

10 - ELBERTON

02 - SCHOOL

05 - BOWMAN

15 - COUNTY UNINCORPORATED

053 - EMANUEL

00 - EMANUEL COUNTY

02 - SCHOOL

05 - ADRIAN

15 - STILLMORE

25 - SWAINSBORO

35 - COUNTY UNINCORPORATED

01 - STATE

03 - COUNTY INCORPORATED

10 - GARFIELD

20 - SUMMERTOWN

30 - TWIN CITY

40 - OAK PARK

45 - COUNTY SSD - UNINC #1

55 - COUNTY SSD - GARFIELD #4

65 - COUNTY SSD - STILLMORE #7

75 - COUNTY SSD - NUNEZ

85 - COUNTY SSD - SUMMERTOWN #6

95 - COUNTY SSD- SWAINSBORO

50 - COUNTY SSD - TWIN CITY #3

60 - COUNTY SSD - ADRIAN #5

70 - NUNEZ

80 - COUNTY SSD - OAK PARK

90 - COUNTY WIDE DEVELOPMENT AUTH

054 - EVANS

01 - STATE

03 - COUNTY INCORPORATED

10 - CLAXTON

20 - HAGAN

30 - COUNTY WIDE HOSPITAL

02 - SCHOOL

05 - BELLVILLE

15 - DAISY

25 - COUNTY UNINCORPORATED

055 - FANNIN

01 - STATE

03 - COUNTY INCORPORATED

10 - MCCAYSVILLE

25 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - BLUE RIDGE

20 - MORGANTON

056 - FAYETTE

01 - STATE

03 - COUNTY INCORPORATED

08 - COUNTY INC - BROOKS

13 - COUNTY INC - FAYETTEVILLE

18 - COUNTY INC - PEACHTREE CITY

23 - COUNTY INC - TYRONE

35 - COUNTY EMS

45 - COUNTY FIRE DISTRICT

90 - TAD - FAYETTEVILLE

02 - SCHOOL

05 - BROOKS

10 - FAYETTEVILLE

15 - PEACHTREE CITY

20 - TYRONE

30 - COUNTY UNINCORPORATED

40 - COUNTY WIDE EMERGENCY SVC

46 - NOT USED FOR DIGEST

057 - FLOYD

01 - STATE

03 - COUNTY INCORPORATED

06 - COUNTY FIRE DIST - UNINC

15 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - CAVE SPRINGS

07 - ROME

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

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

04 - COUNTY FIRE DIST - COUNTYWIDE

05 - CUMMING

08 - CID SOUTH FORSYTH

10 - COUNTY UNINCORPORATED

059 - FRANKLIN

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

060 - FULTON

00 - FULTON COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

04 - NOT USED FOR DIGEST

05 - ALPHARETTA

06 - NOT USED FOR DIGEST

07 - ATLANTA

08 - WEST END

09 - BELTLINE SSD

10 - NOT USED FOR DIGEST

12 - BID LITTLE FIVE POINTS

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

43 - TAD-UNION CITY-#2- ROOSEVELT

45 - ROSWELL

50 - UNION CITY

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
58 - NOT USED FOR DIGEST
66 - TAD - UNION CITY TOWN CENTER
68 - TAD - HAPEVILLE
71 - TAD - EAST POINT #2
73 - TAD - FULTON METROPOLITAN
75 - CID SOUTH FULTON/OAKLEY CID
78 - CID LITTLE 5 POINTS
80 - NOT USED FOR DIGEST
82 - CID BUCKHEAD
85 - CID ATLANTA/MIDTOWN 05C
88 - CID ROSWELL NO FULTON 45A
92 - TAD - ATLANTA BELTLINE
95 - CID PERIMETER
97 - TAD - WESTSIDE
99 - SANDY SPRINGS

