



Georgia Department of Revenue

2019 DIGEST SUBMISSION

Due on or before September 3 (Tuesday)



Georgia Department of Revenue

The Tax Digest is a listing of assessments and exemptions

Real and Personal Property

Timber

Mobile Homes

Motor Vehicles

Heavy Duty Equipment

Public Utilities



Georgia Department of Revenue

Who's Responsible?

Tax Commissioner

Tax Assessor

County Board of Commissioners

County Board of Education



Georgia Department of Revenue

BOARD OF TAX ASSESSORS

Approve/Deny Exemptions

Classify and Stratify property

Determine values:

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

Work through taxpayer appeals

Various certifications and reports

TAX COMMISSIONER

Compile Consolidation sheets
and worksheets

Forward digest values to Board
of Commissioners and School

Certify PT-32.1 Percentage of tax
increase

Certify and submit digest to DOR

Bill, Collect, and Disperse Tax

Request FLPA Grant



Georgia Department of Revenue

BOARD OF COMMISSIONERS BOARD OF EDUCATION

- Establish annual budgets
- Set Millage rates
- Advertise and Hold Public Hearings



Georgia Department of Revenue

Assessors Shall Complete Revisions

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





Georgia Department of Revenue

Incomplete or Improper Digests

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

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

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



Georgia Department of Revenue

48-5-345. Receipt for digest and order authorizing use; assessment if deviation from proper assessment ratio

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



Georgia Department of Revenue



The Check List

COUNTY _____

SUBMISSION DATE _____

2019 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

	ITEM	NOTES
1.	Consolidation Sheets: Must provide signed hardcopy and electronic XML data file.	
a.	Motor Vehicle Values Used? Total of 2018 values?	
b.	Timber Values Used? Total of values from 4 qtrs reports for 2018?	
c.	Mobile Home Values Used? Total of values from Assessor's digest?	
d.	Heavy Duty Equipment Values Used? Total of 2018 Billings?	
2.	PT-35 Form - County & School levies included? Signed by Chairman?	LOST: INS:
3.	PT-38 Forms - City(s) levy	
4.	Taxpayer Brochure	



Georgia Department of Revenue

1. CONSOLIDATION SHEETS

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

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



Georgia Department of Revenue

COUNTY NAME:				COUNTY NO:	TAX DISTRICT NAME:				TAX DISTRICT #:			
RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				PROPERTY CL Residential Residential Trans Historic Agricultural Preferential Conservation Brownfield Pro Forest Land Con Environmentally S Commercial Industrial Public Utilit Motor Vehic Mobile Hom Heavy Duty Eq Timber - 10C Gross Digest T Exemptions-B Net Bond Dig Gross Digest T Exemptions-M Net M&O Dig
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value		
R1				J3				E0				
R3				J4				E1				
R4				J5				E2				
R5				J9				E3				
R6								E4				
R9								E5				
RA				FLPA FAIR MARKET ASSMT				E6				
RB				Code	Count	Acres	40% Value	E7				
RF				F3				E8				
RI				F4				E9				
RZ				F5				TOTAL				
				F9								
				TOTAL								
RESIDENTIAL TRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS				
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMT	BOND AMT	
T1				W3				S1				
T3				W4				SC				
T4				W5				S3				
								S4				
HISTORIC				COMMERCIAL								
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	S5				
H1				C1				SD				
H3				C3				S5				
				C4				SE				
AGRICULTURAL				INDUSTRIAL								
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	SG				
A1				C5				S6				
A3				C9				S8				
A4				CA				S9				
A5				CB				SP				
A6				CF				SF				
A9				CI				ST				
AA				CP				SH				
AB				CZ				SA				
AF								SV				
AI								SJ				
AZ								SW				
								SN				
								SX				
PREFERENTIAL								DO NOT USE L1 THRU L9 CODES ON STATE SHEET				
Code	Count	Acres	40% Value									

I, _____
hereby certify that
all tax returns rec
county of _____
been made and d
said county as rec

TYPE

M & O
BOND



Georgia Department of Revenue

State Homestead Codes

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



Georgia Department of Revenue

State Exemption Codes

SP – Personal Property valued less than \$7500
SF – Freeport
ST – Residential Transitional
SH – Landmark/Rehabilitated Historic
SA – Preferential
SV – Conservation Use
SB – Brownfield
SJ – Forest Land Conservation
SN – Inventory of a Business
SW – Environmentally Sensitive



