Georgia Department of Revenue

CAVEAT 2017

Digest Review Form

Presented by

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48-5-340 Procedure

- It is the purpose and intent of this article to establish a procedure for use by the commissioner to equalize county property tax digests between counties and within counties so as to require county boards of tax assessors to make adjustments in the valuation of property to ensure uniformity and equity. The commissioner shall continue to examine the digest and exercise his responsibility to bring about property valuations that are reasonably uniform and equalized throughout the state.

48-5-342. Commissioner to examine digests.

- (a) The commissioner shall carefully examine the tax digests of the counties filed in his office. Each digest for a county in a digest review year shall be examined for the purpose of determining if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties.
- (b) For any digest in any digest review year where the digest for the preceding digest review year was conditionally approved by the commissioner, the commissioner shall also carefully examine the digest to determine if it satisfactorily corrects the deficiencies that resulted in the digest for the preceding digest review year being conditionally approved.

48-5-342. Commissioner to examine digests.

- (a) Commissioner shall carefully examine
- Purpose: if the valuations are uniform and equalized between counties and within counties.
- (b) Compares digest review year and the digest for the preceding digest review year
- Have any deficiencies been corrected.

48-5-342. Commissioner to examine digests.

- (c) For each year, including each year that is not a digest review year for the county, the commissioner shall utilize the overall assessment ratio for the county as provided by the state auditor.
- (d) It shall be the further duty of the commissioner to examine the itemizations of exempt properties appearing on the digest and, if in the judgment of the commissioner any properties appearing on the digest are subject to taxation, to so advise the board of tax assessors of the counties concerned with an explanation of his reasons for believing the property is subject to taxation.

48-5-342. Commissioner to examine digests.

- (c) All years
- Commissioner shall utilize overall assessment ratio for the county as provided by the state auditor.
- (d) Commissioner shall examine itemizations exempt properties
- Advise BOA if taxable

48-5-342.1. Digest evaluation cycles established; time for review of digest.

- (a) Commissioner establish the digest evaluation cycles for each of the counties in this state giving weight to the number of taxable parcels in each county, the geographical location of each county, and each such county's compliance with the provisions of Code Section 48-5-343. The starting date of each county's digest evaluation cycle shall be staggered so that the digest review year of one-third of the counties shall occur each year.
- (b) For those digests submitted by counties in their designated digest review year, the commissioner shall begin his or her review of the digest in accordance with Code Section 48-5- 343 and shall, within 30 days after the date the state auditor furnishes to the commissioner the ratios established pursuant to paragraph (8) of subsection (b) of Code Section 48-5-274 or by August 1 of the next succeeding tax year, whichever comes later, approve or conditionally approve the digest.

48-5-342.1. Digest evaluation cycles established; time for review of digest.

- (a) Commissioner establish digest evaluation cycles
- Weighted by number of taxable parcels and Geographical location
- Starting date staggered 1/3 each year
- (b) Commissioner review starts
- 30 days after State Auditor furnishes ratios or by August 1 of the next succeeding tax year, whichever comes later, approve or conditionally approve the digest.

48-5-342.1. Digest evaluation cycles established; time for review of digest.

- Each year 53 counties are in a digest review year. The digest review procedure for review year counties consist of:
- Review of the Policies and Practices employed for the complication of the digest submitted and under review.
- Review of the sales ratio analysis performed and provided by the Department of Audits
- Calculation of the Equalization Ratio for public utility assessment
- Calculation of Overall Average Level of Assessment
- Calculation of total timber harvests from the previous calendar year.

Review Year Procedures

- 53 counties per year
- Review Procedures consist of:
  - Policies and Practices
  - Sales ratio analysis by the Department of Audits
  - Calculation of the Equalization Ratio for public utility assessment
  - Calculation of Overall Average Level of Assessment
  - Calculation of total timber harvests from the previous calendar year.

Evaluation Cycle for Each County

- The digest evaluation cycle for each county is designated by regulation. For tax years beginning January 1, 1992, and later, the starting date of the digest evaluation cycle for each county will be as follows:

January 1, 1992, and every third January 1 thereafter for the following counties:

Atkinson
Bacon
Baker
Baldwin
Barrow
Bibb
Bulloch
Carroll
Chattahoochee
Cherokee
Clarke
Clinch
Coffee
Dougherty
Emanuel
Fannin
Fayette
Franklin
Fulton
Gilmer
Glascock
Glynn
Gordon
Greene
Hall
Haralson
Irwin
Jasper
Jenkins
Johnson
Lumpkin
McIntosh
Meriwether
Murray
Muscogee
Newton
Oglethorpe
Paulding
Peach
Pickens
Pike
Putnam
Randolph
Screven
Stewart
Sumter
Tattnall
Tift
Toombs
Turner
Twiggs
Union
Wheeler