57 - NOT USED FOR DIGEST
59 - SOUTH FULTON
67 - COUNTY SSD FULTON INDUSTRIAL
69 - TAD - CAMPBELLTON
72 - TAD - HOLLOWELL
74 - TAD - STADIUM
76 - CID FAIRBURN/SO FULTON 25
79 - CID WESTSIDE
81 - NOT USED FOR DIGEST
83 - NOT USED FOR DIGEST
86 - TAD - ATLANTIC STEEL
89 - TAD - COLLEGE PARK
94 - TAD - EASTSIDE
96 - TAD - PERRY BOLTON #3
98 - CID DOWNTOWN

061 - GILMER

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
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

45 - NOT USED FOR DIGEST

50 - NOT USED FOR DIGEST

90 - TAD -1- CITY OF BRUNSWICK

99 -

064 - GORDON

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

07 - CALHOUN

10 - FAIRMOUNT

15 - PLAINVILLE

17 - IND SCHOOL CALHOUN

18 - RESACA

25 - COUNTY UNINCORPORATED

065 - GRADY

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
09 - CID EVERMORE
11 - CID LILBURN
13 - CID SUGARLOAF
17 - IND SCHOOL BUFORD
25 - GRAYSON
35 - LILBURN
45 - NORCROSS
50 - REST HAVEN
60 - SUGAR HILL
64 - COUNTY POLICE
66 - COUNTY SSD - UNINC CODE ENF
68 - COUNTY FIRE AND EMS
70 - COUNTY UNINCORPORATED
72 - TAD - GWINNETT #2 INDIAN TRAIL
74 - TAD - GWINNETT #4 LAKE LUCERNE
76 - TAD - LAWRENCEVILLE #1 HWY 120
83 - TAD - NORCROSS #1 CENTER EAST
85 - COUNTY WIDE RECREATION
87 - NOT USED FOR DIGEST
89 - NOT USED FOR DIGEST
91 - NOT USED FOR DIGEST
93 - NOT USED FOR DIGEST
95 - NOT USED FOR DIGEST
97 - TAD - LILBURN

08 - AUBURN - GWINNETT
10 - CID GWINNETT VILLAGE
12 - CID GWINNETT PLACE
15 - DACULA
20 - DULUTH
30 - LAWRENCEVILLE
40 - LOGANVILLE
46 - PEACHTREE CORNERS
55 - SNELLVILLE
63 - ECONOMIC DEVELOPMENT
65 - SUWANEE
67 - SSD LOGANVILLE EMS
69 - CID BRASELTON
71 - TAD - GWINNETT #1 JIMMY CARTER
73 - TAD - GWINNETT #3 PARK PLACE
75 - TAD - GWINNETT #5 GW PLACE
78 - TAD - GWINNETT #6 THE EXCHANGE
84 - TAD - DULUTH 2 DOWNTOWN
86 - NOT USED FOR DIGEST
88 - NOT USED FOR DIGEST
90 - NOT USED FOR DIGEST
92 - NOT USED FOR DIGEST
94 - NOT USED FOR DIGEST
96 - TAD - SUWANEE GATEWAY

068 - HABERSHAM

01 - STATE
03 - COUNTY INCORPORATED
10 - BALDWIN - HABERSHAM
20 - CORNELIA
30 - MOUNT AIRY
40 - COUNTY UNINCORPORATED

02 - SCHOOL
05 - ALTO - HABERSHAM
15 - CLARKESVILLE
25 - DEMOREST
35 - TALLULAH FALLS
50 - COUNTY WIDE HOSPITAL

51 - COUNTY WIDE EMS

069 - HALL

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	05 - COUNTY WIDE AMBULANCE
06 - COUNTY UNINC DEVELOPMENT SVC	07 - BUFORD
08 - COUNTY RECREATION	10 - CLERMONT
12 - BUFORD 2	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	90 - TAD - GAINESVILLE MIDTOWN
91 - TAD - FLOWERY BRANCH	92 - TAD - OAKWOOD
94 - TAD - WESTSIDE	

070 - HANCOCK

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

071 - HARALSON

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

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

32 - SSD STOCKBRIDGE

36 - SSD UNINCORPORATED

37 - SSD POLICE

38 - SSD FIRE

39 - SSD RECREATION

41 - SSD MCD POLICE

42 - SSD MCD FIRE

43 - COUNTY- MCDONOUGH FIRE

90 - TAD #1 DNTOWN N HENRY BLVD

076 - HOUSTON

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

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	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

