HB 202 forms & procedures

PT311W-New Idea from audience today

Both parties (County and taxpayer) agree that:

• the fair market value to be	**	18,262
• the property to be:	☐ taxable	☐ not taxable
• the property to be assessed:	☐ uniform	☐ not uniform
• the property for homestead exemption sought:	☐ qualifies	☐ does not qualify
• the property for special assessment sought:	☐ qualifies	☐ does not qualify
• a breach of covenant:	☐ has occurred	☐ has not occurred
• Action on Submitted Appraisal:	☐ accepted	☐ rejected

Does this agreement constitute a 299(c) event? _____ If Yes, for tax years _____, _____, & _____.

presenters

- Mark Loyd – Georgia Certification Program Manager, DOR
  - Mark.Loyd@dor.ga.gov
  - (404)290-0172 (Mobile/SMS)
- Tracy Thomas – Business Analyst, DOR
  - Tracy.Thomas@dor.ga.gov
  - (404)831-0158 (Mobile/SMS)

topics

- HB 202 Forms
  - PT311A – appeal form
  - PT306
  - PT306C
  - PT311NC
- Other New Forms
  - PT230A
  - Appraisal Accept / Reject Letters
- HB 202 Procedures
  - Agents
  - Appeals
  - Digest Submission Reports
  - Detection of 3% value under appeal
  - Wireless Property

Appeal form

PT-311-A (Revised Jan 2016)

APPEAL OF ASSESSMENT FOR DIGEST YEAR :

Appeal No: _____

Name			Home Phone
Address			Work Phone
Address			Email Address
City	State	Zip	

Property / Appeal Type (Check One)

☐ Real ☐ Personal ☐ Motor Vehicle ☐ Manufactured Home

Property ID Number		**Account Number**	
Property Description			

Specify Grounds for Appeal:

Check all that apply	
Value	
Uniformity	
Taxability	
Exemption Denied	
Breach of Covenant	
Denial of Covenant	

Owner's value assertion (required)	

You must select only one of the following options:

☐	BOE:appeal to the county board of equalization with appeal to the superior court (*any / all grounds*)
* ☐	ARBITRATION: to arbitration with an appeal to the superior court (valuation is only grounds that may be appealed to arbitration)
☐	HEARING OFFICER: for (1) nonhomestead real property (and contiguous real property) or (2) wireless personal property account(s) with a FMV in excess of $750,000, to a hearing officer with appeal to superior court (value and uniformity only)
* ☐	SC: Directly to Superior Court (requires consent of BOA) (any / all grounds)

* Additional Cost / Fees May apply

Property Class ☐ Residential ☐ Commercial ☐ Industrial ☐ Agricultural ☐ Other: _____

Signature of Property Owner or Agent **Date** ★

NOTE: If the appeal form is signed by an agent, a letter of authorization must accompany the filing of the appeal.

Agent's Address: _____

Agent's Phone # _____

Agent's Email Address: _____

NOTE: Filing of this document will create a review of the county's assessment. Reasonable notice is herein provided that an onsite inspection of the subject property by a member of the county appraisal staff may be performed.

Assessors Use Only

	Previous Year Value	Taxpayer's Returned Value	Current Year Value
100%			
40%			

Date Received: _____ **Received By:** _____

New forms

- PT306
  - Promulgated Design (Deviation requires prior approval from Revenue Commissioner)
  - Tax estimates should show state levy with zero tax due and zero levy rate
- PT306C
  - Promulgated Design
  - Tax estimates should show state levy with zero tax due and zero levy rate
- PT311NC
  - Non-promulgated
  - No change from Original Assessment and Most recent assessment
  - No tax estimates
- **State Codes – Keep them at least for now**

Pt-306 (45 day annual notice)

OLD

Notice Date: 02/04/2016
This is not a tax bill **Do not send payment**
Last Date To File Appeal: **03/20/2016**
County property records are available online at: www.qpublic/ga/lowndes/
Official Tax Matter - 2016 Assessment

NEW

PT-306 (revised Jan 2016)

Official Tax Matter - 2016 Tax Year

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

Annual Assessment Notice Date: _____

Last date to file a written appeal: _____

*** This is not a tax bill - Do not send payment ***

County property records are available online at: _____

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 this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property#field_related_links-486-3

At the time of filing your original appeal you selected one of the following: BOE, Arbitration, Hearing Officer

(1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)

(2) To arbitration with an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)

(3) For (1) nonhomestead real property or (2) wireless personal property account(s)with a FMV in excess of $750,000, to a hearing officer with appeal to superior court.

NEW

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 are available at the local Tax Assessors Office or the forms can be downloaded from http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at P.O. Box 1126 302 N Patterson Street First Floor Valdosta, GA 31603-1126 and which may be contacted by telephone at: (229) 671-2540. Your staff contacts are LISA BRYANT and TONEY BROWN.

A

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 $750,000)

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 <County Address Here> and which may be contacted by telephone at: <County Phone Number>. **Your staff contacts are <Primary Contact> and <Alternate Contact>.**

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

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
18678	0008 006	2.00	02		S5

Property Description	TRACT B-1 & B-2 8443, 8445			
Property Address	8437 OLD VALDOSTA RD			
Fair Market Value	Returned Value	Previous Year Value	Current Year Value	Other Value
100% Fair Market Value	0	50,976	50,374	0
40% Assessed Value	0	20,390	20,150	0

Reasons for Assessment Notice

NADA Value Table Updated; MH Accessory Size/Dep/Grade Chgd;

B

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead

Property Description				
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				

Reasons for Assessment Notice

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Previous Millage	Estimated Tax
STATE	0	20150	0	0.050000	0.00
COUNTY	0	20150	0	7.804000	0.00
COUNTY SCHOOL	0	20150	0	16.848000	0.00
INDUSTRIAL	0	20150	0	1.000000	0.00
PARKS	0	20150	0	1.250000	0.00
				Total Estimated Tax	0.00

C

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
				Total Estimated Tax	

Lowndes County Board of Assessors
P.O. Box 1126
302 N Patterson Street
First Floor
Valdosta GA 31603-1126
(229)671-2540

CANTRELL GARLAND W & JOYCE
8437 OLD VALDOSTA RD
HAHIRA GA 31632-1632

Notice Date: 02/04/2016

This is not a tax bill
Do not send payment

Last Date To File Appeal:
03/20/2016

County property records are available online at:
www.qpublic/ga/lowndes/

Official Tax Matter - 2016 Assessment

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 this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property#field_related_links-488-1

At the time of filing your original appeal you selected one of the following: BOE, Arbitration, Hearing Officer

(1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)

(2) To arbitration with an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)

(3) For (1) nonhomestead real property or (2) wireless personal property account(s) with a FMV in excess of $750,000, to a hearing officer with appeal to superior court.

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 are available at the local Tax Assessors Office or the forms can be downloaded from http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at P.O. Box 1126 302 N Patterson Street First Floor Valdosta, GA 31603-1126 and which may be contacted by telephone at: (229) 671-2540. Your staff contacts are LISA BRYANT and TONEY BROWN.

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
18678	0008 006	2.00	02		85

Property Description	TRACT B-1 & B-2 8443, 8445			
Property Address	8437 OLD VALDOSTA RD			
Fair Market Value	Returned Value	Previous Year Value	Current Year Value	Other Value
100% Fair Market Value	0	50,976	50,374	0
40% Assessed Value	0	20,390	20,150	0

Reasons for Assessment Notice

NADA Value Table Updated; MH Accessory Size/Dep/Grade Chgd;

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Previous Millage	Estimated Tax
STATE	0	20150	0	0.050000	0.00
COUNTY	0	20150	0	7.804000	0.00
COUNTY SCHOOL	0	20150	0	16.848000	0.00
INDUSTRIAL	0	20150	0	1.000000	0.00
PARKS	0	20150	0	1.250000	0.00
				Total Estimated Tax	0.00

PT-306 (revised Jan 2016)

Lowndes County Board of Assessors
P.O. Box 1126
302 N Patterson Street
First Floor
Valdosta GA 31603-1126
(229)671-2540

Official Tax Matter - 2014 Tax Year

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

Annual Assessment Notice Date: 01/21/2016

Last date to file a written appeal: 03/06/2016

*** This is not a tax bill - Do not send payment ***

County property records are available online at: qpublic.net/ga/lowndes

ALLEN TROY M
2209 SOUTH SHERWOOD DRIVE
P O BOX 2815
VALDOSTA GA 31602-1602

A

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 $750,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at P.O. Box 1126 302 N Patterson Street First Floor Valdosta, GA 31603-1126 and which may be contacted by telephone at: (229) 671-2540. Your staff contacts are MARK LOYD and SHARON ROSS.

