

CONSOLIDATION AND EVALUATION OF DIGEST 2021

COUNTY NAME:		COUNTY NO:		TAX DISTRICT NAME:		TAX DISTRICT #:		TOTAL PARCEL COUNT:	
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A - AGRICULTURAL			
Code	Count	Acres	40% Value
A1			
A3			
A4			
A5			
A6			
A9			
AA			
AB			
AF			
AI			
AZ			

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

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

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

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

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

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

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

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

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

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

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

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

H - HISTORIC			
Code	Count	Acres	40% Value
H1			
H3			

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

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

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

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

LEVY TYPE	MILLAGE	NET DIGEST VALUE	TAX
M & O			
BOND			

I, _____, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct consolidation of all tax returns received from the taxpayer (or assessed against defaulters) in said county of _____ for the year _____, and duplicate digests have been made and delivered to the county governing authority and tax collector of said county as required by law.

Witness my hand and official signature, this ____ day of _____, 20____.

Receiver of Returns



PROPERTY CLASSIFICATIONS							
A - AGRICULTURAL - Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage							
B - BROWNFIELD PROPERTY - Classifies all land and improvements receiving preferential assessment under O.C.G.A. § 48-5-7.6 due to its release of hazardous waste, constituents and substances into the environment.							
C - COMMERCIAL - Classifies all real and personal property utilized as a business unit, the primary nature of which is the exchange of goods and services at wholesale or retail level. Also includes multi-family units having four or more units.							
F - FOREST LAND FAIR MARKET VALUE - Classifies all land assessed according to O.C.G.A. § 48-5-2(6) due to its good faith production of timber.							
H - HISTORIC - Classifies land and improvements receiving preferential assessment under O.C.G.A. §§ 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.							
I - INDUSTRIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.							
J - FOREST LAND CONSERVATION USE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.7 due to its good faith production of timber.							
P - PREFERENTIAL - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its devotion to bona fide agricultural purposes.							
Q - QUALIFIED TIMBERLAND - Classifies all land receiving special assessment under O.C.G.A. § 48-5-600 due to its qualification as commercial timberland.							
R - RESIDENTIAL - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property							
T - RESIDENTIAL TRANSITIONAL - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its proximity to or location in a transitional area.							
U - UTILITY - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all real and personal property of railroads, railroad equipment car companies, public utility companies, and airline company flight equipment.							
V - CONSERVATION USE - Classifies all land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its good faith production of agricultural products or timber.							
W - ENVIRONMENTALLY SENSITIVE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.4 due to certification as environmentally sensitive property by the Georgia Department of Natural Resources.							
STRATA FOR REAL PROPERTY			STRATA FOR PERSONAL PROPERTY				
1 - IMPROVEMENTS - All inground and above ground improvements that have been made to the land including leasehold improvements and those improvements auxiliary to residential and agricultural dwellings not included in the Production/Storage/Auxiliary stratum. Land is not included in this stratum.			A - AIRCRAFT - All airplanes, rotocraft and lighter-than-air vehicles, including airline flight equipment required to be returned to the commissioner.				
2 - OPERATING UTILITY - All real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business. Real and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be designated non-operating property and shall be included in the appropriate alternative strata.			B - BOATS - All craft that are operated in and upon water, including the motors, but not the land transport vehicles.				