Georgia Department of Revenue

Exempt Property Codes

EXEMPT PROPERTY CODES

EO – *Non-profit home for the aged.*

E1 – *Public Property.*

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

E3 – *Property used for charitable purposes.*

E4 – *Places of religious burial.*

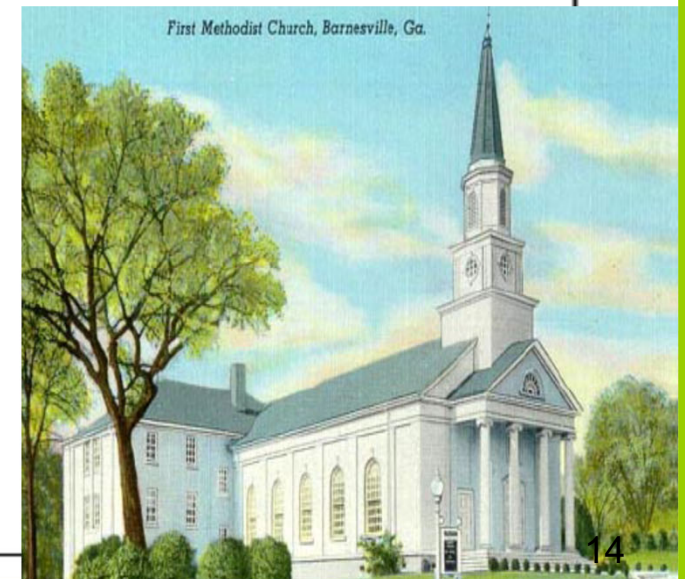
E5 – *Charity hospitals.*

E6 – *Educational institutions.*

E7 – *Air and water pollution equipment.*

E8 – *Farm products in hands of producer.*

E9 – *Other.*





Georgia Department of Revenue

Produce a consolidation sheet for every levy....

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



Georgia Department of Revenue

Check the Logic



Class and Strata Codes –

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



Georgia Department of Revenue

Check the Math

Unincorporated
+ Incorporated
= Countywide

All cities
= Incorporated

Independent School
+ Countywide School
= Countywide





Georgia Department of Revenue

Add Other Property to the Digest....

Motor Vehicles

total values of all vehicles returned during 2018, using 2017 millage



Mobile Homes

Digest provided by Board of Tax Assessors January 5, 2019

Timber

100% total of sales & harvests reported for 1st, 2nd, 3rd, & 4th quarters of 2018



Heavy Duty Equipment

billings made during 2018

Public Utility

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





Georgia Department of Revenue

2. COUNTY MILLAGE RATE CERTIFICATION

PT-35 (Rev 01/18)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2019

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

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



COUNTY: _____

Submit original signed copy with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback O.C.G.A § 48-8-91	Insurance Premium Rollback O.C.G.A § 33-8-8.3		Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
0	Incorporated			0.000	0.000			0.000	0.000	0.000
0	Unincorporated			0.000	0.000	0.000		0.000	0.000	0.000
0	School			0.000	0.000			0.000	0.000	0.000
	Special Service Districts:									
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000
0				0.000		0.000		0.000	0.000	0.000



Countywide Net Digest Value

35,353,504



Georgia Department of Revenue

Setting Millage Rate

Budget / Net Assessed Value = Millage Rate

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

$$0.007882 \times 1000$$

7.882 gross mills





Georgia Department of Revenue

2018 Insurance Premium / LOST used to rollback 2019 Millage Rates

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	655,577.65	2,065,672.10	Cook	425,125.64	1,370,251.30
Atkinson	239,078.03	297,137.78	Coweta	4,230,083.43	13,022,056.34
Bacon	373,663.58	770,392.18	Crawford	569,660.51	417,642.39
Butts	861,867.00	2,467,434.94	Fannin	1,031,495.76	3,174,607.59
Calhoun	79,006.52	219,988.03	Fayette	2,377,106.14	10,204,303.72
Camden	785,605.13	3,493,446.72	Floyd	2,882,169.51	7,767,937.91
Chatham	224,000.05	604,504.05	Franklin	2,225,500.05	27,000,505.10



Georgia Department of Revenue

Local Option Sales Tax Rollback

Sales Tax Receipts / Net Assessed Value

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

$$.00232 \times 1000$$

2.32 Mills





Georgia Department of Revenue

Unincorporated Net Digest Value

Digest Total	21,017	67,565.10	1,589,329,810
Public Utility	23	0.00	37,917,448
Motor Vehicle	49,099		136,745,540
Mobile Home	1,097		3,191,816
Timber - 100%	6	0.00	45,168
Heavy Duty Equip.	9		49,086
Gross Digest Total	71,251	67,565.10	1,767,278,868
Exemptions-Bonds			32,515,718
Net Bond Digest			1,734,763,150
Gross Digest Total	71,251	67,565.10	1,767,278,868
Exemptions-M & O			107,715,301
Net M & O Digest			1,659,563,567

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

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



Georgia Department of Revenue

Insurance Premium Rollback

Insurance Premium Funds / Net Assessed Value
Unincorporated Area

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

$$.00143 \times 1000$$

1.43 Mills





Georgia Department of Revenue

3. CITY MILLAGE RATE CERTIFICATION

PT-38 (Rev 01/19)
City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2019

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

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



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

CITY NAME		ADDRESS		CITY, STATE, ZIP		
FBI #	CITY CLERK	PHONE NO.	FAX	EMAIL		
OFFICE DAYS / HOURS	ARE TAXES BILLED AND COLLECTED BY THE () CITY OR () COUNTY TAX COMMISSIONER? LIST VENDOR, CONTACT PERSON AND PHONE NO.					
List below the amount & qualifications for each <u>LOCAL</u> homestead exemption granted by the City and Independent School System.						
CITY			INDEPENDENT SCHOOL			
Exemption Amount	Qualifications	Exemption Amount	Qualifications			
If City and School assessment is other than 40%, enter percentage millage is based on ____%. List below the millage rate in terms of mills. EXAMPLE: 7 mills (or .007) is shown as 7.000. PLEASE SHOW MILLAGE FOR EACH TAXING JURISDICTION EVEN IF THERE IS NO LEVY.						
CITY DISTRICTS	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate						0.000
Independent School System						0.000
Special Districts						0.000