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

B

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
18671	0002 001	327.21	02	FLPA:2013	Yes-50

Property Description				
Property Address	2209 SOUTH SHERWOOD DRIVE RD			
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
100% Appraised Value	0	404,324	246,268	199,480
40% Assessed Value	0	161,730	98,507	79,792

Reasons for Assessment Notice

Conservation Use Covenant Application Denied; ACC TEST; MORATORIUM VALUE LIFTED; New Accessory Improvement added.; Value adj for 1-year Arms Length Transaction cap;

C

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
STATE	20608	0	77,899	0.250000	19.47
COUNTY	20608	0	77,899	7.310000	569.44
COUNTY SCHOOL	20608	0	77,899	14.700000	1,145.12
INDUSTRIAL	20608	0	77,899	1.000000	77.90
PARKS	20608	0	77,899	1.250000	97.37
				Total Estimated Tax	1,909.30

Pt-306c (30 day change notice)

PT-306C (revised Jan 2016)

Official Tax Matter - 2016 Tax Year

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

Assessment Notice Date: _____

Last date to file a written continuation of appeal: _____

*** This is not a tax bill - Do not send payment ***

County property records are available online at: _____

pt306c

A	The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments in the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** You have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the County Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file written continuation of appeal'.** All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing a continuation of the appeal, you may contact the county Board of Tax Assessors which is located at <County Address> and which may be contacted by telephone at: <County Phone>. **Your appraisal staff contacts are <Primary Contact> and <Alternate Contact>.** If you are satisfied with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice. Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property

pt306c

	Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead

	Property Description				
	Property Address				
B		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
	100% Appraised Value				
	40% Assessed Value				

Reasons for Assessment Notice

pt306c

C

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
				Total Estimated Tax	

pt311nc

PT-311NC (revised Jan 2016)

Official Tax Matter - 2016 Tax Year

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

Assessment Notice Date: _____

No Change by Board of Assessors

*** This is not a tax bill - Do not send payment ***

County property records are available online at_____

BOE appeals can send No-Change letter and forward on to Appeal Admin on same date if you desire

CHO appeals must wait 30 days before forwarding to Appeal Admin

The of Assessors has reviewed your appeal of the or denial in question and has made NO adjustments or chang **he Board of Assessors 100% fair market v 40% assessment for the tax year indicated above are shown in 'BOX B this notice.**

Board of Equalization Appeals:

A **Your appeal and this notice will be for ed to the appellant entity initially selected. The county Appeal Administrator will provide administrative assistan and facilities to the Board of Equalization for the purpose of conducting appeal hearings.**

Hearing Officer Appeals:

You have 30 days from the date of this notice to change your appeal to the Board of Equalization, otherwise, after 30 days from the date of this notice, your appeal and this notice will be forwarded to the Appeal Administrator, who will provide administrative assistance and facilities to the Hearing Officer for the purpose of conducting appeal hearings.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and the appeal process, you may contact the county Board of Tax Assessors which is located at <County Address> and which may be contacted by telephone at:<County Phone>.

Your staff contacts are <Primary Contact> and <Alternate Contact>.

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

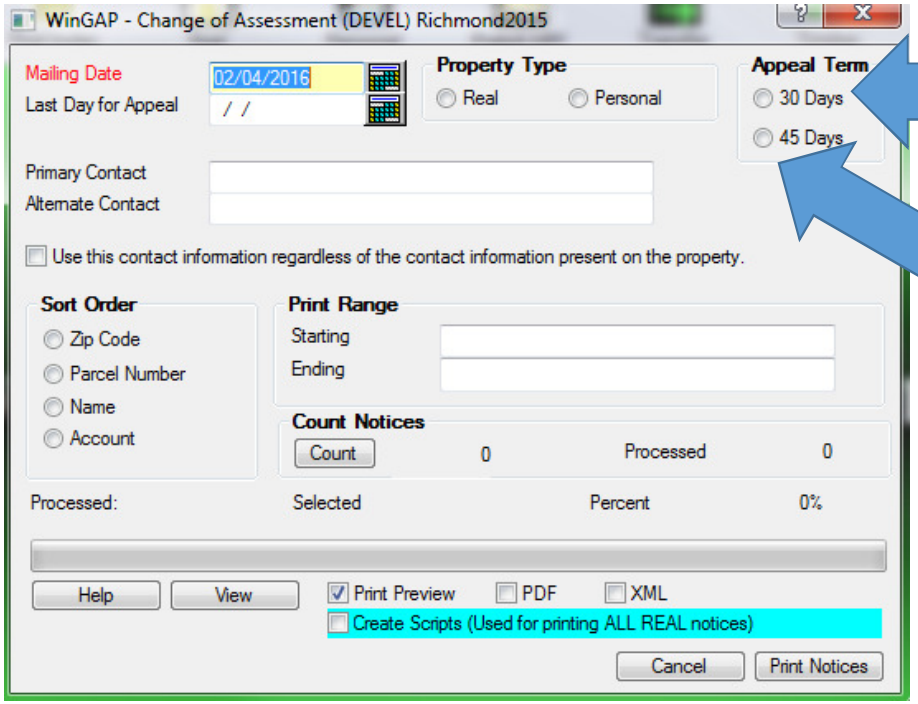
pt311nc

	Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead

B	Property Description				
	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				

Assessors grounds for rejection of position asserted by taxpayer

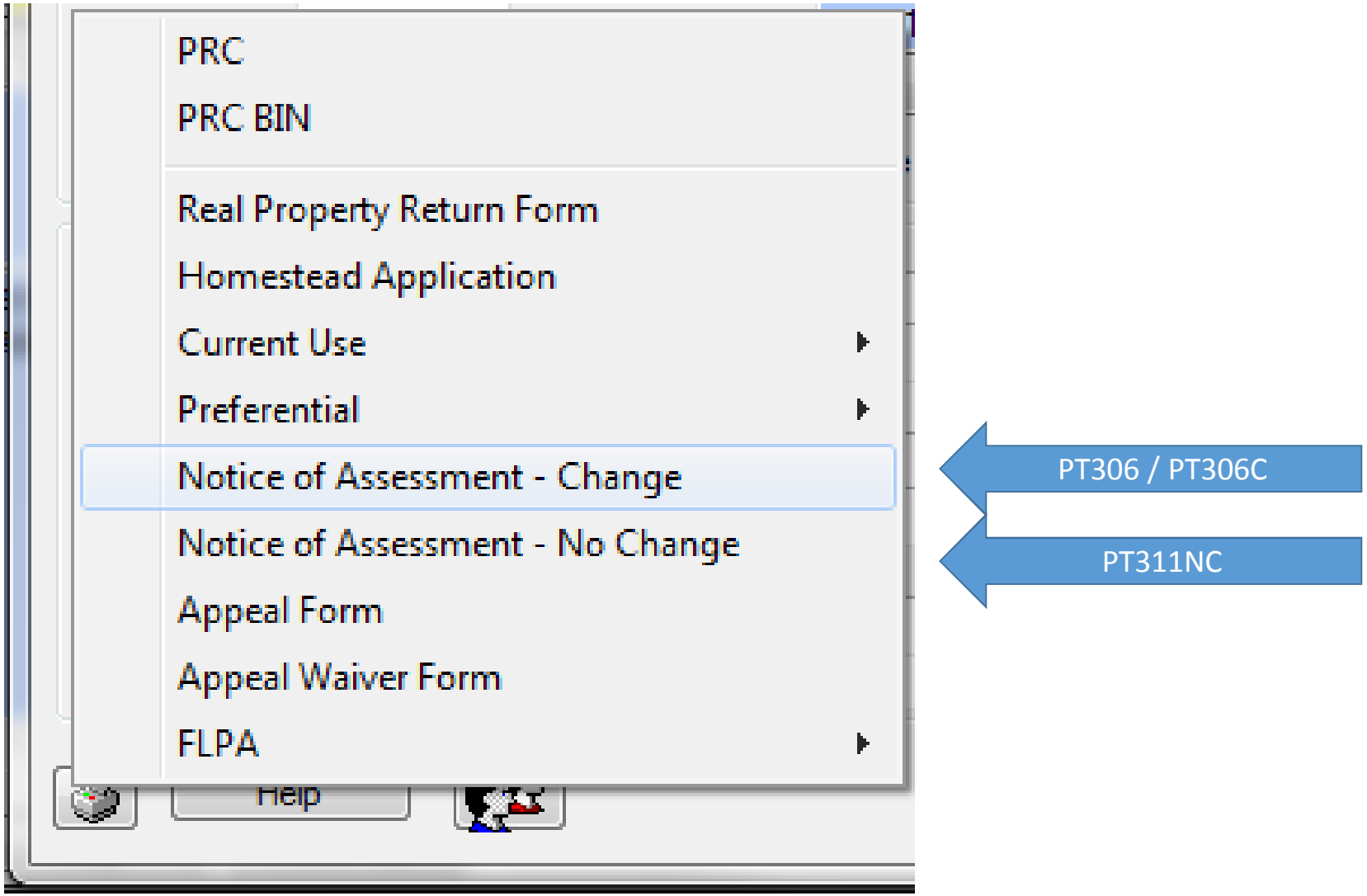
Wingap: pt306 / pt306c / pt311nc



PT306C

PT306

No Bulk
No-Change
Print from parcel
screen


PRC
PRC BIN
Real Property Return Form
Homestead Application
Current Use
Preferential
Notice of Assessment - Change
Notice of Assessment - No Change
Appeal Form
Appeal Waiver Form
FLPA
Help
PT306 / PT306C
PT311NC