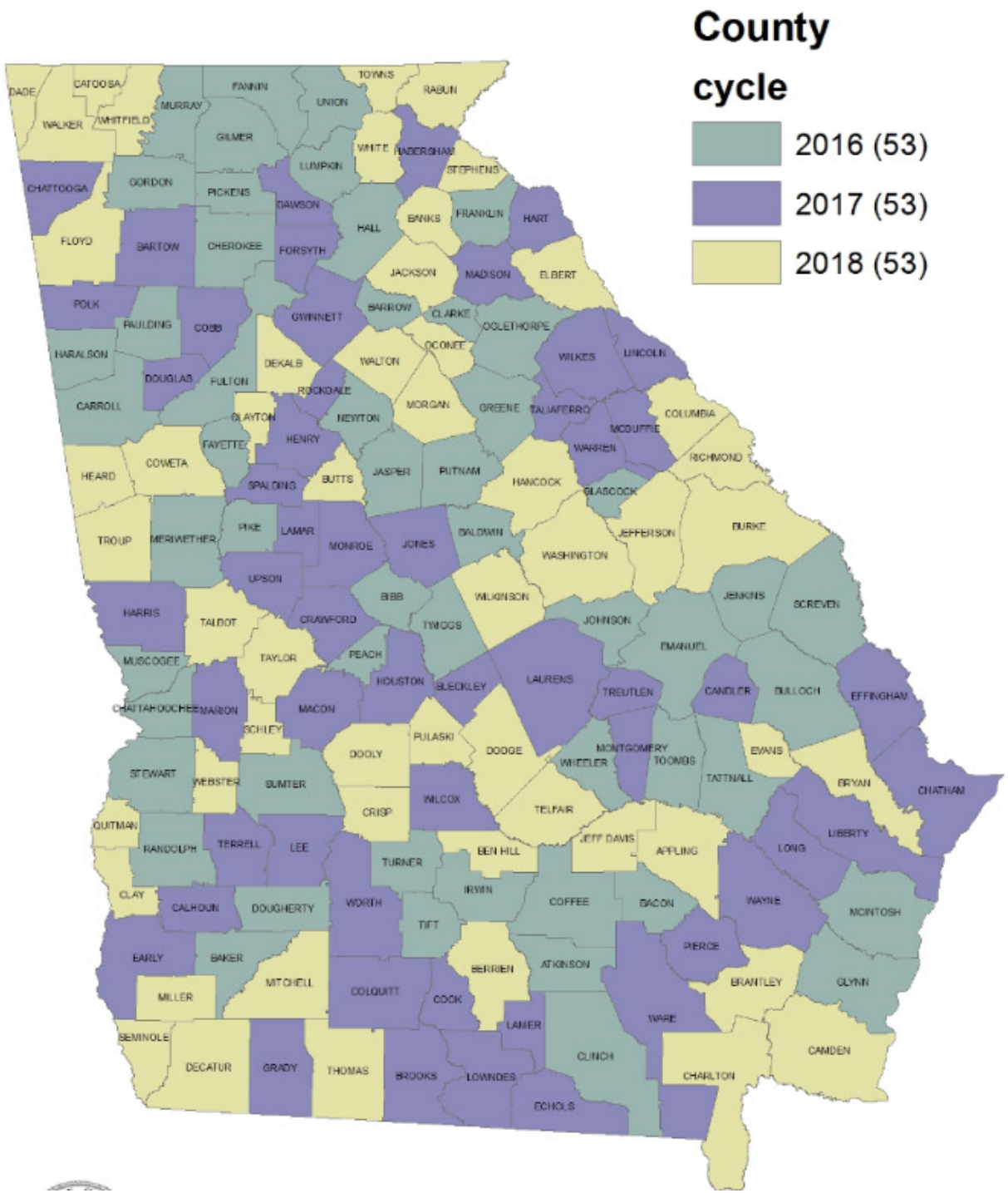
January 1, 1993, and every third January 1 thereafter for the following counties:

Bartow
Bleckley
Brooks
Calhoun
Candler
Chatham
Chattooga
Cobb
Colquitt
Cook
Crawford
Dawson
Douglas
Early
Echols
Effingham
Forsyth
Grady
Gwinnett
Habersham
Harris
Hart
Henry
Houston
Jones
Lamar
Lanier
Laurens
Lee
Liberty
Lincoln
Long
Lowndes
Macon
Madison
Marion
McDuffie
Monroe
Montgomery
Pierce
Polk
Rockdale
Spalding
Taliaferro
Terrell
Treutlen
Upson
Ware
Warren
Wayne
Wilcox
Wilkes
Worth

Georgia Department of Revenue

- January 1, 1994, and every third January 1 thereafter for the following counties

Appling
Banks
Ben Hill
Berrien
Brantley
Bryan
Burke
Butts
Camden
Catoosa
Charlton
Clay
Clayton
Columbia
Coweta
Crisp
Dade
Decatur
DeKalb
Dodge
Dooly
Elbert
Evans
Floyd
Hancock
Heard
Jackson
Jeff Davis
Jefferson
Miller
Mitchell
Morgan
Oconee
Pulaski
Quitman
Rabun
Richmond
Schley
Seminole
Stephens
Talbot
Taylor
Telfair
Thomas
Towns
Troup
Walker
Walton
Washington
Webster
White
Whitfield
Wilkinson


County cycle
2016 (53)
2017 (53)
2018 (53)
DADE
CATOOSA
WALKER
WHITFIELD
MURRAY
FANNIN
UNION
TOWNS
RABUN
GILMER
WHITE
HABERSHAM
STEPHENS
LUMPKIN
CHATTOOGA
GORDON
PICKENS
DAWSON
HALL
BANKS
FRANKLIN
HART
FLOYD
BARTOW
CHEROKEE
FORSYTH
JACKSON
MADISON
ELBERT
POLK
PAULDING
COBB
GWINNETT
BARROW
CLARKE
OGLETHORPE
OCONEE
HARALSON
DOUGLAS
FULTON
DEKALB
WALTON
WILKES
LINCOLN
CARROLL
ROCKDALE
MORGAN
GREENE
TALIAFERRO
COLUMBIA
CLAYTON
NEWTON
MCDUFFIE
FAYETTE
HENRY
WARREN
RICHMOND
HEARD
COWETA
SPALDING
BUTTS
JASPER
PUTNAM
HANCOCK
GLASCOCK
TROUP
MERIWETHER
PIKE
LAMAR
MONROE
JONES
BALDWIN
JEFFERSON
BURKE
WASHINGTON
UPSON
BIBB
WILKINSON
JENKINS
SCREVEN
HARRIS
TALBOT
CRAWFORD
TWIGGS
JOHNSON
EMANUEL
MUSCOGEE
TAYLOR
PEACH
HOUSTON
BLECKLEY
LAURENS
TREUTLEN
CANDLER
BULLOCH
EFFINGHAM
CHATTAHOOCHEE
MARION
MACON
SCHLEY
PULASKI
DODGE
MONTGOMERY
WHEELER
TOOMBS
EVANS
DOOLY
STEWART
WEBSTER
SUMTER
TATTNALL
BRYAN
CHATHAM
WILCOX
CRISP
TELFAIR
QUITMAN
RANDOLPH
TERRELL
LEE
JEFF DAVIS
APPLING
LIBERTY
LONG
TURNER
BEN HILL
CLAY
CALHOUN
DOUGHERTY
WORTH
IRWIN
COFFEE
BACON
WAYNE
MCINTOSH
TIFT
PIERCE
EARLY
BAKER
BERRIEN
ATKINSON
BRANTLEY
GLYNN
MITCHELL
COLQUITT
COOK
MILLER
LANIER
WARE
SEMINOLE
CLINCH
CAMDEN
DECATUR
GRADY
THOMAS
BROOKS
LOWNDES
CHARLTON
ECHOLS