Georgia Department of Revenue

4. TAXPAYER BROCHURE (48-5-306.1)

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the board of assessors. The board of 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 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 \$750,000. or certain wireless property with an aggregate value greater than \$750,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Arbitration: An Arbitration appeal is filed with the board of assessors. The taxpayer must submit a certified appraisal of the subject property which the board of assessors may accept or reject. If the taxpayers appraisal is rejected the board of assessors must certify the appeal to the county clerk of superior court for arbitration. The arbitrator will issue a decision at the conclusion of the hearing. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

IMPORTANT TAX INFORMATION

XXXXXXXXXXXX
Tax Commissioner
XXXXXX County
XXXX, Ga. XXXXX

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

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

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

XXXXXXXX
Tax Commissioner

XXXXXXXX COUNTY



Georgia Department of Revenue

5. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2019

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2018 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

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

House Bill 1735

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

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

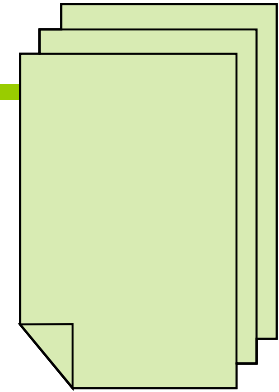
SECTION 1.

For purposes of this Act, the term:

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

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

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



6. FREEPORT RESOLUTION

48-5-48.2

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



Georgia Department of Revenue

7. CURRENT USE REGISTRY

CONAME	DIGYR	PARCEL NO	TOTALACRES	COVACRES	Class	LASTNAME,FIRSTNAME,MIDDLE
FAYETTE	2014	0432 112	10.0	10.0	V4	A A JONES III
FAYETTE	2014	0713 008	33.20	33.20	V5	ADAMS FLORENE ESTATE
FAYETTE	2014	044005001	15.0	15.0	V4	AENCHBACHER WILLIAM
FAYETTE	2014	0433 046	87.90	87.90	V5	AKIN JOSEPH R SR
FAYETTE	2014	0438 088	4.190	4.190	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 003	15.630	15.630	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 089	3.010	3.010	V4	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0438 085	50.0	50.0	V5	ALH DGT INVESTMENTS LLC
FAYETTE	2014	0449 024	33.820	33.820	V5	ALLEN JEFFERY DAVID
FAYETTE	2014	0448 030	1.960	1.960	V4	ALLEN JIMMIE D
FAYETTE	2014	0449 031	4.60	4.60	V4	ALLEN JIMMIE D
FAYETTE	2014	0448 029	17.730	17.730	V4	ALLEN JIMMIE D
FAYETTE	2014	0449 008	10.0	10.0	V4	ALLEN JIMMIE D, JEROME W, JEFF
FAYETTE	2014	0508 001	47.480	47.480	V5	ALVAREZ ARAMIS
FAYETTE	2014	1307 068	25.0	25.0	V5	ANDERSON RON
FAYETTE	2014	0425 021	10.60	10.60	V4	ASHLEY JAMES G
FAYETTE	2014	0424 057	10.0	10.0	V4	ASHLEY JANET KAYE
FAYETTE	2014	0425 023	11.0	11.0	V4	ASHLEY MARTHA S
FAYETTE	2014	0427 084	10.490	10.490	V4	ATHA ALLEN
FAYETTE	2014	0427 067	10.30	10.30	V4	ATHA ALLEN
FAYETTE	2014	0442 010	20.20	20.20	V4	BAILEY LARRY B
FAYETTE	2014	0424 024	63.70	63.70	V5	BAILEY OMIE C & L R
FAYETTE	2014	0415 014	13.0	13.0	V4	BAIRDWIN BILLY G



Georgia Department of Revenue

8. REASON CODE LIST

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



Georgia Department of Revenue

9. CHANGE OF ASSESSMENT LISTS (electronic)

CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2019

COUNTY: _____

Please complete this form showing all real properties changed from the previous year's values. DO NOT include personal property changes, previously unreturned real and personal property, divisions of property (splits), consolidations of property or transfers of ownership.

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	TAXPAYER NAME	2018 Assessment	2019 Assessment	Difference	Reason Code



Georgia Department of Revenue

9a. Memo from Chairman

To: Ellen Mills – Director, Georgia Department of Revenue
From: J. Sam Burch
Date: September 5, 2017
Re: 2017 Digest Submission

The 2017 real property appraisal files were completed and transferred to the Fayette County Tax Commissioner for digest preparation on July 3, 2017. The personal property appraisal files were transferred to the Fayette County Tax Commissioner for digest preparation on July 21, 2017.

The Fayette County Board of Tax Assessors performed a county-wide revaluation for tax year 2017. Fayette County has 42,920 taxable real parcels and 889 exempt real parcels.

On May 8, 2017, 42,920 notices were mailed to taxpayers on residential, agricultural, commercial and industrial real estate. In addition, 1,234 personal property notices were sent on June 19, 2017.

As of today (September 5, 2017), 36 (12 entities) personal property accounts and 1,977 real estate parcels are currently under appeal for tax year 2017.

Fayette County has zero real estate appeals for prior years and 21 (one entity) unresolved 2015 and 2016 personal property appeals.