Pt230 – Preferential application

- Clerk of Court controlling law now requires three (3) inch margin for any recorded document.
- Adding 3” margin forced application to two (2) pages

Recording informatoin for application of conservation use assessment	Recording information for release of conservation use assessment

PT230 Rev. 7/99

APPLICATION FOR PREFERENTIAL AGRICULTURAL ASSESSMENT

To the Board of Tax Assessors of Richmond County: 'In Accordance with the provisions of the State Constitution and laws authorizing preferential assessment

Name of Owner(individual(s) or family owned farm corporation) AUGUSTA			
Owner's mailing address		City, State, Zip AUGUSTA, GA 30901	
Property location (Street, Route, Hwy, etc.) 2275 LEVEE RD		City, State, Zip of Property: AUGUSTA, GA 30907	Number of acres included in this application: 2.31
District	Land Lot	Sublot & Block	Recorded Deed Book/Page 1399

Types of storage and processing buildings located on the property:

List other counties where preferential assessment applications have been made:

PLEASE STATE THE NUMBER OF ACRES USED FOR THE FOLLOWING PURPOSES:

AGRICULTURAL PURPOSE	ACRES	AGRICULTURAL PURPOSE	ACRES	AGRICULTURAL PURPOSE	ACRES
HORTICULTURAL		DAIRY		APIARIAN PRODUCTS	
FLORICULTURAL		LIVESTOCK		AGRICULTURAL PRODUCTS	
FORESTRY		POULTRY		OTHER FARM PRODUCTS	

Additional information required on page of this document

FOR TAX ASSESSORS USE ONLY			
MAP & PARCEL NUMBER:	0010001000	DATE APPROVED:	DATE NOTIFIED:
TAX DISTRICT:	01	DATE DENIED:	DATE APPEALED:
TAXPAYER ACCOUNT NUMBER:	1	YR. COVENANT BEGINS: Jan 1, 2015	YR. COVENANT ENDS: December 31, 2024

Pt230 – page 2

PREFERENTIAL AGRICULTURAL ASSESSMENT COVENANT AGREEMENT

In consideration of my receiving preferential assessment of agricultural or timberland provided for in O!C!G!A! Section 48-5-7!1, I, the undersigned, do hereby solemnly swear, covenant and agree that: (EACH POINT BELOW MUST BE INITIALED BY APPLICANT)

1. ____ I am a natural or naturalized citizen and the lawful owner of the property described on this document or if said property is owned by a family-farm corporation, I am authorized to execute this document on behalf of said corporation!
2. ____ I have personal knowledge of the property described and the primary use of said property is good faith commercial production of agricultural products with a sincere intention to produce products for profit!
3. ____ I have not received or made a pending application for preferential assessment in this county or any other county with respect to any property, which taken together with this property, would exceed 2,000 acres!
4. ____ No person who has a beneficial interest in this property, including any interest in the nature of stock ownership, will receive any benefit of preferential assessment as to more than 2,000 acres in any tax year!
5. ____ I agree to maintain this property in bona fide agricultural purposes as defined by O!C!G!A! 48-5-7!1(a) for a period of 10 years to begin on January 1st of the year in which said property first qualifies for preferential assessment and to continue through the last day of December of the final year of the covenant period!
6. ____ I hereby agree to notify the Board of Tax Assessors, in writing, in the event there is a change in the qualifying use or ownership of said property!
7. ____ I understand that, if this covenant is breached by either me or any person or entity to whom I may transfer all or part of this property, a penalty shall be provided for by law! I further understand that the penalty shall bear interest and that said penalties and interest shall constitute a lien against the property under this covenant!
8. ____ If said property is owned by a family farm corporation, 80% or more of its gross income for the year immediately preceding the year for which this covenant will begin was derived from bona fide agricultural pursuits carried out on tangible real property located in this state, which property is devoted to bona fide agricultural purposes!
9. ____ All information given on this document is true, correct and complete!

APPLICATION FOR RELEASE OF PREFERENTIAL AGRICULTURAL ASSESSMENT

I, the owner of the above described property, having satisfied all applicable taxes and penalties associated with the covenant above, do hereby file this application for release of preferential assessment with the county board of tax assessors.

Sworn to and subscribed before me
this_____ day of _____, _____

_____ Notary Public

_____ Authorized Signature

_____ Date Filed

_____ Approved By: Board of Tax Assessors

_____ Date

Wingap – appraisal acceptance letters - general

The Board of Assessors received your certified appraisal on 12/19/2015. The Board of Assessors is requird by law to notify you within 45 days of receiving your submitted certified appraisal, of their decision to accept or reject the certified appraisal.

The Board of Assessors hereby officially **accepts** your certified appraisal. Your property value will be adjusted to reflect the fair market value indicated in your certified appraisal.

Please contact the County Board of Assessors by phone at (229)671-2540 with any questions.

Wingap – appraisal rejection letters - general

The Board of Assessors received your certified appraisal on 12/19/2015. The Board of Assessors is requird by law to notify you within 45 days of receiving your submitted certified appraisal, of their decision to accept or reject the certified appraisal.

The Board of Assessors hereby officially **rejects** your certified appraisal.

Please contact the County Board of Assessors by phone at (229)671-2540 with any questions.

Arbitration receipt notification

We have received your letter of 7/10/2003 describing your intent to arbitrate the assessment issued by the Board of Assessors on the property referenced above. The Board of Assessors considers your letter to be a formal appeal to non-binding Arbitration regarding the property tax assessment. If you are not satisfied with the results of Arbitration, you have the right to continue your appeal at Superior Court.

OCGA 48-5-311 requires the County Board of Assessors to acknowledge the receipt of your appeal within 10 days of receipt of your appeal. You have 45 days from the date of this acknowledgement letter to submit a certified appraisal of your property for consideration by the County Board of Assessors. Failure to submit the certified appraisal within 45 days will terminate your appeal unless you elect, before the expiration of the 45 days, to divert your appeal from Arbitration to the County Board of Equalization, thereby immediately forwarding your appeal to the County Board of Equalization.

The Board of Assessors will notify you, within 10 days of receiving your submitted certified appraisal, of their decision to accept or reject the certified appraisal. If accepted, the certified appraisal value will become your final value for the current tax year. If rejected, the appeal will be forwarded to the Arbitrator. If the Board of Assessors does not notify you within 45 days of receipt of the certified appraisal, the certified appraisal value will become your final value for the current tax year and the Board of Assessors will have failed to act timely and you will, by default, win your appeal.

Please contact the County Board of Assessors by phone at (229)671-2540 with any questions.

Arbitration appraisal rejection

The Board of Assessors received your certified appraisal on 12/19/2015. The Board of Assessors is required by law to notify you within 10 days of their decision to [accept or] reject the certified appraisal. If accepted, the certified appraisal value will become your final value for the current tax year. If rejected, the appeal will be forwarded to the Arbitrator. If the Board of Assessors does not notify you within 45 days of receipt of the certified appraisal, the certified appraisal value will become your final value for the current tax year and the Board of Assessors will have failed to act timely and you will, by default, win your appeal.