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	05 - MONTICELLO
15 - SHADY DALE	20 - COUNTY UNINCORPORATED

080 - JEFF DAVIS

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

081 - JEFFERSON

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

21 - FIRE DISTRICT 1 UNC/KITE

084 - JONES

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

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

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

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

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

20 - COUNTY SSD - UNINC PLANNING

094 - MACON

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

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - BUENA VISTA

10 - COUNTY UNINCORPORATED

097 - MCDUFFIE

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

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

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

12 - DOWNTOWN CAMILLA DEV AUTH

15 - MEIGS

17 - PELHAM

25 - SALE CITY

27 - IND SCHOOL PELHAM

30 - COUNTY UNINCORPORATED

102 - MONROE

00 - MONROE COUNTY

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - CULLODEN

10 - FORSYTH

15 - COUNTY UNINCORPORATED

103 - MONTGOMERY

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

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 - RUTLEDGE

25 - COUNTY UNINCORPORATED

105 - MURRAY

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

26 - BID 5

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

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

04 - COUNTY FIRE DISTRICT

05 - COVINGTON

10 - MANSFIELD

15 - NEWBORN

20 - OXFORD

25 - PORTERDALE

30 - COUNTY UNINCORPORATED

35 - SOCIAL CIRCLE

47 - IND SCHOOL SOCIAL CIRCLE

50 - CID HWY 278

108 - OCONEE

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

20 - MAXEYS

25 - COUNTY UNINCORPORATED

110 - PAULDING

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

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

05 - JASPER

10 - NELSON - PICKENS

15 - TALKING ROCK

20 - COUNTY UNINCORPORATED

25 - NELSON FIRE DISTRICT

113 - PIERCE

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

10 - PATTERSON

20 - WAYCROSS

30 - MAXEYS

05 - BLACKSHEAR

15 - COUNTY UNINCORPORATED

25 - OFFERMAN

114 - PIKE

01 - STATE

03 - COUNTY INCORPORATED

10 - MEANSVILLE

20 - WILLIAMSON

30 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - CONCORD

15 - MOLENA

25 - ZEBULON

41 - DEVELOPMENT AUTHORITY PIKE CO.