Sincerely,


J. Sam Burch, Chairman
Fayette County Board of Tax Assessors
140 Stonewall Avenue West, Suite 108
Fayetteville, GA 30214
770-305-5402



Georgia Department of Revenue

9b. Copy of notice of assessment

ANNUAL NOTICE OF ASSESSMENT		PT-306 (revised Jan 2016)			
Fayette County Board of Assessors 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 (770)305-5402		Official Tax Matter - 2017 Tax Year This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above. Annual Assessment Notice Date: 05/08/2017 Last date to file a written appeal: 06/22/2017			
LYLE SCOTT A NANCY L 1551 HWY 85 CONN BROOKS GA 30205		***This is not a tax bill - Do not send payment*** County property records are available online at: maps.fayettecountyga.gov			
<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 \$750,000) <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 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 and which may be contacted by telephone at: (770)305-5402. Your staff contact is Denise West.</p> <p>Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property</p>					
Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	04-01 -007	40	01 Unincorporated		YES - L1
Property Description	A1 - Agricultural Improvement NBHD - 0401				



Georgia Department of Revenue

10a. PENDING APPEALS – PUBLIC UTILITY

48-2-18(e) In the event that the Commissioner has not provided the “PUBLIC UTILITY DIGEST” ... **by August 1** ... the “County Tax Commissioner” ... may issue interim tax bills ... equal to 85 percent of such (Public Utility)property tax bill for the immediately preceding tax year...



Georgia Department of Revenue

10b. PENDING APPEALS – OTHER

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2019

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



Georgia Department of Revenue

O.C.G.A § 48-5-304

- Order to Bill and Collect will not be issued if value in dispute exceeds 5% of the total taxable digest in a non-revaluation year
- Value in dispute or number of parcels cannot exceed 8% in a year when a complete revaluation or reappraisal program is completed.
- If value in dispute on any one appeal exceeds 1.5% of the total assessed value of the total taxable digest, this appeal may be excluded from the above calculation

5%



- or -

8%





Georgia Department of Revenue

5% Rule (no countywide revaluation)

Value in dispute / gross digest – public utility

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

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

8% Rule (complete revaluation)

Value in dispute / gross digest – public utility

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

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

Number of parcels under appeal / total parcels in county

$$344 / 43,074 = .080\%$$



Georgia Department of Revenue

10c. Appeal History

O.C.G.A § 48-5-345. A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for 2018 tax year.

Information to be made available on DOR website



Georgia Department of Revenue

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

Pursuant to O.C.G.A. § 48-5-345, the digest submission process requires a reporting detailing statistics regarding the prior digest year's appeals. These statistics are required by law to include the:

The number, overall value and percentage of total real property parcels of appeals in each county to the boards of equalization, arbitration, hearing officer, and superior court, and the number of taxpayers' failure to appear at any hearing, for the prior tax year

Previous Year Total Real Property Parcel Count	80,669
Previous Year Total Real Property Digest Value (100%)	12,140,012,216
Digest Statistics for digest year	2014

	Total Appeals	BOE Appeals	ARB Appeals	CHO Appeals	SC Appeals
Count	1306	415	9	0	1
No Shows	0	0	0	0	0
Value	596,863,164	251,675,143	895,248		481,322
% of Parcels	1.62 %	0.51 %	0.01 %	0.00 %	0.00 %
% of Real Digest Value	4.92 %	2.07 %	0.01 %	0.00 %	0.00 %



Georgia Department of Revenue

10d. 3%-180-Day-Rule

A Certification signed by the Chairman of the Board indicating

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



Georgia Department of Revenue



11a. FINAL TAXABLE DIGEST CD – PRINT IMAGE FORMAT

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



Georgia Department of Revenue

FINAL Exempt DIGEST CD – PRINT IMAGE FORMAT

2017 PUTNAM COUNTY		TAX DIGEST – REAL AND PERSONAL PROPERTY					EXEMPT PROPERTY DIGEST		PAGE 1		
Account No Bill Number Bill Amount	Owner Name & Mailing Address Property Location or Description Map Number	PROPERTY CLASSES, VALUES, & ACRES					Total Value 40% Fair Mkt	TAX DETAIL			
		C/S	Fair Market	40% Value	Acres	Add'l Exempt		Tax Type	Exemptions	Net Taxable	Tax Amount
3439R	ACCESS LOT GLENWOOD SPRINGS RD EATONTON GA 31024 .77 ACRES ACCESS LT 031 011	R9	35,000	14,000			DISTRICT 01 14,000 35,000				
12279R	ALL ANGELS EPISCOPAL CHURCH 405 N JEFFERSON ST EATONTON GA 31024 EPISCOPAL MISSION CHURCH H & L E005 108	R2 R2 R1	10,560 64,740 960	4,224 25,896 384			DISTRICT 02 30,504 76,260				
8753R	ALLTEL MICHIGAN INC P O BOX 625 MATTHEWS NC 28106 NAPIER DR (OFF) 056A 064	R9	22,200	8,880	.08		DISTRICT 01 8,880 22,200				
13365R	AMERICAN LEGION & TOMMY LEE FARLEY P O BOX 540 EATONTON GA 31024 CONCORD AVE	R9 R9	15,000 136,643	6,000 54,657			DISTRICT 02 60,657 151,643				