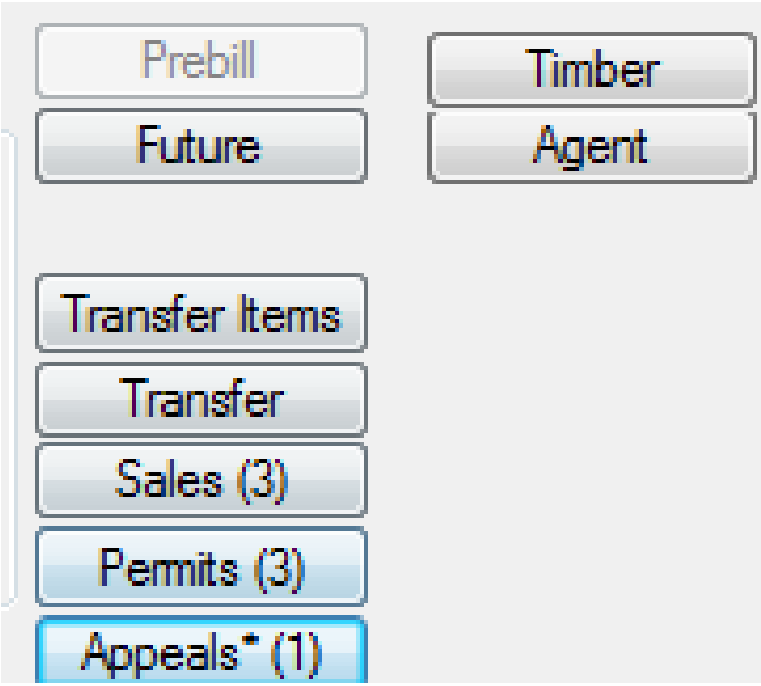
The Board of Assessors hereby officially **rejects** your certified appraisal and your appeal will be immediately forwarded to the Arbitrator.

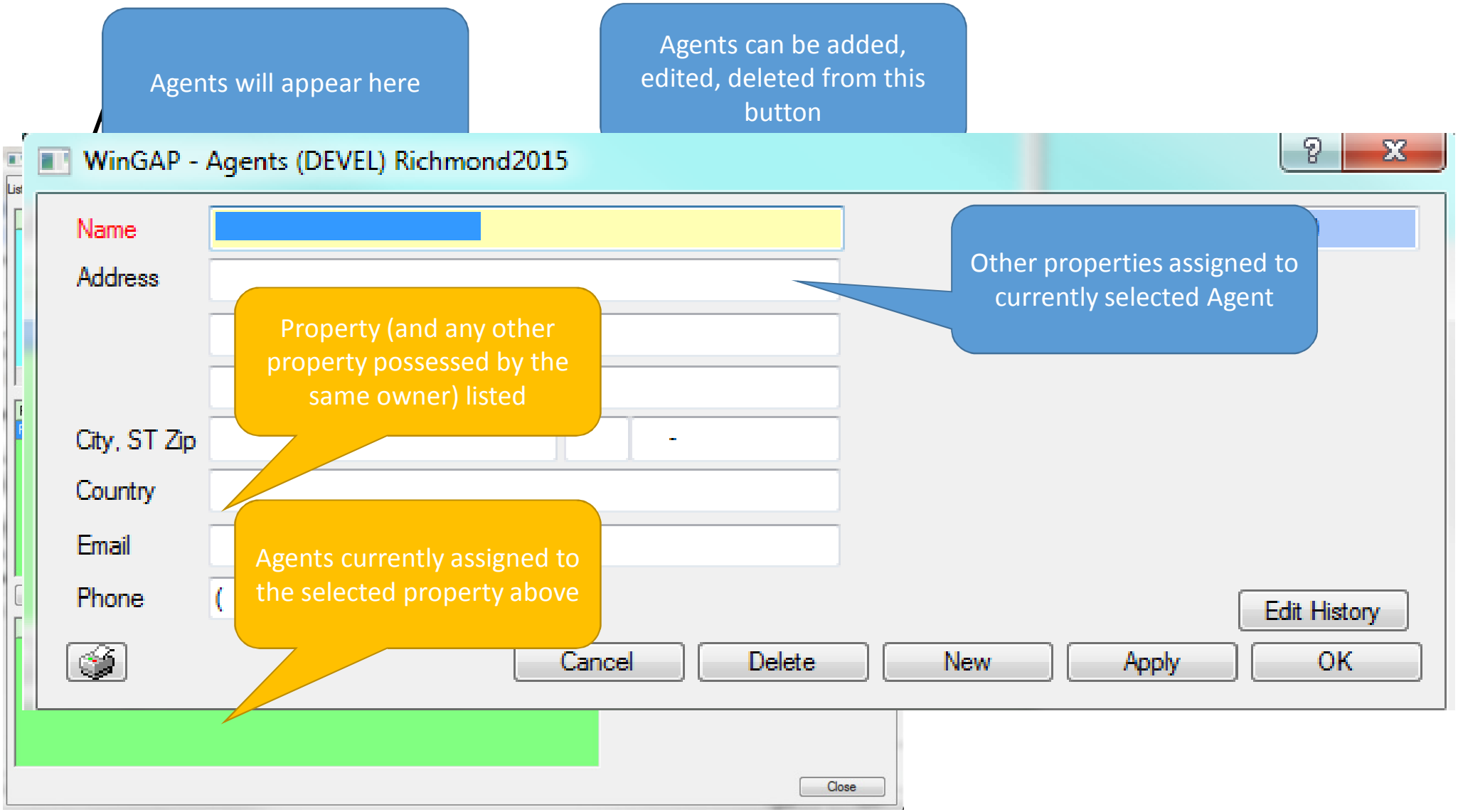
agents

- WinGAP version 4.4.0.1 expected for release in coming DAYS contains new agent module.
- Agents assigned at the property level
  - Real Property
  - Personal Property
  - Mfg. Housing
- Properties can be assigned unlimited number of agents
- Agents can be assigned unlimited number of properties

Agent access / assignment

- Each property screen contains an AGENT button

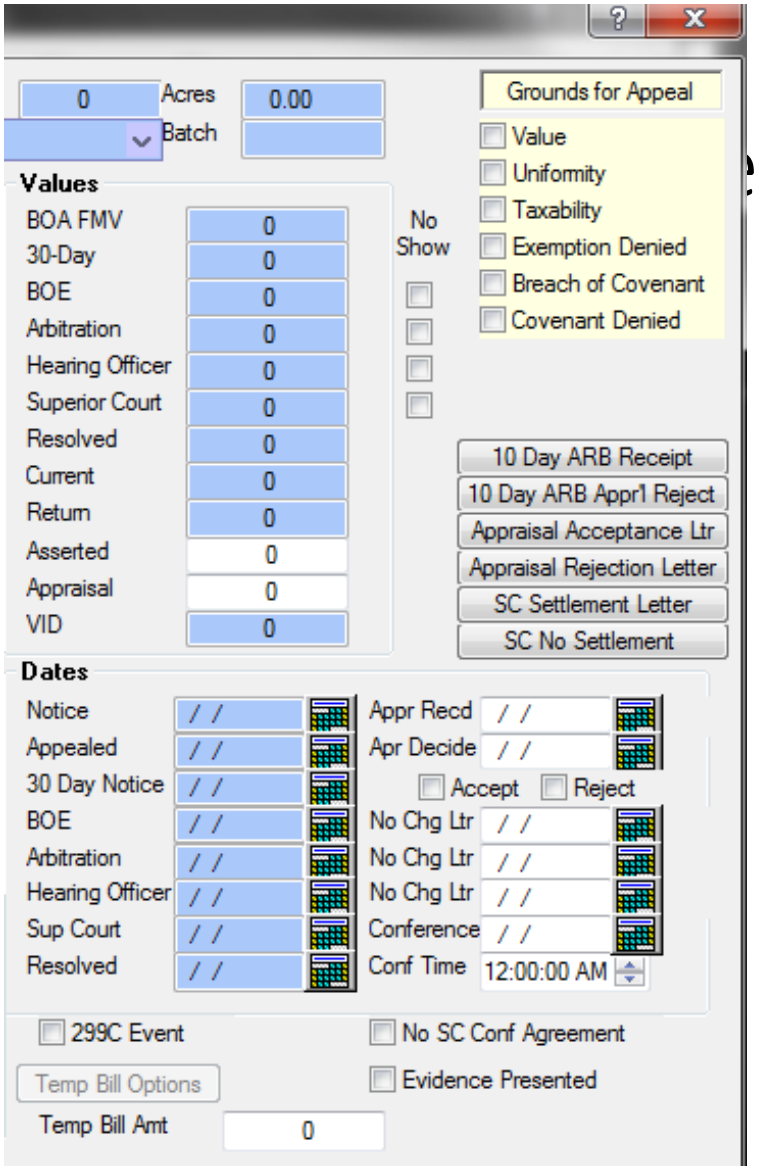



Agents will appear here
Agents can be added, edited, deleted from this button
WinGAP - Agents (DEVEL) Richmond2015
Name
Address
City, ST Zip
Country
Email
Phone
Other properties assigned to currently selected Agent
Property (and any other property possessed by the same owner) listed
Agents currently assigned to the selected property above
Edit History
Cancel
Delete
New
Apply
OK
Close