Internal Ratio Analysis

48-5-263(b)(9):
(9) Compile sales ratio data and furnish the data to the commissioner as directed by the commissioner;

560-11-10.09(5):
After completing all calculations, considering
the information supplied by the property owner, and considering the reliability of sales, cost, income and expense information, the appraisal staff will correlate any values indicated by those approaches to value that are deemed to have been appropriate for the subject property and form their opinion of the fair market value. The appraisal staff shall present the resulting proposed assessment, along with all supporting documentation, to the board of tax assessors for an assessment to be made by that board.

Georgia Department of Revenue

Before

Sales Criteria

Starting Date 01/01/2016
Ending Date 01/01/2017
State Study

Class: R, A, C, I
Strat: 1, 3, 4, 5
Reason 19
ALT - All Arms Length Reasons
FM - Fair Market Value
LM - Land Market Value

Real Property Criteria

Starting Map
Ending Map
Property Class
Property Strat
Starting Acres 0.00
Ending Acres 0.00

Neighborhood
Tax Dist
Subdivision
Land Type
Starting
Ending
Urban
Rural

Residential Improvement Criteria

	Starting	Ending
Grade	0	0
YR Built	0	0
EFYR Built	0	0
Heated Area	0	0

Exterior Wall
Occupancy
Observed Condition

Commercial Improvement Criteria

	Starting	Ending
Grade	0	0
YR Built	0	0
EFYR Built	0	0

Used As
Built As

Records Processed: 563
Selected 563
Clip Samples
Use MKTVAL
Use MAV
Use MAV-VAL
True Study
DOAA
Use Future Also
Print Screen
Help
Cancel
Run
Exit

[ALT]:ADJOINING PROPERTY
ADMINISTRATORS DEED
[ALT]:Auction Sale
[ALT]:BANK SALE
BANKRUPTCY SALE
CHURCH/CHARITABLE ORGANIZAT
Corrective Deed
DEED IN LIEU OF FORECLOSURE
DEED OF ASSENT
[ALT]:DIVISION OF ESTATE
Divorce Settlement
[ALT]:ESTATE SALE
[ALT]:EXECUTORS DEED
[ALT]:Fair Market Value
[ALT]:FINANCIAL INSTITUTION SAL
Foreclosure Deed
[ALT]:FORECLOSURE/FINANCIAL IN
GIFT DEED
GOVERNMENT INVOLVED WITH SA
Improved after Sale
INTER-GOVERNMENTAL SALE
INTERCOMPANY SALE
LAND EXCHANGED
[ALT]:LAND HOME PACKAGE
[ALT]:Land Market Sale
LEASE / PURCHASE AGREEMENT
Life Estate
[ALT]:MISCELLANEOUS SALE
[ALT]:MOBILE HOME INCLUDED
[ALT]:Multiple Parcels
[ALT]:Not FMV, But ALT Qualified
Not Market
[ALT]:OTHER PARCELS INCLUDED
[ALT]:OWNER FINANCING
OWNERSHIP TRANFERRED PER D
PARCELS COMBINED AFTER SALE
PARTIAL INTEREST
[ALT]:PERSONAL PROPERTY INCLU
Quit Claim
RELATED PARTIES
Resold During Tax Year