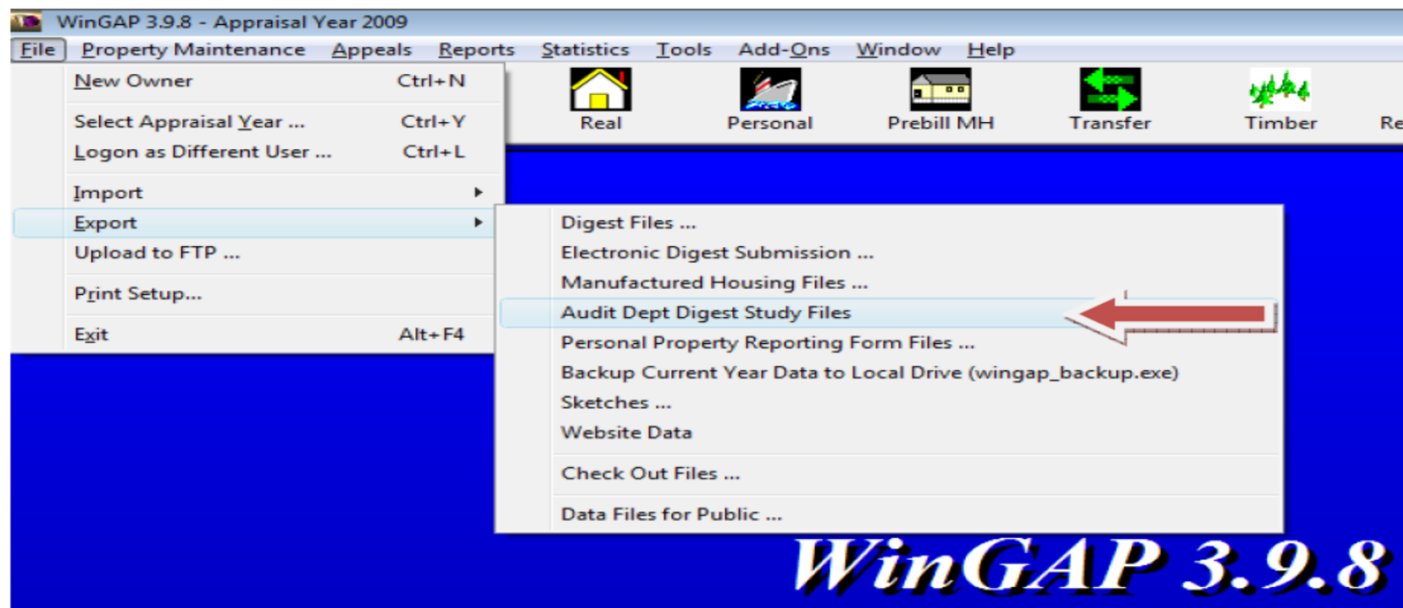


Georgia Department of Revenue



11b. Appraisal File CD – Same as provided to DOAA

Audit Department Digest Study Files



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



Georgia Department of Revenue

12. Miscellaneous Documents

a. Tax Official Certification



b. Tax Allocation District Certification

c. Tax Commissioner Bond

d. PT-77 FLPA Reimbursement Request

e. GIS Parcel Data



Georgia Department of Revenue

12a. Tax Official Certification

2018 COUNTY TAX OFFICIALS CERTIFICATION		COUNTY NAME:		F	
		Board of Tax Assessors		County	
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 ASSESSORS. If a vacancy exists, mark in the name section "VACANT" and provide the anticipated date an appointment is expected to be made to fill the vacancy.	
NAME		ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM	
Chairman:					Name
Member:					
Member:					Sign
Member:					
Member:					
Member:					
Certification of 2018 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 member 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.	
NAME		POSITION HELD	DATE EMPLOYED		BR
APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM				In the spaces below, please complete the requested information for each APPRAISER on staff currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.	
APPRAISER'S NAME		APPRAISER LEVEL I, II, III, IV	HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)
Chief Appraiser:					
Appraiser:					
Appraiser:					



Georgia Department of Revenue

12b. Tax Allocation District Certification

Georgia Department Of Revenue
Local Government Services Division

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR TAX YEAR 2018

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

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 _____



Georgia Department of Revenue

12c. Tax Commissioner Bond



State of Georgia

BOND OF TAX COMMISSIONER

61544719

Burke

County

Know all Men by these Presents:

That we, Marian S. Jackson
as principal, and Western Surety Company


as sureties are held and firmly bound unto his Excellency Nathan Deal
Governor of the State of Georgia, and his successors in office, in the sum of Fifty Thousand
and no one hundreds DOLLARS,
to be paid to the said Nathan Deal Governor of said State, and his
successors in office, for the payment of which, well and truly to be made and done, we bind ourselves, our heirs, executors and
administrators, and each and every one of them jointly and severally, firmly by these presents.

WHEREAS, The above bound Marian S. Jackson
was on the 6th day of November, 2012, elected Tax Commissioner for the County of
Burke in this State, for the years Jan 1, 2013 to Jan 1, 2017
and during the term pointed out by the Constitution;

NOW, THE CONDITION OF THIS OBLIGATION IS SUCH, that if the said Marian S. Jackson

shall faithfully discharge all and singular the duties required of him by virtue of his said office of Tax Commissioner, as aforesaid during
the time he continues therein, or discharges any of the duties thereof, then the above obligation to be void; otherwise to remain in full force
and virtue. Sealed with our seals, and dated this 13 day of December, 2012

[L.S.] Principal.