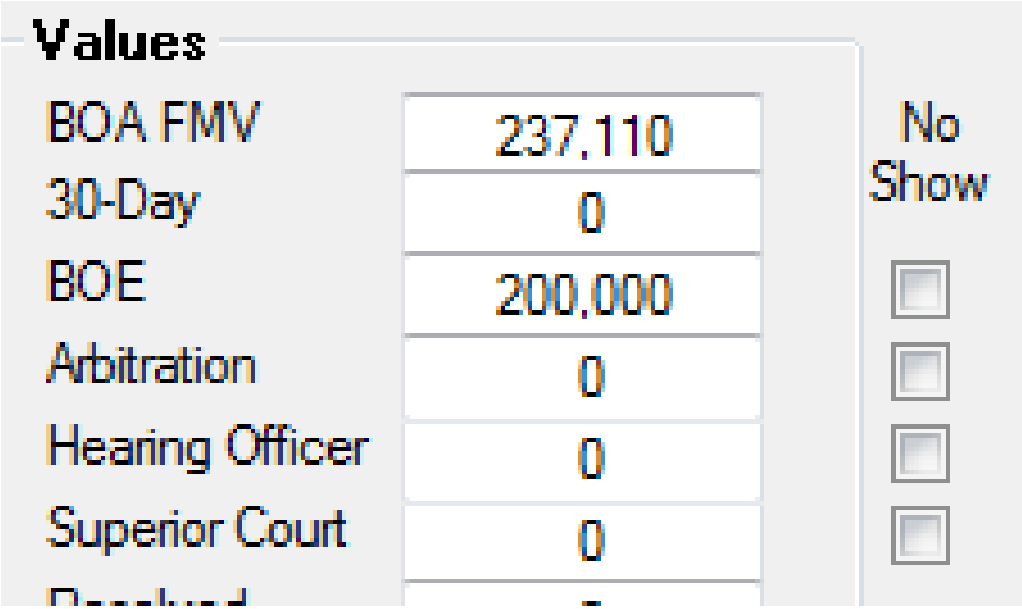
agents

- Agents assigned to properties will have correspondence automatically generated in their name as part of normal print process
  - PT306
  - PT306C
  - PT311NC
  - Appraisal Accept/Reject letters
  - Others as needed (submit suggestions to me via email)

ements


0
Acres
0.00
Batch
Grounds for Appeal
Value
Uniformity
Taxability
Exemption Denied
Breach of Covenant
Covenant Denied
Values
BOA FMV 0
30-Day 0
BOE 0
Arbitration 0
Hearing Officer 0
Superior Court 0
Resolved 0
Current 0
Return 0
Asserted 0
Appraisal 0
VID 0
No Show
10 Day ARB Receipt
10 Day ARB Appr1 Reject
Appraisal Acceptance Ltr
Appraisal Rejection Letter
SC Settlement Letter
SC No Settlement
Dates
Notice / /
Appealed / /
30 Day Notice / /
BOE / /
Arbitration / /
Hearing Officer / /
Sup Court / /
Resolved / /
Appr Recd / /
Apr Decide / /
Accept
Reject
No Chg Ltr / /
No Chg Ltr / /
No Chg Ltr / /
Conference / /
Conf Time 12:00:00 AM
299C Event
No SC Conf Agreement
Temp Bill Options
Evidence Presented
Temp Bill Amt 0

No shows



Values		No Show
BOA FMV	237,110	
30-Day	0	
BOE	200,000	☐
Arbitration	0	☐
Hearing Officer	0	☐
Superior Court	0	☐

- 2016 Digest Submission must include 2015 appeal statistics
- Digest Statistics will be included in Digest Submission reports for Wingap.

Appeal statistics for previous digest year's appeals

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

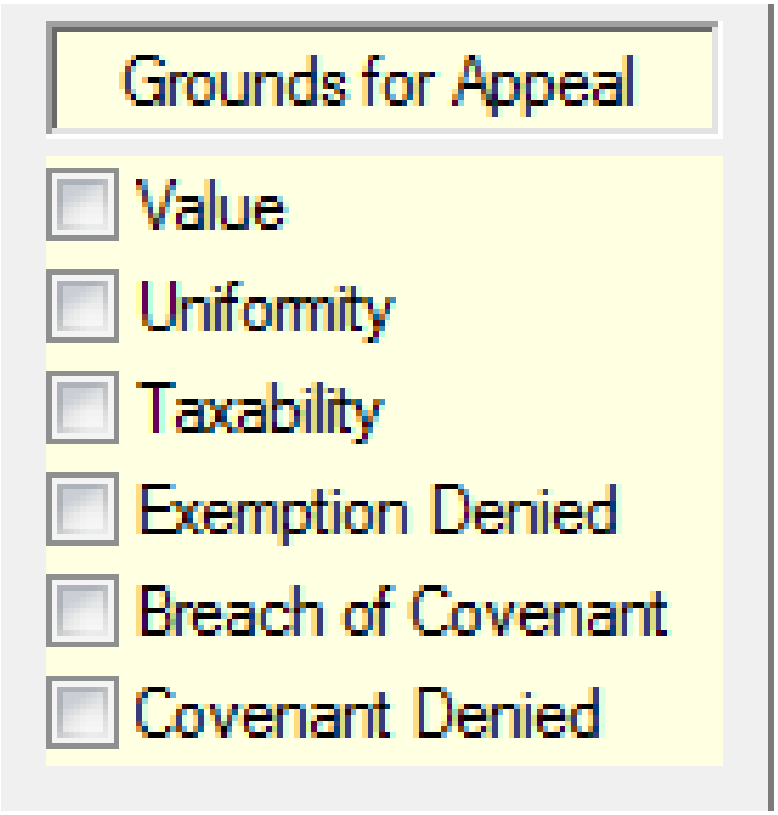
Previous Year Total Real Property Parcel Count	80,669
Previous Year Total Real Property Digest Value (100%)	12,140,012,216
Digest Statistics for digest year	2014

	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 %

Appeal statistics for previous digest year's appeals

- Data compiled state wide and published on DOR website
    - Standardized electronic format will be established and distributed to all counties for those with commercial vendors.

