



GEORGIA DEPARTMENT OF REVENUE

DIGEST SUBMISSION PACKAGE FOR YEAR 2016

All documents and certifications must be signed, dated and in proper form before the Commissioner is authorized to Issue an Order allowing the county to bill and collect taxes for 2016.

These forms may be found on our website
<http://dor.georgia.gov/county-tax-digest-submission-package-2016>

CHECKLIST FOR 2016 DIGEST SUBMISSION

1. Consolidation Sheets (PT10A) - The consolidation sheets are essential to the proper completion of the digest; therefore, a sheet for each of the taxing jurisdictions in your county must be submitted. All requested information must be complete. Failure to submit properly completed consolidation sheets may delay the Commissioner's letter and order authorizing the billing and collection of taxes.

- State – **State levy is zero...but state consolidations with accurate exemptions still required**
- County-Wide
- County-Wide School
- Independent School
- County Unincorporated
- County Incorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at an assessment level other than 40% if authorized by O.C.G.A. 48-5-7(d)
- Each County or City Tax Allocation District.

2016 Consolidation sheets for each municipality must include accurate CITY homestead and freeport exemption amounts. In the past city sheets that reflected county exemptions have been accepted, but now, in order to facilitate the provisions of HB463 regarding the distribution of tax on IRP vehicles, accurate city net digest values must be submitted.

2016 Consolidation sheets must reflect accurate classification and stratification of exempt and taxable property subject to Development Authority lease agreements. In the past development authority payment-in-lieu-of-tax (PILOT) agreements have been incorrectly reported on tax digests.

XML DATA FILE –A file layout for the required electronic XML data file for sending the county consolidation sheet data to DOR, may be found in the 2016 Digest submission Package online.

MAKE SURE TO CHECK FOR ACCURACY PRIOR TO SUBMITTING:

- County name & number; tax district name & number; and total parcel count.
- Total of P3, P4, and P5 Counts = SA Count.
 - The SF exemption amount will most often equal the percentage of exemption passed by the county, i.e., 20%, 40%, 60%, 80% or 100%, of the total IP and CP value, however, this rule would not apply if Freeport applications were filed after the return deadline reducing the exemption to the applicable percentage. In these cases, the county must provide a copy of the property record card showing the amount of inventory subject to Freeport and the date the application was filed.
- Motor vehicle value = total value of vehicles returned during 2015 using 2014 millage rate.
- Timber value = total 100% value of sales/harvests reported during 1st, 2nd, 3rd and 4th quarters of 2015.
- Mobile Home value = Mobile Home Digest value provided to the Tax Commissioner on January 5th 2016.
- Heavy Duty Equipment value = total value of equipment billed during 2015 using 2014 millage rate.

2. County Millage Rate Form (PT-35) and Levies - Submit 3 copies, signed by chairman of board of commissioners, and include a copy of the Resolutions of Levy from the County governing authority and School Board. Provide a memo stating the use of Insurance Premium Tax funds if such funds are not used to rollback the millage rate for unincorporated county.

- _____ **3. City Millage Rate Form (PT-38)** - If the city has provided the form to you at the time of digest submission
- _____ **4. Taxpayer Brochure** - One updated copy with changes brought about by legislative revisions since the previous year.
- _____ **5. Certification from Chairman regarding property owned by Development Authority**
- _____ **6. Certification from Chairman regarding property located within Enterprise Zones**
- _____ **7. Local Exemptions Form** - with all applicable information completed and copies of results of referendums approving such local exemption for both COUNTY and CITIES. Even if there were no changes since the last year, we are asking for a full reporting so as to update our files.
- _____ **8. Freeport Exemption Resolution** – Copies of the resolutions implementing the exemption amount for COUNTY and CITY. Looking for changes regarding % exemption, Fulfillment Centers, and Level 2.
- _____ **9. Current Use Assessments –**
- a. Conservation Use Assessment - Include all new or renewal covenants for which the first year of the new or renewal covenant began for tax year 2016, along with the number of acres, map and parcel number and the name of all persons having a beneficial interest in the property.
 - b. Forest Land Conservation Use Assessment - Include all covenants along with the number of acres, map and parcel number.
 - c. Current Use Registry in electronic format
- _____ **10. List of “Reason Codes”** - established by the board of assessors pursuant to the “Taxpayer Bill of Rights” for the purpose of providing a simple, non-technical explanation of the basis for the assessment change.
- _____ **11. Change of Assessments Lists** - Provided on CD or via electronic download and accompanied by:
- a. Memo signed by BTA chairman indicating (1) Number of REAL property notices mailed and date of mailing such notices; and (2) Number of PERSONAL property notices mailed and date of mailing.
 - b. One copy of an assessment notice for real or personal property.
- _____ **12. Pending Appeals List** - must be signed by both board of commissioners and school superintendent.
- a. Public Utility
 - b. Other Properties (total of all appeals, current and past years pending) *NOTICE: OCGA 48-5-304 has been amended so that the Revenue Commissioner is now prevented from issuing an order to bill and collect when value in dispute exceeds 5% of the total taxable digest. The pending appeals list requires that the Board of Assessors certify the Value and Number of properties in Dispute and that the County Governing Authority and County School Board acknowledge such information.*
 - c. **NEW - 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 2015 tax year.**
 - d. **NEW – A Certification signed by chairman of board indicating percentage of property appealed for current year. (# parcels under appeal = or > 3% total parcels) or (sum of assessed value under appeal = or > 3% gross tax digest)**

_____ **13. Final Digest:**

- a. The 2016 **Taxable** Digest in alpha order and print Image format on CD or DVD or by electronic download
- b. The 2016 **Exempt** Digest in alpha order and print Image format on CD or DVD or by electronic download
- c. Copy the board of assessors appraisal file CD/DVD produced for the Georgia Department of Audits.

_____ **14. PT32.1A Worksheets; PT32.1 Computation of Millage Rollback forms; Advertisements & Press Releases**

The **'amended'** Worksheet PT-32.1A for each affected jurisdiction signed by Tax Commissioner.

The Rollback Computation PT-32.1 form for Incorporated & Unincorporated M&O and School M&O signed by all required officials.

NOTICE: OCGA 48-5-32.1 requires a specific format for 'Notice of Tax Increase' advertisements for Maintenance and Operation levies only. A PT32.1 is no longer required for special districts and bonds.

NOTICE: OCGA 48-5-32.1 require 'Notice of Tax Increase' advertisements for Maintenance and Operation to be published in a newspaper of general circulation and on the county or school official website. Therefore copies of such newspaper and website publications are required.

If the Proposed Current Year's Millage exceeds the Rollback Millage Rate as calculated on the PT-32.1 Form, the actual pages of the newspapers showing the advertisement for each of the three "Notice of Public Hearing" in the form required by O.C.G.A. §48-5-32.1.

If the Proposed Current Year's Millage exceeded the Rollback Millage Rate calculated on the PT-32.1 Form, the Press Release required by O.C.G.A. §48-5-32.1.

The actual page of the newspaper showing the Advertisement of "Current Tax Digest and 5 Year History of Levy" in the form required by O.C.G.A. §48-5-32

_____ **15. Miscellaneous documents:**

- a. Tax Official Certification - *COMPLETED BY BOARD OF ASSESSORS AND INCLUDES PARCEL COUNT.*
- b. Tax Allocation District Certification
- c. Tax Commissioner Bond
- d. FLPA Reimbursement Request (PT77)

2016 FLPA Grant Request (PT77) must include a digital copy of each recorded FLPA covenant.