3 - LOTS - All land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.			I - INVENTORY - all raw materials, goods in process and finished goods; livestock and products of the land, water, and air; consumable supplies used in the process of manufacturing, distributing, storing, or merchandising of goods and services. Shall not include inventory receiving freeport exemption under O.C.G.A. 48-5-48.2 or 48-5-48.5.				
4 - SMALL TRACTS - All land which is normally appraised in terms of small acreage of such size favoring multiple uses.			P - FREEPORT INVENTORY - inventory qualified under O.C.G.A. §§ 48-5-48.2 and 48-5-48.5				
5 - LARGE TRACTS - All land which is normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between small tracts shall be designated by the Board of Tax Assessors as being that where the market price per acre reflects a distinct and pronounced changes as the size of the tract changes. In the event the breakpoint cannot be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than 5 acres nor more than 25 acres.			F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT - All fixtures, furniture, office equipment, computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm tools and implements, and manual laborer tools and implements.				
6 - PRODUCTION/STORAGE/AUXILIARY - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.			Z - OTHER PERSONAL - All other personal property not otherwise defined.				
9 - OTHER REAL - Includes leasehold interests, mineral rights, and all real property not otherwise defined.			EXEMPT PROPERTY CODES				
			E0 - Non-profit homes for the aged		E5 - Charity hospitals		
			E1 - Public Property		E6 - Educational institutions		
			E2 - Places of religious worship & no income residences		E7 - Air and water pollution equipment		
			E3 - Property used for charitable purposes		E8 - Farm products in hands of producer		
			E4 - Places of religious burial		E9 - Other		
STATEWIDE EXEMPTIONS							
HOMESTEAD EXEMPTION DIGEST CODE		GA CODE REFERENCE	STATE EXEMPTION AMOUNT	COUNTY EX AMT		SCHOOL EX AMT	
				M&O	BOND	M&O	BOND
S1 - Regular		48-5-44	\$2,000	\$2,000	0	\$2,000	0
S3 - Elderly - Age 62 (Net Income < \$10,000)		48-5-52	\$2,000	\$2,000	0	\$10,000	\$10,000
S4 - Elderly - Age 65 (Net Income < \$10,000)		48-5-47	100% on home & 10 ac and \$4,000 on balance	\$4,000	\$4,000	\$10,000	\$10,000
S5 - Disabled Veteran; unremarried surviving spouse or minor children		48-5-48	\$100,896	\$100,896	\$100,896	\$100,896	\$100,896
S6 - Elderly Floating - Age 62 (Fed AGI < \$30,000)		48-5-47.1 & 48-5-52	Floating on home & 5 ac	Floating	0	\$2,000	0
S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47.1 & 48-5-52	Floating on home & 5 ac	Floating	0	\$10,000	\$10,000
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)		48-5-47, 48-5-47.1 & 48-5-52	100% on home & 10 ac	Floating	\$4,000	\$10,000	\$10,000
SC - Age 65		48-5-48.3	100% on home & 10 ac and \$2,000 on balance	\$2,000	0	\$2,000	0
SD - Age 65 - 100% Disabled Veteran; unremarried surviving spouse or minor children		48-5-48	100% on home & 10 ac and \$100,896 on balance	\$100,896	\$100,896	\$100,896	\$100,896
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 \$100,896 on balance	\$100,896	\$100,896	\$100,896	\$100,896
SG - Unremarried surviving spouse of firefighter or peace officer killed in line of duty		48-5-48.4	100%	100%	100%	100%	100%
SS - Surviving Spouse of US service member killed in action		48-5-52.1	\$100,896	\$100,896	\$100,896	\$100,896	\$100,896
OTHER EXEMPTION DIGEST CODE		GA CODE REFERENCE	EXEMPTION AMOUNT				
SA - Agricultural Preferential Property		48-5-7.1	Difference of 40% Fair Market assessment and 30% Fair Market assessment				
SB - Brownfield Property		48-5-7.6	Difference of the 40% Fair Market assessment & 40% Base Year Value assessment				
SF - Freeport Inventory of Manufacturer, Distributor, Fulfillment Center, or All		48-5-48.1, 48-5-48.2, 48-5-48.5, 48-5-48.6	20%, 40%, 60%, 80% or 100% exemption set by County Resolution after County Referendum				
SH - Landmark and Rehabilitated Historic Property		48-5-7.2 & 48-5-7.3	Difference of the 40% Fair Market assessment & 40% Base Year Value assessment				
SJ - Forest Land Conservation Use Property		48-5-7.7	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SP - Personal Property Taxability Value Threshold < \$7,500		48-5-42.1	Combined total of all personal property when total value less than \$7,500				
SN - Business Inventory		48-5-41.2	All Inventory of a Business	N/A	N/A	N/A	N/A
ST - Residential Transitional property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SV - Conservation Use Property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SW - Environmentally Sensitive Property		48-5-7.4	Difference of the 40% Fair Market assessment and 40% Current Use assessment				
SX - Enterprise Zone							