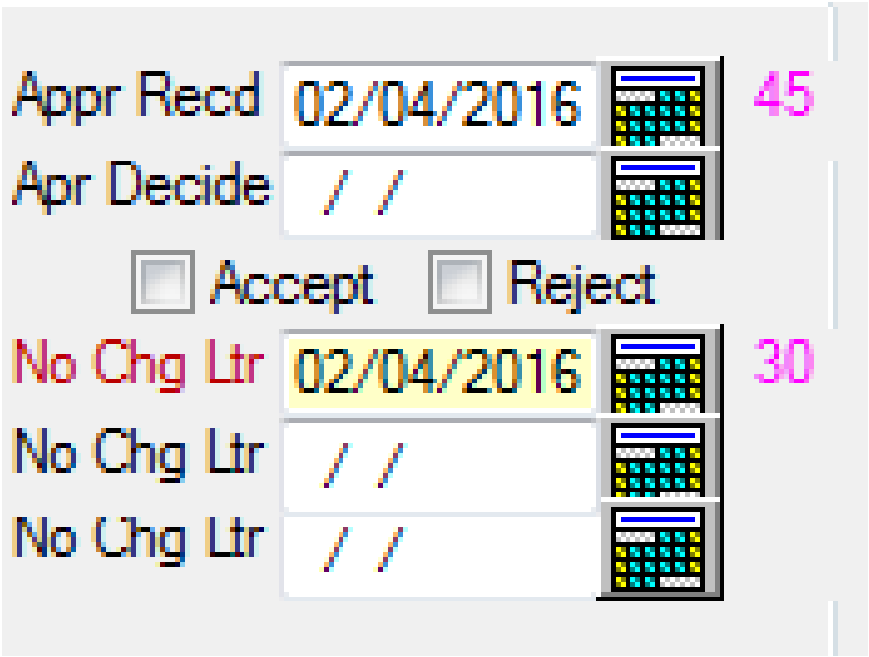
Grounds for appeal

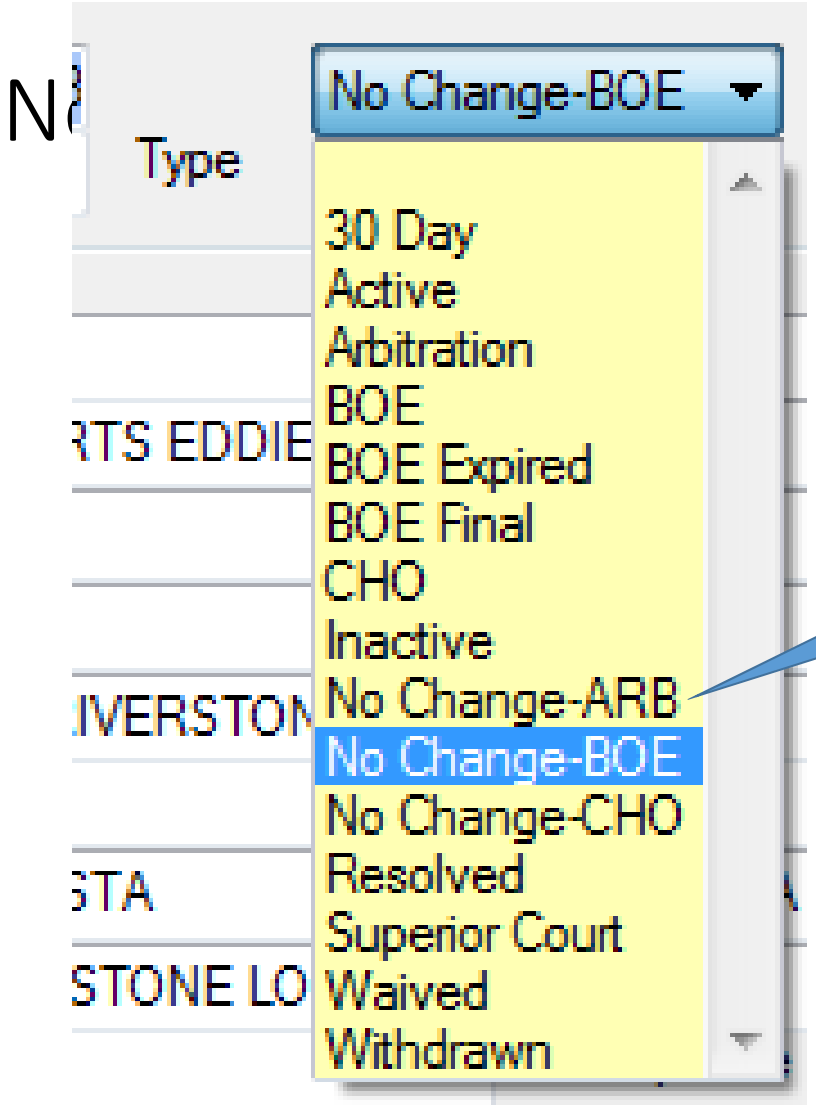


Asserted value & appraisal value

Current	200,000
Return	237,110
Asserted	0
Appraisal	0
VID	37,110

Date tracking





Do we really need NO-CHANGE status codes for ARB and BOE?

No change status report

Appeal No Change Status

REALKEY	PERSKEY	MOBILEKEY	APPEAL YR	NAME	DAYS TO EXPIRE	EXPIRED	NOCHGDATE BOE	NOCHGDATE ARB	NOCHGDATE CHO	APLSTAT
82891	0	0	2015	ROBERTS EDDIE JR	0		04-Feb-16			NC-BOE

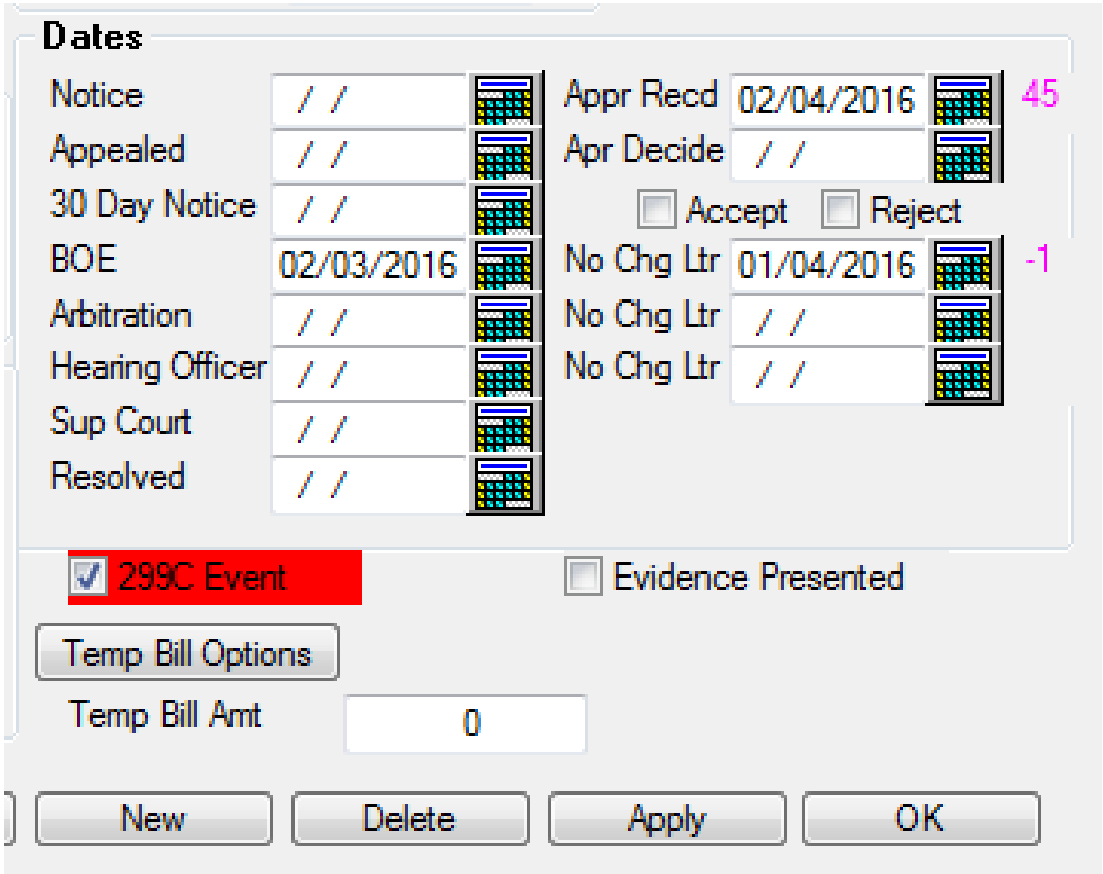
Appeal No Change Status

REALKEY	PERSKEY	MOBILEKEY	APPEAL YR	NAME	DAYS TO EXPIRE	EXPIRED	NOCHGDATE BOE	NOCHGDATE ARB	NOCHGDATE CHO	APLSTAT
82891	0	0	2015	ROBERTS EDDIE JR	-1	Yes	04-Jan-16			NC-BOE

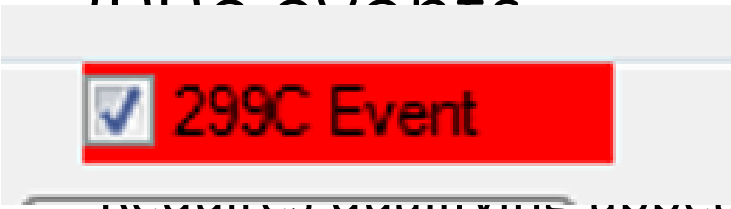
More appeal status reports

- Tracking 180 Days for appeals based on their appeal date
  - Adjusting as necessary for an ‘additional’ 180 day period based on a “3%” detection that will be discussed later.
- Tracking 90 Days for CHO appeals
- Tracking 30 days for PT306C
- Tracking 45 days on qualifying appraisal submissions
- Tracking 30 days for CHO no change notices
- Arbitration 10 day appraisal notification deadlines
- Other Tracking Reports / Tools?
  - **Email me!!**

Evidence presented



299c events



- Requires qualifying appeal values
- Human must check to designate appeal as a 299C event – will not be checked automatically.
- 299C event will automatically:
  - allocate appeal decision value to all property items
  - Place 299C value and 299C year on Real Property General information screen
  - Current Value will include a flag to alert user values are based on 299C

	Type	Post
E	DR	
Longitude	Zip Code	
-82.04596233	30907-	

Zoning	R-1C
TONE (7)	
Total Acres	0.42
Sec	
Phse	

HS App Date	01/01/2009
Float Base1	0
Float Curr1	0
Float Base2	0
Float Curr2	0
299(c) Value	200,000
299(c) Year	2016

Values

Previous	237,110	Edit
Current	200,000	299C
Return	0	
Curr-MAV	0	
Prev-MAV	0	Edit

200,000	FMV	M
Land (1)	36,692	
* Res Imp (1)	163,308	
Com Imp	0	
Acc Imp (2)	0	

Edit Information

Data Entry	hd9566	Edit H
Review	07/08/2013	COA H
Appraiser	HORACE DUNBAR	
Alternate		

Comments ☐ Comment Flag ☐ Retu

2014 ITOS F/C; SEE PERMITS 07/08/13
12: EXCELLENT TO GOOD C BLACKWE
12: CHANGED NBHD FROM 470119 TO
MAILING ADDRESS CHANGE PER NCO.