	LCI	Actual	UCI
Median	0.3961	0.4024	0.4097
Aggregate	0.3814	0.3906	0.3998

COD 0.2022
PRD 1.0681

Number of Samples 563
Lowest Ratio 0.1004
Highest Ratio 0.6998
View Array

Min Sample Size 4
Standard Deviation 0.1115

100%

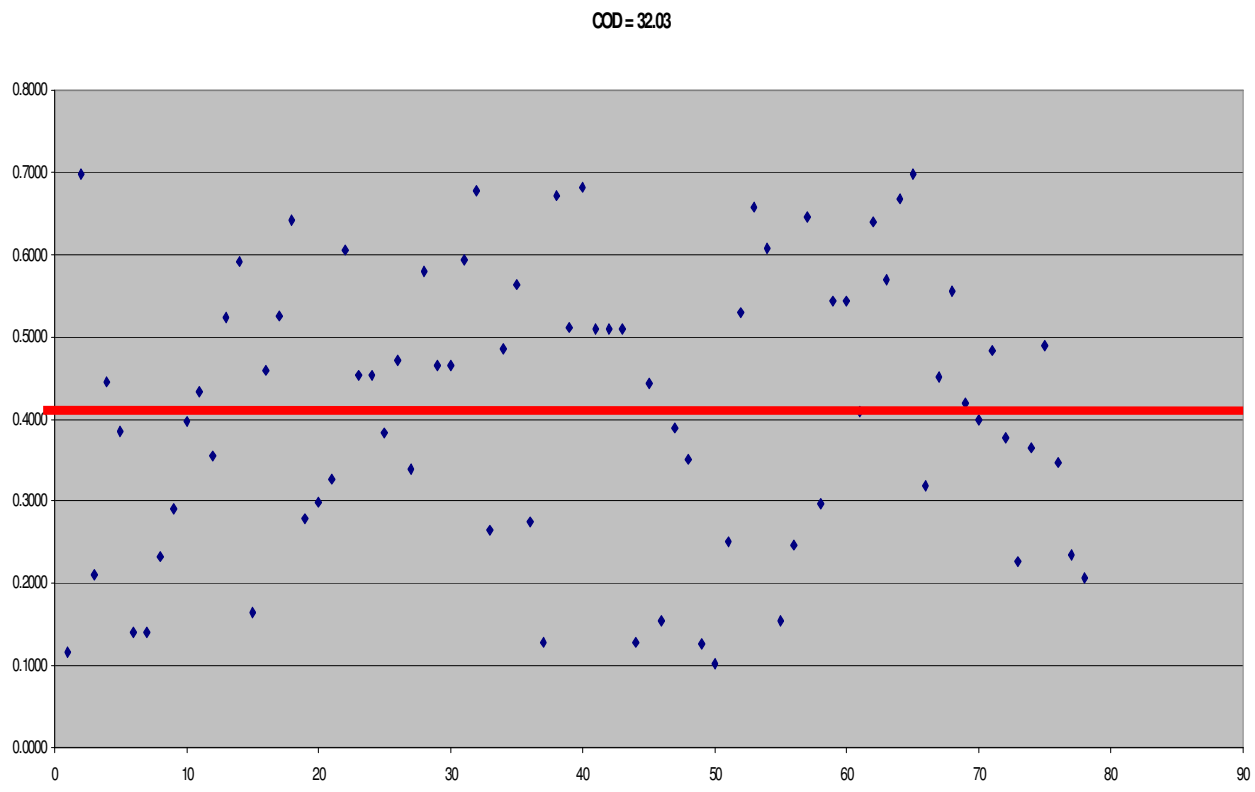
Report Title
Exit

Print Options
Summary
Details

Print Order
Detailed Report
Print

User may sort interactively on the report

Georgia Department of Revenue



Georgia Department of Revenue

After

WinGAP - Ratio Analysis Criteria - [User ID = gmhilton] (DEVEL) AY2017

Sales Criteria

Starting Date 01/01/2016
Ending Date 01/01/2017
State Study

Class: R, A, C, I
Strat: 1, 3, 4, 5
Reason 3: ALT - All Arms Length Reasons; FM - Fair Market Value; LM - Land Market Value

Real Property Criteria

Starting Map - - --- -
Ending Map - - --- -
Property Class
Property Strat
Starting Acres 0.00
Ending Acres 0.00

Neighborhood, Tax Dist, Subdivision, Land Type
Starting
Ending
Urban
Rural

Residential Improvement Criteria

	Starting	Ending
Grade	0	0
YR Built	0	0
EFYR Built	0	0
Heated Area	0	0

Exterior Wall
Occupancy
Observed Condition

Commercial Improvement Criteria

	Starting	Ending
Grade	0	0
YR Built	0	0
EFYR Built	0	0

Used As
Built As

AI
CI
Foreclosure (Unqualified)
[ALT]:Foreclosure Resale (Qualified)
Lease Agreement
LV
[ALT]:Qualified - Improved
[ALT]:Qualified - Vacant
UI
Unqualified Improved
Unqualified Vacant
UV

Records Processed: 363
Selected 363
Clip Samples
Use MKTVAL
Use MAV
Use MAV-VAL
True Study
DOAA
Use Future Also
Print Screen
Help
Cancel
Run
Exit

WinGAP - Sales Ratio Analysis - [User ID = gmhilton] (DEVE...