115 - POLK

00 - POLK COUNTY

02 - SCHOOL

05 - ARAGON

15 - CEDARTOWN

25 - TAYLORSVILLE

01 - STATE

03 - COUNTY INCORPORATED

10 - BRASWELL

20 - ROCKMART

30 - COUNTY UNINCORPORATED

116 - PULASKI

00 - PULASKI COUNTY

02 - SCHOOL

05 - HAWKINSVILLE

10 - COUNTY UNINCORPORATED

01 - STATE

03 - COUNTY INCORPORATED

06 - COUNTY FIRE DIST - UNINC

117 - PUTNAM

01 - STATE

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - EATONTON

15 - COUNTY SSD - UNINC

118 - QUITMAN

00 - QUITMAN COUNTY

02 - SCHOOL

05 - GEORGETOWN

01 - STATE

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

119 - RABUN

00 - RABUN COUNTY

02 - SCHOOL

01 - STATE

03 - COUNTY INCORPORATED

05 - CLAYTON

10 - DILLARD

20 - SKY VALLEY

30 - TIGER

07 - COUNTY EMERGENCY SERVICES

15 - MOUNTAIN CITY

25 - TALLULAH FALLS

35 - COUNTY UNINCORPORATED

120 - RANDOLPH

00 - RANDOLPH COUNTY

02 - SCHOOL

10 - CUTHBERT

20 - COUNTY UNINCORPORATED

01 - STATE

03 - COUNTY INCORPORATED

15 - SHELLMAN

121 - RICHMOND

01 - STATE

03 - COUNTY INCORPORATED

15 - BLYTHE

37 - AUGUSTA URBAN SERVICE

50 - COUNTY UNINCORPORATED

56 - NOT USED FOR DIGEST

94 - TAD - #3

02 - SCHOOL

06 - COUNTY FIRE - UNINC

20 - HEPHZIBAH

45 - COUNTY WIDE CAPITAL OUTLAY

55 - COUNTY FIRE - BLYTHE

93 - TAD - #2

95 - TAD - #4

122 - ROCKDALE

00 - ROCKDALE COUNTY

02 - SCHOOL

05 - CONYERS

90 - TAD - OLD TOWN

01 - STATE

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

91 - TAD - SALEM

123 - SCHLEY

00 - SCHLEY COUNTY

02 - SCHOOL

05 - ELLAVILLE

01 - STATE

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

124 - SCREVEN

00 - SCREVEN COUNTY

02 - SCHOOL

05 - HILTONIA

15 - OLIVER

25 - SYLVANIA

01 - STATE

03 - COUNTY INCORPORATED

10 - NEWINGTON

20 - ROCKY FORD

30 - COUNTY UNINCORPORATED

35 - COUNTY WIDE INDUSTRIAL AUTH

45 - COUNTY SSD

99 - NOT USED FOR DIGEST

125 - SEMINOLE

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

30 - BUTTS SPALDING JOINT

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

25 - COUNTY WIDE SOLID WASTE

30 - COUNTY WIDE EMS

35 - COUNTY WIDE FIRE SERVICES

128 - STEWART

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

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

131 - TALIAFERRO

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
15 - COUNTY UNINCORPORATED	

134 - TELFAIR

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	10 - JACKSONVILLE
15 - LUMBER CITY	20 - MCRAE - HELENA
25 - MILAN	30 - SCOTLAND
35 - COUNTY UNINCORPORATED	

135 - TERRELL

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

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
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

07 - HOGANSVILLE

18 - WEST POINT D/T DEV AUTH

35 - COUNTY UNINCORPORATED

90 - TAD - #5

96 - TAD - DISTRICT 21 #2

99 - NOT USED FOR DIGEST

03 - COUNTY INCORPORATED

17 - LAGRANGE D/T DEV AUTH

30 - WEST POINT

40 - LAGRANGE

92 - TAD - #6

98 - TAD - #4

142 - TURNER

01 - STATE

03 - COUNTY INCORPORATED

10 - REBECCA

20 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - ASHBURN

15 - SYCAMORE

143 - TWIGGS

01 - STATE

03 - COUNTY INCORPORATED

10 - DANVILLE

20 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - ALLENTOWN

15 - JEFFERSONVILLE

144 - UNION

01 - STATE

03 - COUNTY INCORPORATED

10 - COUNTY UNINCORPORATED

02 - SCHOOL

05 - BLAIRSVILLE

145 - UPSON

01 - STATE

03 - COUNTY INCORPORATED

11 - THOMASTON JOINT PROJECT

20 - COUNTY UNINCORPORATED

22 - COUNTY WIDE JOINT PROJECTS

02 - SCHOOL

10 - THOMASTON

15 - YATESVILLE

21 - COUNTY SSD

146 - WALKER

01 - STATE

03 - COUNTY INCORPORATED

10 - FORT OGLETHORPE

17 - IND SCHOOL CHICKAMAUGA

02 - SCHOOL

07 - CHICKAMAUGA

15 - LAFAYETTE

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

46 - FIRE PROTECTION

50 - COUNTY WIDE HOSPITAL BOND

151 - WAYNE

01 - STATE

02 - SCHOOL

03 - COUNTY INCORPORATED

05 - JESUP

10 - ODUM

15 - SCREVEN

20 - COUNTY UNINCORPORATED

152 - WEBSTER

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

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

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

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

158 - WILKINSON

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

159 - WORTH

01 - STATE	02 - SCHOOL
03 - COUNTY INCORPORATED	05 - POULAN
10 - SUMNER	15 - SYLVESTER
20 - WARWICK	25 - COUNTY UNINCORPORATED
30 - COUNTY WIDE INDUSTRIAL AUTH	