299c events

- 299C event is removed by
  - User unchecking the 299C event box on appeal screen
  - Appeal expires and is removed in bulk at Year End / Data Edits
    - (undecided if it should be totally automatic or user invoked due to running data edits – please send me your thoughts)
- Removal of 299C event will return parcel to live calculations as it was prior to the 299C event.

3% appeal detection

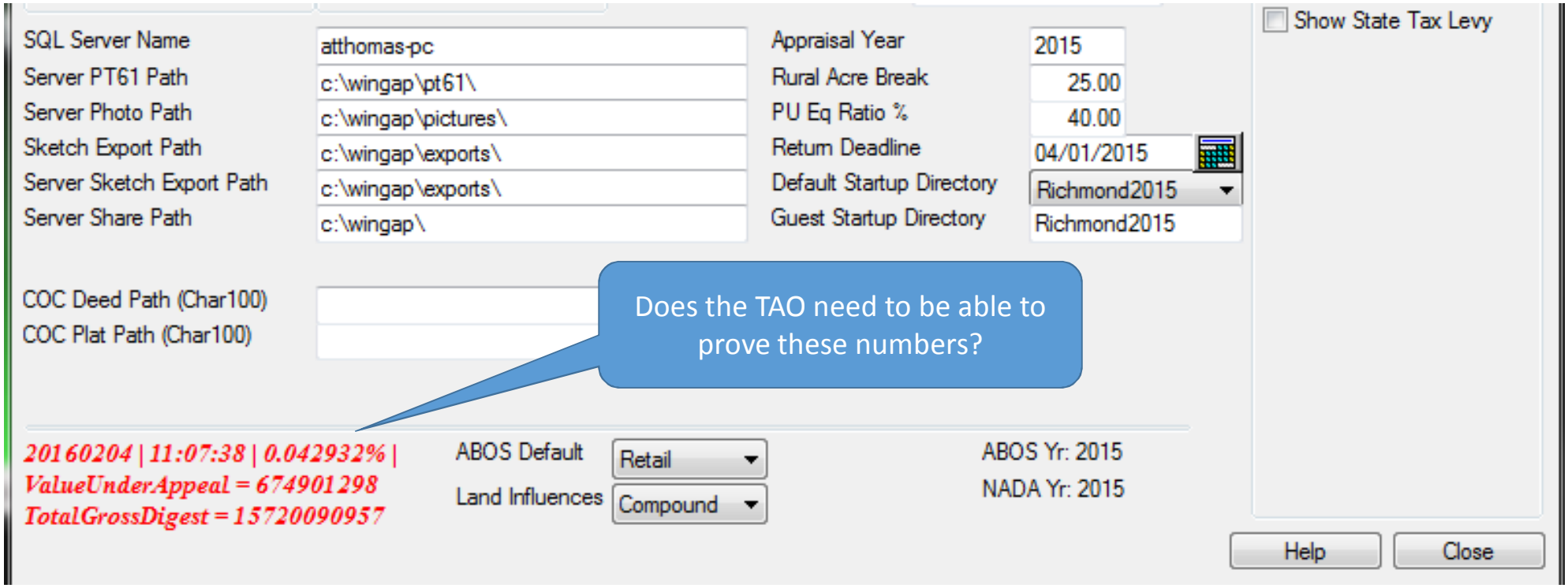
859 (B) In any county in which the number of appeals exceeds a number equal to or greater
860 than 3 percent of the total number of parcels in the county or the sum of the current
861 assessed value of the parcels under appeal is equal to or greater than 3 percent of the
862 gross tax digest of the county, the county board of tax assessors shall be granted an

- number of appeals exceeds a number equal to or greater than 3 percent of the total number of parcels in the county or the sum of the current assessed value of the parcels under appeal is equal to or greater than 3 percent of the gross tax digest of the county

3% appeal detection

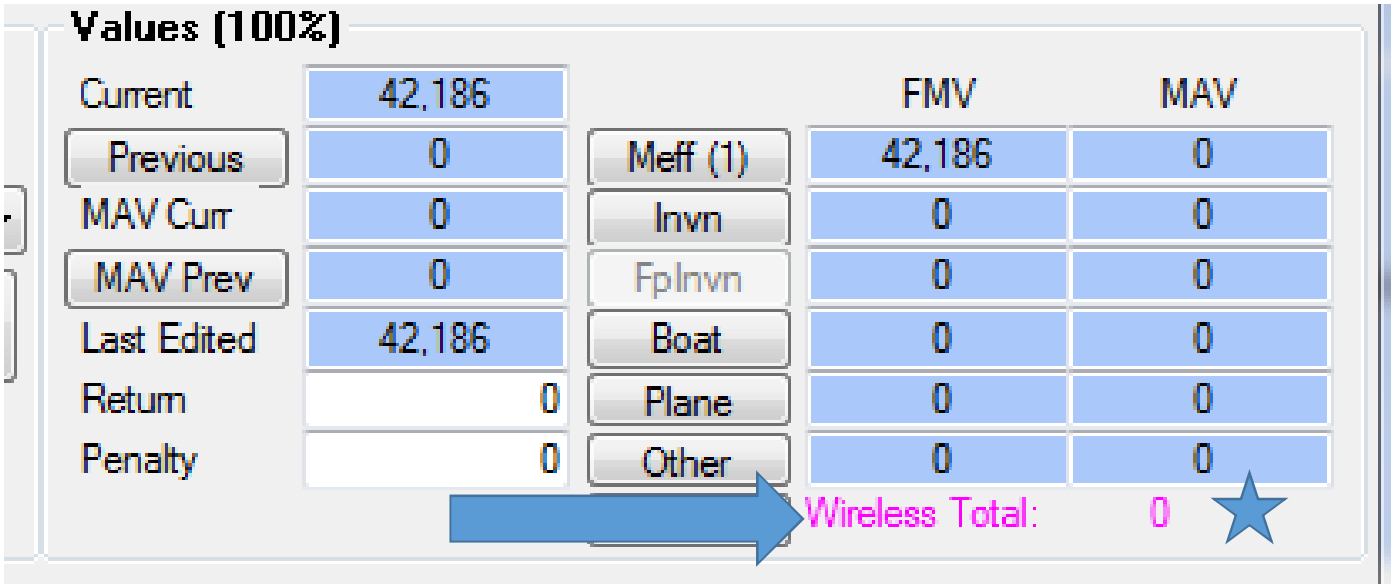
- As long as a single Client has wingap open anywhere on the network, wingap will monitor every 5 minutes to check if the county has reached the 3% limit, if so, the system records the necessary information in a table and will display the information on the preferences screen so the county can easily determine if (and when) they qualify for the 3%.