	LCI	Actual	UCI
Median	0.3863	0.3894	0.3929
Aggregate	0.3788	0.3849	0.3910

COD 0.0855
PRD 1.0361

Number of Samples 363
Lowest Ratio 0.2039
Highest Ratio 0.7000
View Array

Min Sample Size 1
Standard Deviation 0.0597

100%

Report Title
Exit

Print Options
Summary
Details

Print Order
Detailed Report
Print

User may sort interactively on the report

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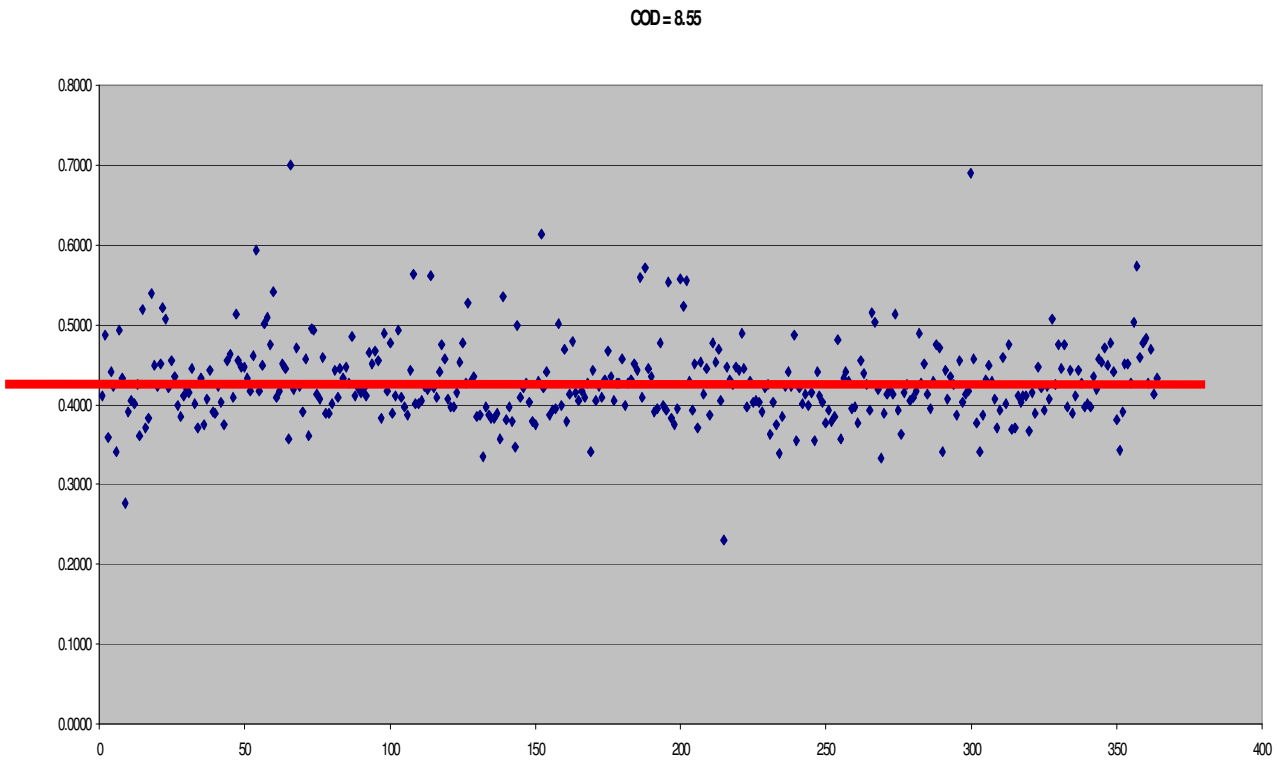

DOAA

DOAA

Class	Sale Count	Median	Aggregate	COD	PRD
RES	192	40.69	40.14	11.11	101.7
AGR	204	40.42	39.79	11.12	102.02
COM	204	40.42	39.79	11.12	102.02
IND	204	40.42	39.79	11.12	102.02
Overall					

Georgia Department of Revenue

General Procedures

Did TAO complete all revisions to digest by July 15th?

{ref: 48-5-302}

Your

48-5-302:
Each county board of tax assessors shall complete its revision and assessment of the returns of taxpayers in its respective county by July 15 of each year, except that, in all counties providing for the collection and payment of ad valorem taxes in installments such date shall be June 1 of each year. The tax receiver or tax commissioner shall then immediately forward one copy of the completed digest to the commissioner for examination and approval.

Did TAO turn digest and all supporting

{ref: 48-5-302}

Your

Other than processing appeals, were any changes made to the digest after July 15th?

{ref: 48-5-302}

Your text will appear verbatim in the final report

If yes, were changes approved by the BOA?

{ref: 48-5-297}

Your text will appear verbatim in the final report

General Procedures

Obtain copy of county procedure/policy for E&Rs. If no procedure/policy exists, evaluate county's procedure.

Does procedure comply with 48-5-154, 241, 303, and 380?

Procedure does not exist!

- BOA Policies and Procedures for Handling
- Account Correction Orders (ACO)
- Example and List

Georgia Department of Revenue

48-5-303. Correction of mistakes in digest; notification of correction.

Statute text

(a) The county board of tax assessors shall have authority to correct factual errors in the tax digest when discovered within three years and when such corrections are of benefit to the taxpayer. Such corrections, after approval of the county board of tax assessors, shall be communicated to the taxpayer and notice shall be provided to the tax commissioner.

(b) If a tax receiver or tax commissioner makes a mistake in the digest which is not corrected by the county board of tax assessors or county board of equalization, the commissioner, with the sanction of the Governor, shall correct the mistake by making the necessary entries in the digest furnished the commissioner. The commissioner shall notify the county governing authority and the tax collector of the county from which the digest comes of the mistake and correction.

- BOA Policies and Procedures for Handling
- Account Correction Orders (ACO)
- Example and List
  - Periodically send list to Governing Authority

4/27/2017 2:00:54 PM

ACO (E&R / NOD)

GRADY COUNTY

ACO # 2

Real Property

Digest	2017	Account # 5525	Map ID 00690029	Tax District 03

ANY TAXPAYER
Any Street

JUNCTION CITY, GA 31812

Legal Desc COUNTY LT 97 LD 18 CO_ID_NUM

Owner # 1425

Control No

Situs: 40 BUMBLE BEE TRAIL

MH Serial #

Original			Final		Adjustment	
Code	100%	40%	100%	40%	100%	40%
R4	60,750	24,300	50,000	20,000	(10,750)	(4,300)
	0	0	0	0	0	0
R1	7,500	3,000	4,500	1,800	(3,000)	(1,200)
R6	100	40	50	20	(50)	(20)
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
GROSS	68,350	27,340	54,550	21,820	(13,800)	(5,520)

Reason

Other

BOA Date

BOA Acceptance Yes

Appraiser JKC

Signed: _____
Chief Appraiser

Signed: _____
Chairman, BOA

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Field Inspections/Frequency/Reasonable Notice

What the **county's policy** regarding physical inspection of property? *(ref: APM recommends once every three years)*

{ref: 560-11-10-.09(2)(d)4(iii)}

560-11-10-.09(2)(d)4(iii):
(iii) Field review frequency. All real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current.

Does the county's physical inspection policy comply with the APM?

Describe the **specific procedures and/or efforts** made to comply with the new requirement of providing the property owner 'reasonable notice' before physically inspecting the property. (***notice may be delivered to owner and occupant***)

{ref: 48-5-264.1}

Your text will appear verbatim in the final report

Does county photograph property during field inspection?