	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety
	[L.S.] Surety	[L.S.] Surety

Attested and approved by PRESTON B. LEWIS, III
JUDGE OF PROBATE this 17TH day of DECEMBER, 2012
COURT

Seal of
Probate
Judge

Recorded:

Book: "GGG"

Page: 507-509

Probate Judge BURKE

County

PRESTON B. LEWIS, III



Georgia Department of Revenue

12d. PT-77 FLPA Reimbursement Request

PT-77 (Rev. 01/19)

FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2019

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

FOR REVENUE DEPARTMENT USE ONLY	
PT-77 Received:	_____
Revised:	_____
Due Date:	_____
Payment Date:	_____

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.

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	Column 8	Column 9	Column 10	Column 11
DISTRICT NAME	2019 NET MILLAGE RATE	2019 REIMBURSEMENT VALUE ITEM #11, PT-32.1A	NET ADJUSTMENTS	NET 2019 FLPA GRANT AFTER ADJUSTMENTS	AMOUNT OF 2018 FLPA GRANT RECEIVED	2018 minus 2019 (Columns 6 minus 5)	80% of Column 7 (if negative then zero)	NEW 2019 FLPA GRANT WITH 80% VALUE (Columns 5 plus 8)	3% ADMIN FEE (Column 9 x 3%)	2019 AMOUNT TO BE PAID AFTER 3% FEE
COUNTY (If Inc/Uninc are same)										
INCORPORATED										
UNINCORPORATED										
SCHOOL										
MUNICIPALITY										
SPECIAL DISTRICTS (04 & Prior)										



Georgia Department of Revenue

FLPA Worksheet (Rev April 2019)

FLPA Revenue Reduction Calculation Worksheet

County Name		City, County, School, ... Countywide M&O, Incorporated, Unincorporated, Fire, Hospital, ...
Levying or Recommending Authority		
Tax District Name		
Digest Year	2019	

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

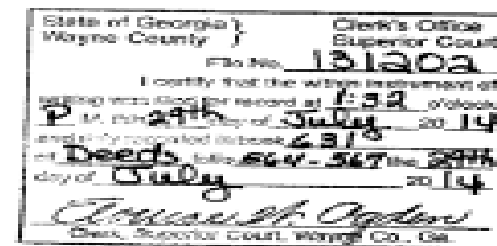
The Total FLPA Reimbursement Value from Item 11 is entered on the PT77 Grant Application.
The FLPA Reimbursement Value from Item 11 DOES NOT carry forward to the 5-year history or Form PT-32.1 (Rollback Calculation Form)



Georgia Department of Revenue

Scanned electronic copy of each recorded FLPA covenant

PT-68-9-1.7 (Aug 2011)



FOREST LAND CONSERVATION USE ASSESSMENT COVENANT Section A: Application

To the Board of Tax Assessors of Wayne County: In accordance with the provisions of O.C.G.A. 48-5-7.7, I submit this application and the completed questionnaire on the back of this application for consideration of Forest Land Conservation Use value assessment on the property described herein.

OWNERSHIP INFORMATION					
Name of Owner: CLARY C. REYES					
Owner's Mailing Address: DCA & C FARMS P.O. BOX 116				City, State and Zip: OSUN GA 31555	
PROPERTY IDENTIFICATION					
Property physical location: 221.47 ACRE TRACT				Total number of acres in this application: 221.47	
County Parcel ID#	State	Land Lot	Deed Book/Page	Deed Book/Page	Deed
14-70			0272-0179		2014.07.29



This is a detailed parcel map of a portion of the City of Lowell, Massachusetts. The map shows various land parcels, many of which are outlined in red or blue. The map includes the following features:

- Streets:**
 - Fulton Industrial Blvd NW:** A major road running horizontally across the upper portion of the map.
 - Donald Lee Hollowell Pkwy NW:** A road running diagonally from the upper right towards the center.
 - Bolton Rd NW:** A road running diagonally from the center towards the lower right.
 - Interstate 285 North:** A large, multi-lane highway running diagonally from the lower right towards the bottom of the map.
 - Harwell Rd NW:** A road running vertically along the right edge of the map.
- Parcels:**
 - A large parcel in the center-left is outlined in red. It is bounded by Bolton Rd NW to the east and Fulton Industrial Blvd NW to the north. Its lot numbers are 1311, 1281, and 1311.
 - A parcel in the lower-left is outlined in blue. It is bounded by Bolton Rd NW to the east and Harwell Rd NW to the south. Its lot numbers are 1020, 1021, and 1022.
 - Many other parcels are shown with their lot numbers, such as 3350, 3200, 3201, 3260, 1020, 1021, and 1022.
- Other Features:**
 - Water Bodies:** Several blue areas represent water bodies, including a large one in the lower-right and smaller ones in the upper-left and center-right.
 - Topography:** The map shows the layout of the roads and the relative positions of the parcels.

The map is titled "Copyright © 2010 qPublic.net" in the top left corner.