3% appeal detection



Wireless property

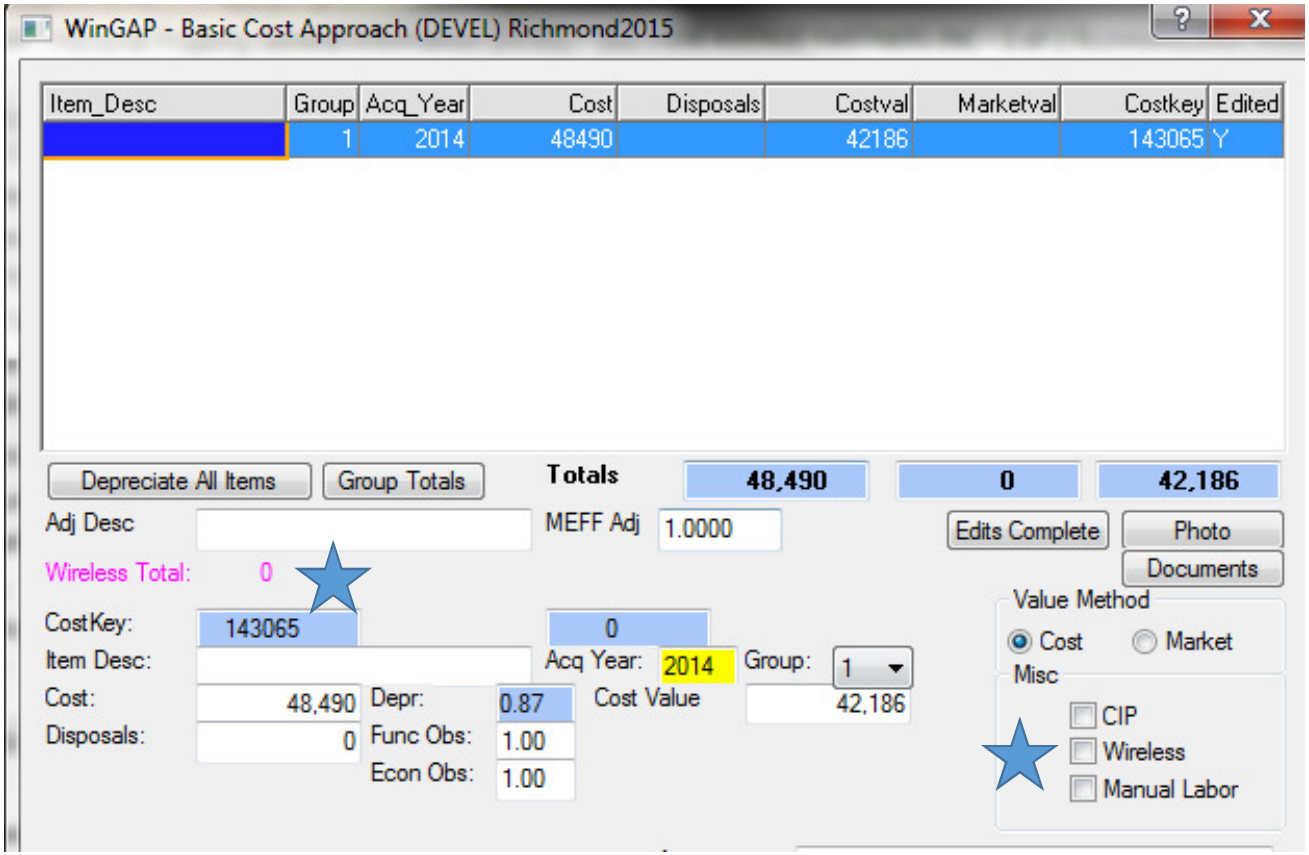
- County Hearing Officers can hear appeals on Wireless property valued in excess of $750,000
- A need to identify wireless assets is required.



Values (100%)

			FMV	MAV
Current	42,186			
Previous	0	Meff (1)	42,186	0
MAV Curr	0	Invn	0	0
MAV Prev	0	FpInvn	0	0
Last Edited	42,186	Boat	0	0
Return	0	Plane	0	0
Penalty	0	Other	0	0
		Wireless Total:		0

Wireless property



Wireless property

FMV	MAV
42,186	0
0	0
0	0
0	0
0	0
0	0

Wireless Total: 42,186

Pt61 – personal property value

SECTION E - TAX COMPUTATION	
1. Actual value of consideration received by seller (Fill out below only when actual value is not known)	49,745.00
1b. Estimated fair market value of Real and Personal property conveyed	0.00
2. Fair market value of Personal property only conveyed	0.00
3. Amount of Leins and Encumbrances not removed by transfer	0.00
4. Net Taxable Value (1 or 1a minus 2 minus 3)	0.00
5. TAX DUE at 10 cents per $100 or fraction thereof (Minimum $1.00)	0.00
ADDITIONAL BUYERS (First Middle Last)	

2016 Economic Development Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Leasehold Interest Value
126	Spalding	REAL	19	002 01019A	C	1-Uninc	JONES CHARLES WILLIAM	4,286,500	428,650
126	Spalding	REAL	26	002 02008	I	1-Uninc	DUNSON PROPERTIES LLC	121,100	84,770
126	Spalding	REAL	28	002 02010	I	1-Uninc	DUNSON PROPERTIES LLC	1,234,600	617,300
126	Spalding	REAL	29	002 02011	I	1-Uninc	DUNSON PROPERTIES LLC	123,400	12,340
126	Spalding	REAL	30	002 02013	I	1-Uninc	LANDMARKETING HOMES LLC	1,650,000	330,000
126	Spalding	Personal	01-1259		I	1-Uninc	BOODRAM BAL	1,300,000	1,170,000
126	Spalding	Personal	15-9984		I	1-Uninc	JACKSON LAVERNE &	1,190,000	357,000
126	Spalding	Personal	04-1154		I	1-Uninc	DUNSON PROPERTIES LLC	1,245,000	498,000
126	Spalding	Personal	13-6788		I	1-Uninc	DUNSON PROPERTIES LLC	1,375,000	137,500
126	Spalding	REAL	43	002 03014	I	3-Griffin	DUNSON PROPERTIES LLC	1,100,000	220,000
126	Spalding	REAL	44	002 03015	I	3-Griffin	DUNSON PROPERTIES LLC	1,133,000	1,019,700
126	Spalding	REAL	46	002 04001	C	3-Griffin	MAXX HOMES GRIFFIN LLC	5,290,000	4,232,000
126	Spalding	REAL	47	002 04010	C	3-Griffin	VAUGHN EMMA LOUISE	8,700,000	5,220,000
126	Spalding	REAL	68	002 06006	I	3-Griffin	THACH SONNY	700,000	350,000
126	Spalding	Personal	01-1260		I	3-Griffin	JOHNSON RUSSELL H	15,400,000	4,620,000
126	Spalding	Personal	14-2232		I	3-Griffin	JOHNSON WALTER & BEAULAH	700,000	210,000
126	Spalding	Personal	14-2233		I	3-Griffin	MOSHER SUSAN BAIRD	800,000	80,000
126	Spalding	REAL	94	002 09003	I	4-Sunny	BAIRD JONATHAN W	1,000,000	100,000

2016 Enterprize Zone Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Exmp %	Taxable Value
126	Spalding	REAL	19	002 01019A	C	1-Uninc	JONES CHARLES WILLIAM	4,286,500	20	857,300
126	Spalding	REAL	26	002 02008	I	1-Uninc	DUNSON PROPERTIES LLC	121,100	80	96,880
126	Spalding	REAL	28	002 02010	I	1-Uninc	DUNSON PROPERTIES LLC	1,234,600	60	740,760
126	Spalding	REAL	29	002 02011	I	1-Uninc	DUNSON PROPERTIES LLC	123,400	20	24,680
126	Spalding	REAL	30	002 02013	I	1-Uninc	LANDMARKETING HOMES LLC	1,650,000	20	330,000
126	Spalding	REAL	31	001 2159	I	1-Uninc	BOODRAM BAL	1,300,000	80	1,040,000
126	Spalding	REAL	32	015 9984	I	1-Uninc	JACKSON LAVERNE &	1,190,000	40	476,000
126	Spalding	REAL	33	004 1154	I	1-Uninc	DUNSON PROPERTIES LLC	1,245,000	40	498,000
126	Spalding	REAL	34	013 6788	I	1-Uninc	DUNSON PROPERTIES LLC	1,375,000	20	275,000
126	Spalding	REAL	43	002 03014	I	3-Griffin	DUNSON PROPERTIES LLC	1,100,000	20	220,000
126	Spalding	REAL	44	002 03015	I	3-Griffin	DUNSON PROPERTIES LLC	1,133,000	80	906,400
126	Spalding	REAL	46	002 04001	C	3-Griffin	MAXX HOMES GRIFFIN LLC	5,290,000	80	4,232,000
126	Spalding	REAL	47	002 04010	C	3-Griffin	VAUGHN EMMA LOUISE	8,700,000	60	5,220,000
126	Spalding	REAL	68	002 06006	I	3-Griffin	THACH SONNY	700,000	60	420,000
126	Spalding	REAL	69	001 1260	I	3-Griffin	JOHNSON RUSSELL H	15,400,000	40	6,160,000
126	Spalding	REAL	70	014 2232	I	3-Griffin	JOHNSON WALTER & BEAULAH	700,000	40	280,000
126	Spalding	REAL	71	014 2233	I	3-Griffin	MOSHER SUSAN BAIRD	800,000	20	160,000
126	Spalding	REAL	94	002 09003	I	4-Sunny	BAIRD JONATHAN W	1,000,000	20	200,000