48-5-264.1:
(a) The chief appraiser, other members of the county property appraisal staff, authorized agents of the county board of tax assessors, and members of the county board of tax assessors who are conducting official business of the chief appraiser, the county appraisal staff, or the county board of tax assessors may go upon property outside of buildings, posted or otherwise, in order to carry out the duty of making appraisals of the fair market value of taxable property in the county, other than property returned directly to the commissioner; provided, however, such person representing such chief appraiser, appraisal staff, or county board of tax assessors shall carry identification which is sufficiently prominent to permit the occupant to readily ascertain that such person is such representative. Such representative shall not enter upon the property unless reasonable notice has been provided to the owner and to the occupant of the property regarding the purpose for which such person is entering upon such property.

(b) The county tax commissioner shall include a statement with the ad valorem tax bill of each taxpayer notifying the taxpayer of the right to file an ad valorem property tax return. A notification of the right of taxpayers to file ad valorem property tax returns shall also be maintained by the tax commissioner on the official website of the county.

owner of

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Georgia Department of Revenue

What the **county's policy** regarding physical inspection of property? *(ref: APM recommends once every three years)*

{ref: 560-11-10-.09(2)(d)4(iii)}

560-11-10-.09(2)(d)4(iii):
(iii) Field review frequency. All real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current.

Does the county's physical inspection policy comply with the APM?

- County Website Notice
  - Dates of Periodic Review
  - GIS Map of Areas Designated for Review
    - Completion Status for Review
  - PIN and Street Address
  - Review Date Filled in Computer Assisted Mass Appraisal (CAMA) System

- Local News Organ or Government News Channel
- Provide Additional Reasonable Notice for Onsite Inspection
  - Building Permit
  - Return Form
  - Appeal Form

Georgia Department of Revenue

Does county photograph property during field inspection?

If the property owner is not at home, does county leave door-hanger or business card during field inspection to alert property owner of appraisers' review of property?

... for the purpose of scheduling an appointment with property owner?

Your text will appear verbatim in the final report

- Announce On Site Arrival
- Take photographs (Do not photograph confidential info, tag numbers, children, items in garage, etc.)
- Leave Business Card or Door Hanger
- Gather all physical measurements and characteristics per APM

Georgia Department of Revenue

Does the county have a **policy regarding interior inspection of older structures** in order to **assess the presence of restoration or lack of possible restoration** to arrive at the proper amount of physical depreciation or functional obsolescence present in the structure?

{ref: 560-11-10-.09(2)(d)2(i)}

If Yes, **explain policy**: *Your text will appear verbatim in the final report*

- Observe condition from the outside, etc.
- Review MLS listings
- Phone call or letter to taxpayer to seek access or restoration of interior
- Review new construction at various completion phases

Georgia Department of Revenue

Procedures if Access Denied

If access to the property is denied does the appraiser make a reasonable effort to arrive at an appropriate and not an overstated value of the property?

{ref: 48-5-299(a), 560-11-10-.09}

What methodology is used

Based on above, does TAO make

Does TAO provide information to D

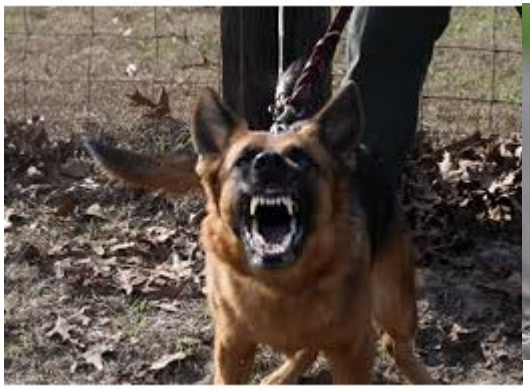
48-5-299(a):

(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

Georgia Department of Revenue

Procedures if Access Denied

- Bad Dogs or Cats, Locked Gate, Irate Taxpayer



Procedures if Access Denied

What methodology is used to estimate value? (square foot comparison, income, etc.)
Your text will appear verbatim in the final report
Based on above, does TAO make every reasonable effort to inspect property prior to assigning an opinion of value?

- Research and Estimation of Value Methods
  - Phone Call for Appointment with Taxpayer
  - GIS Maps & Tools, Google Earth, Oblique Photography (Pictometry)
  - Square Foot comparison of similar property
  - Building Permit Info, MLS Listings
  - Ask Law Enforcement for assistance

Provide DOR Information

Does TAO provide information to DOR as needed by DOR in the form requested by DOR?

{ref: 48-5-263(b)(7)}

Sales Qualifi

Does the county rev

48-5-263(b)(7):
(7) Provide information to the department as needed by the department and in the form requested by the department;

- All information needed or requested by DOR shall be provided.

Appraisal Information

Does TAO review all real property returns as part of normal course of business in the valuation process?

{ref. 560-11-10-.09(2)(b)}

560-11-10-.09(2)(b):
(b) Returns. The county appraisal staff shall review the returns in accordance with policies and procedures set by the county board of tax assessors consistent with Georgia law and this Rule. Each year, after the deadline for filing returns, the appraisal staff shall secure the returns from the official responsible for receiving returns on or before the tenth day following such deadline.

Does the county retain co

{ref. 560-11-10-.09(2)(d)4}

- Appraisal Staff Review all Real Property Returns (PT50R)

Georgia Department of Revenue

Appraisal Information

Does TAO use the DOR PT50R design?

{ref. 560-11-10-.09(2)(b)1}

560-11-10-.09(2)(b)1:
1. New returns. Department of Revenue form PT-50R is authorized for use by property owners when returning real property. No other form shall be provided for this purpose to property owners by the county official responsible for receiving returns unless previously approved in writing by the Revenue Commissioner.

Do all properties contain su

{ref: 560-11-10-.09(2)(d)1(ii

- Must Use DOR Design

Appraisal Information

Do all properties contain sufficient characteristics to classify and value property?