Georgia Department of Revenue

13. Five-Year History, rollback forms, Press release, Notice of Tax Increase

**2019 COMPLIANCE GUIDE
FOR
ADVERTISING DIGEST HISTORY
AND PUBLIC HEARINGS ON
INCREASE IN PROPERTY TAXES**





Georgia Department of Revenue



Advertisements

O.C.G.A §§ 48-5-32 and 48-5-32.1

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

If proposed millage exceeds rollback rate (as calculated by PT-32.1 form) a **Press Release** must be issued and three public hearings must be held and advertised as

Notice of Property Tax Increase



Georgia Department of Revenue

Five Year History and Current Digest Publication

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

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, 2019 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 2019 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		2014	2015	2016	2017	2018	2019
	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%



Georgia Department of Revenue

PT-32.1 Calculation of Millage Rate Rollback

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

PT-32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2019

COUNTY: **LEE** TAXING JURISDICTION: **COUNTYWIDE - BOARD OF COMMISSIONERS**

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

DESCRIPTION	2018 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2019 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)

2018 MILLAGE RATE: **7.840**

2019 MILLAGE RATE: **9.580**

CALCULATION OF ROLLBACK RATE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2018 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	
2019 Net Digest	CYD	808,050,456	(PYD+RVA+NAG)
2018 Millage Rate	PYM	7.840	PYM
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2019	RR - ROLLBACK RATE	7.820	PYM - ME

CALCULATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2019 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate	Rollback Millage Rate	7.820
Imputed above, this section will automatically calculate the amount of increase in property	2019 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%



Georgia Department of Revenue

Press Release

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2019 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, 2019 at 11:30 AM and 6:00 PM and on July 18, 2019 at 6:00 PM.



Georgia Department of Revenue

Format for Notice of Property Tax Increase

NOTICE OF PROPERTY TAX INCREASE

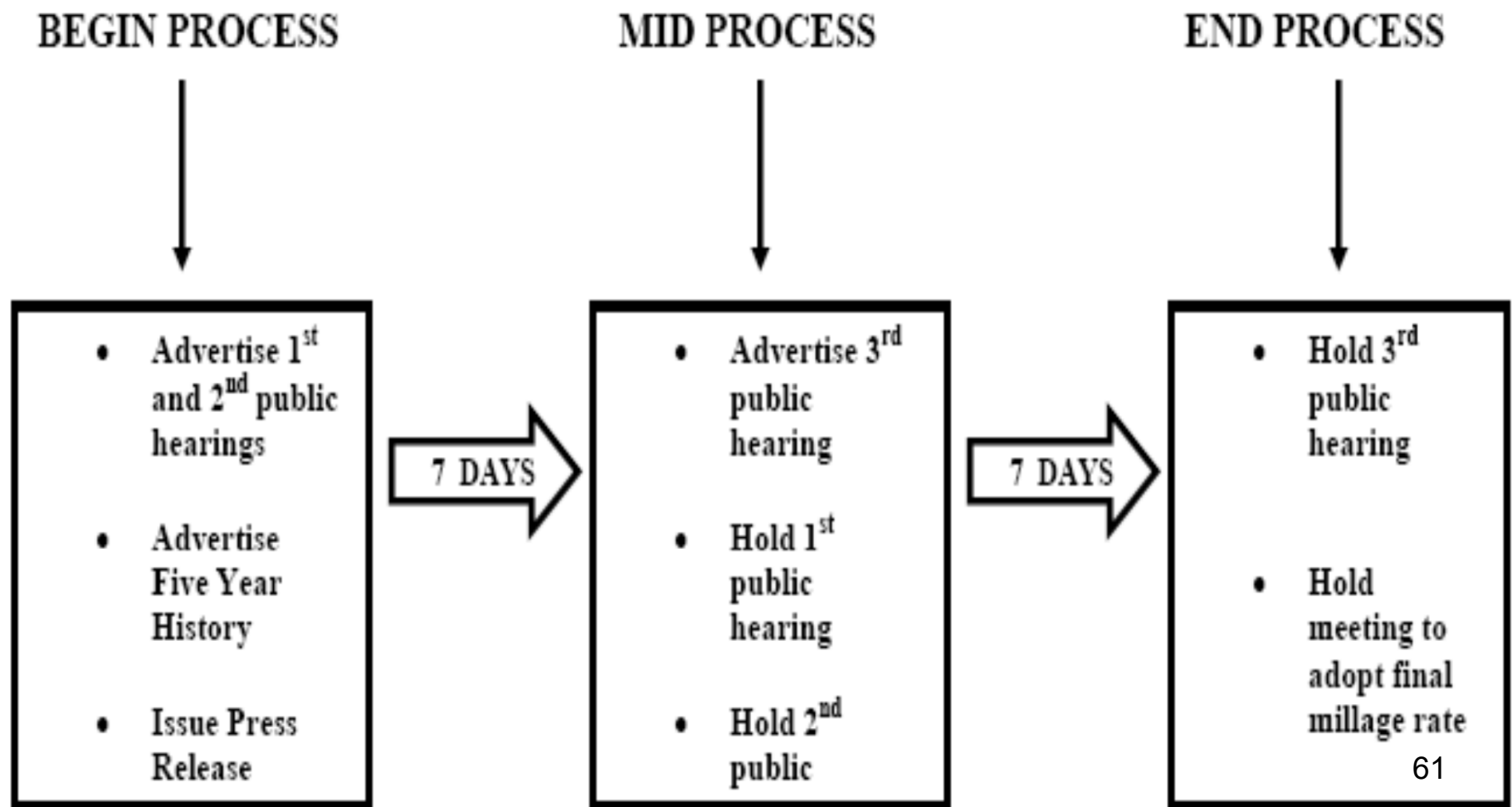
The Lee County Board of Commissioners has tentatively adopted a 2019 millage rate which will require an increase in property taxes by 22.51 percent.