{ref: 560-11-10-.09(2)(d)1(iii)} ***Your text will appear verbatim in the final rep***

560-11-10-.09(2)(d)1(iii):
(iii) Property characteristics. The appraisal staff shall maintain a record of real property characteristics. This record shall include, but not be limited to, sufficient property characteristics to classify and value the property. In addition, the following criteria may be considered when determining which characteristics should be gathered and maintained: factors that influence the market in the location being considered; requirements of the valuation approach being employed; digest classification and stratification; requirements of other governmental and private users; and marginal benefits and costs of collecting and maintaining each property characteristic.

vements?

the final rep

Material, Ag

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the final rep

- All Properties Contain Sufficient Characteristics to Classify and Value

Appraisal Information

Does TAO include the following required characteristics for all improvements?

{ref: 560-11-10-.09(2)(d)1(v)} ***Your text will appear verbatim in the final report***

Size, Actual use, Design, Construction Quality, Construction Material, Age, and Observed Condition

560-11-10-.09(2)(d)1(v):
(v) Improvement characteristics. The appraisal staff shall maintain a record of the characteristics of the improvements to land. The record shall include, but not be limited to, the size, actual use, design, construction quality, construction materials, age and observed condition.

early demonstrate how the land sc

nal report

- Appraisal Staff Shall Maintain Characteristics to Improvements
- Size, Actual Use, Design, Quality, Materials, Age, Condition

Appraisal Information

Does the Land schedule documentation prepared by the appraisal staff clearly demonstrate how the land schedule is applied and explain its limitations?

{ref: 560-11-10-.09(3)(b)} ***Your text will appear verbatim in the final report***

560-11-10-.09(3)(b):
(b) Acreage tract valuation. The appraisal staff shall determine the small acreage break point to differentiate between small acreage tracts and large acreage tracts and develop or acquire schedules for the valuation of each. When this small acreage break point cannot easily be determined, the appraisal staff shall recommend to the board of tax assessors a reasonable break point of not less than five acres nor more than twenty-five acres. The base land schedules should be applicable to all land types in a county. The documentation prepared by the appraisal staff should clearly demonstrate how the land schedule is applied and explain its limitations.

ccessibility and desirability)?

l report

uracy (1.0000)?

l report

- Land Schedule Documentation
  - Rural Small and Large Tracts
  - Urban Land

Georgia Department of Revenue

Appraisal Information

Does the large tract schedule include location and size adjustment factors (accessibility and desirability)?

{ref: 560-11-10-.09(3)(b)2(iii)} ***Your text will appear verbatim in the final report***

Does the large tract schedule include factors rounded to four decimals of accuracy (1.0000)?

{ref: 560-11-10-.09(3)(b)2(iii)} ***Your text will appear verbatim in the final report***

560-11-10-.09(3)(b)2(iii):
(iii) Location and size adjustments. The appraisal staff should plot sales on an index map of the county where trends in sales prices based on size and location may be analyzed. From this analysis, the appraisal staff should develop adjustments for each homogeneous market area, which are based on a tract's location within the county. Within each identified homogeneous market area, sales should also be analyzed to develop adjustment factors for ranges of tract sizes where the market reflects a relationship between the value per acre and the number of acres in a tract. Such factors should be **calculated to the fourth decimal place** and should extend from the small acreage break point to the tract acreage point where size no longer appears to have a significant impact on the price paid per acre. The appraiser should select an acreage point between these two points that represents a typical agricultural use tract size and assign it an index factor value of 1.0000. Such adjustments should be supported by clearly identifiable changes in selling prices per acre. Finally, large acreage tracts that have sold within the most recent 24 months, unless no such sale has occurred in which case the look back period should be 48 months, should be appraised using the schedule of adjustment factors and a sales ratio study performed to test for uniformity and conformity of the schedule to Rule 560-11-2-.56, and if the schedule thus conforms, the adjustments shall then be applied to all other large acreage tracts that are within the scope of the schedule being tested.

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eate a reliable schedule o
ay include:
hich data exists.
reflecting the rate and val
ppropriate discount rate
arge tracts
s been determined in accor

Appraisal Information

- Large/Small Tract Location & Size Adjustment Factors for
  - Accessibility & Desirability
  - Such Factors Rounded to Four Decimals (1.0000)

Georgia Department of Revenue

Appraisal Information

Does the large tract schedule include adjustments for absorption?

{ref: 560-11-10-.09(3)(b)2(iv)} If not, why not? ***Your text***

560-11-10-.09(3)(b)2(iv):

(iv) Adjustments for absorption When insufficient large tract sales are available to create a reliable schedule of factors, the appraisal staff may use comparable sales to develop values for the size tracts for which comparables exist, and then adjust these values for larger tracts by (1) estimating a rate of absorption for the smaller tracts for which data exists, (2) dividing the large tract into smaller, marketable sections, (3) developing a sales schedule with estimated income by year reflecting the absorption rate and the value characteristics of each of the smaller tracts, (4) discounting the income schedule to the present using an appropriate discount rate, and (5) summing the resulting values to arrive at an estimated value for the property.

Appraisal Information

- Estimate a rate of absorption for the smaller tracts for which data exists.
- dividing the large tract into smaller, marketable sections
- developing sales schedule with estimated income by year reflecting the rate and value of the smaller tracts
- discounting the income schedule to present value using appropriate discount rate
- summing resulting values to arrive at estimated value for large tracts
- using resulting value to establish size adjustment factors

Georgia Department of Revenue

Appraisal Information

Did TAO consider sales of land with standing timber after the timber value has been determined in accordance with APM?