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, 2019 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, 2019 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.

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





Georgia Department of Revenue

Digest Submission Date?

September 1st

or

Date approved by Revenue
Commissioner



Georgia Department of Revenue



Order Issued

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

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

Double Amount Attempted to be Collected



Georgia Department of Revenue

Tax Bills via electronic transmission

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



Tax Commissioner requirements:

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



Georgia Department of Revenue

O.C.G.A § 48-5-311

Appeal – Final Decision to Tax Commissioner

Within 10 days of expiration of the 30 day appeal period to Superior Court... the Board of Tax Assessors shall forward final determination of value to the Tax Commissioner



Georgia Department of Revenue

O.C.G.A § 48-5-311

Interest – Refund Owed to Taxpayer

At final billing, if refund owed to taxpayer... Interest calculated from the due date or date paid, whichever later, through the date on which the final determination of value is made subject to the \$150 and \$5,000 limits for homestead and non-homestead property

Any refund paid after 60th day of final determination of value should include interest at current year's rate not subject to \$150 and \$5,000 limit



Georgia Department of Revenue

O.C.G.A § 48-5-311 **Interest – Additional Tax Due**

At Final billing, if additional tax due from taxpayer...
taxpayer is given 60 days from date of postmark to pay
additional tax due without any interest added

Once 60 day payment period is expired bill is considered
past due and interest accrues at current years rate from
original billing due date until bill is paid in full



Georgia Department of Revenue

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

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





Georgia Department of Revenue



No digest in sight?

Voluntary Collection Order issued by
Revenue Commissioner.

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



Georgia Department of Revenue

2019 DIGEST APPROVAL

Within 30 days of State Auditor's sales ratio or August 1st whichever is later



Georgia Department of Revenue

48-5-274. Establishment of equalized adjusted property tax digest; establishment and use of average ratio; information to be furnished by state auditor; grievance procedure; information to be furnished by commissioner

The commissioner shall provide to the state auditor such digest information as is needed in the calculation of the equalized adjusted property tax digests. Such information shall be provided for each county and for each local school system. For independent school systems in municipalities authorized to assess property in excess of 40 percent of fair market value pursuant to [Code Section 48-5-7](#), the commissioner shall provide digest information to the state auditor at the assessment ratios utilized by both the municipal government and the county government or governments in which the municipality is located. If revision is made to the digest of any county or any portion of a county comprising a local school system following the initial reporting of the digest to the state auditor, the commissioner shall report any such revision to the state auditor.

The state auditor shall establish, no later than November 15 in each year, an equalized adjusted property tax digest for each county in the state and for the state as a whole for the current calendar year.



Georgia Department of Revenue

48-5-340. Purpose of Digest Review

To establish a procedure for use by the commissioner to equalize county property tax digests between and within counties so as to require county boards of tax assessors to make adjustments in the valuations to ensure uniformity and equity.



Georgia Department of Revenue

48-5-342. Commissioner to examine digests

Revenue Commissioner shall carefully examine the tax digests:

- In a digest review year to determine if the valuations are reasonably uniform and equalized.
- Where the digest for the preceding digest review year was conditionally approved, the Commissioner shall examine the digest to determine if the deficiencies from the preceding digest review year have been corrected
- To determine if certain exempt properties should be taxed.
- To determine if certain taxable properties should be exempt.



Georgia Department of Revenue

48-5-343. Approval of digests

The Commissioner shall, when a county is in its digest review year, approve the digest as being reasonably uniform and equalized if the digest meets the following criteria:

- The average assessment ratio for each class of property shall be as close to 40% as is reasonably practicable;
- The average assessment variance for each class of property shall not be excessive as is reasonably practicable; and
- Within each class of property, assessment ratios of the properties shall not reveal any significant assessment bias.



Georgia Department of Revenue

48-5-344. Conditional approval of digests

If the Commissioner determines that in a digest review year the taxable values of property are not reasonably uniform and equalized he shall conditionally approve the digest and notify the County Board of Tax Assessors in writing of his action.

The written notification shall contain:

- A list of specific reasons that resulted in the digest being conditionally approved;
- A list of the statistical standards used by the Commissioner when examining the digest; and
- Any other information the Commissioner believes would be of assistance to the County Board of Tax Assessors in correcting the deficiencies that resulted in the digest being conditionally approved or in otherwise making the digest reasonably uniform and equalized.



Georgia Department of Revenue

48-5-346. Effect of conditionally approving next subsequent digest

If a county tax digest for its preceding digest review year was conditionally approved and the Commissioner conditionally approves the digest for the next subsequent digest review year for the same or substantially the same reasons, the Commissioner shall order the payment of a penalty in the amount of \$5.00 per taxable parcel of real property and the withholding from the county of the state grants.

- (A) The road mileage grant program (Article 1 of Chapter 17 of Title 36);
- (B) The county appraisal staff grant program (48-5-267); and
- (C) The public road grant program (48-14-3).



Georgia Department of Revenue

For Educational Purposes Only: The material within is intended to give the course participant a solid understanding of general principles in the subject area. As such, the material may not necessarily reflect the official procedure and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The applicability to specific situations must be determined on a case-by-case basis.