{ref: 560-11-10-.09(3)(b)2(v)} ***Your text will appear verbatim in the final report***

560-11-10-.09(3)(b)2(v):
(v) Standing Timber Value Extraction. When determining the market value of land underlying standing timber, where such standing timber is taxed in accordance with Code section 48-5-7.5, the appraiser shall not rely exclusively on the sales prices of such land that has recently had the timber harvested. Rather he or she shall also consider sales of land with standing timber after the value of such standing timber has been determined in accordance with this subparagraph and deducted from the selling price.

lanted pine timber

e timber

regard to estimating the value of timber?

not to extract timber. Anything under 10 loads of wood may not be co

anding timber and then determine the reliability of those values. Plante

et per year. County may use trained data collectors for collecting this

- APM using the word SHALL, the county must do this!
- Where is documentation for proof!

Appraisal Information

- Are you contacting the buyer and seller in regard to estimating the value of timber?
- *For all types of timber, the value of the standing timber on recently sold land should be determined from reliable information from the buyer and seller clearly segregating the value of the standing timber from the underlying land. In the absence of such information, the appraiser may use one of the following methods to determine the value of the standing timber if in his or her judgment the results are reasonably consistent with other sales where buyer and seller information is known:*

Appraisal Information

- calculate value of merchantable timber
- *For all types of merchantable timber, the value of the standing timber may be determined by multiplying estimated volumes by product class, such as softwood and hardwood pulpwood, chip and saw logs, saw timber, poles, posts, and fuel wood, of timber on the property by prices for each product class as obtained from the table of weighted average prices paid for harvested timber applicable to the year during which the sale occurred and prepared by the Commissioner pursuant to paragraph (g) of Code section 48-5-7.5.*

Appraisal Information

- calculate the value of pre-merchantable planted pine timber
- determine value of other pre-merchantable timber

Appraisal Information

- *(A) In the absence of reliable locally prevailing timber price per ton information, the appraiser may use timber price per ton from the table of weighted average prices paid for harvested timber prepared by the Commissioner pursuant to paragraph (g) of Code section 48-5-7.5.*
- *(B) In the absence of specific yield information to the contrary, the appraiser may estimate timber volume yields at an average yield of 52.2 tons per acre or preferably by using the land productivity classifications established by Rule 560-11-10-.09(3)(b)(2)(i) and the following tables of estimated yields of fully stocked planted timber stands at age fifteen, and then adjusting the yields according to the actual stocking density of the timber stand.*

Appraisal Information

- *Estimated volumes by product class may be obtained by one of the following methods: reliable information from the buyer or seller or from specially trained data collectors who have estimated volumes from a visual on-site inspection or from an aerial survey.*

Appraisal Information

- *(C) In the absence of reliable local information on typical timber product class volume yields at the age of merchantability, the appraiser may assume that 90% of the timber will be pulpwood and 10% will be chip-n-saw.*

Appraisal Information

Does county apply absorption rates to urban land (subdivisions)

{ref 560-11-10-.09(3)(c)3(ii)}

Your text will appear verbatir

560-11-10-.09(3)(c)3(ii):

(ii) Absorption rates. When appraising a new subdivision, the appraisal staff shall use discounted cash-flow analysis in conjunction with the cost-of-development method to appraise the unsold parcels when it is anticipated that the parcels will require several more years of exposure to the market to sell. The appraisal staff **may** consider typical holding periods, marketing, and management practices when estimating anticipated revenues and allowable expenses.

Your te

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- APM using the word MAY

Appraisal Information

How does county value common area? *Your text w*

{ref 560-11-10-.09(4)(d)1}

Valuation of common areas. :

1. The appraisal staff shall take into account the extent that the fair market value of individually owned units in a residential subdivision, planned commercial development, or condominium also represents the fair market value of any ownership interest in any common area that is conveyed with the individually owned units. When the appraisal staff determines that the fair market value of the common area is included in the fair market value of the individually owned units, the appraisal staff may recommend a nominal assessment of the common area parcel. When the appraisal staff makes such a determination, the fair market value of residual interests not conveyed to the owners of the individually owned units shall be appraised and an assessment recommended to the board of tax assessors.

- Nominal Value

Georgia Department of Revenue

Does the county have a method of estimating percentage complete of CIP?

{ref 560-11-10-.09(4)(d)2} **Your text wi**

Construction in progress.:
2.Construction in progress shall be appraised in the same manner as other similar real property taking into account that there may be little or no physical deterioration on such property and that the fair market value may be diminished due to the incomplete state of construction. The appraisal staff should attempt to value construction in progress by forecasting the future cash flow a project would generate and discounting at a rate that reflects the risk and uncertainty of that cash flow. **If the construction in progress is being financed by a lending institution that has established an account from which funds may be drawn by the builder as construction progresses, the appraisal staff may consider the percentage of such funds expended as of January 1 as a possible indication of percentage completion of construction in progress.** In the **absence of sufficient information** to perform such an analysis, the appraisal staff should estimate the percentage of completion of all construction in progress as of January 1 of the tax year using the best information available. The appraisal staff should then estimate the fair market value of the improvement upon completion. The appraisal staff should then **estimate the fair market value as of January 1 as being the estimated fair market value upon completion multiplied by the percentage of completion on January 1**. If comparable sales information of real property under construction is generally not available and there is no other specific evidence to measure the probable loss of value if the property is sold in an incomplete state of construction, the appraisal staff **may multiply the identified total cost of construction by a uniform market risk factor of .75.**

Is all CIP added to the digest?
If no, what rule is used?

Does the county apply a market risk factor?

{ref 560-11-10-.09(4)(d)2} Factor used

Did BOA engage in public relations and inform
implementation of reappraisal?

Did BOA solicit and gain the support and appr

- Should Apply Market Risk
- May Use .75 Factor if no other information

Appraisal Information

Did appraisal staff prepare and submit appraisals on all tax-exempt property in the county to the BOA?

{ref: 48-5-263(b)(4)}

If yes, obtain copy of BOA minutes documenting such; date of meeting

48-5-263(b)(4):

(4) Prepare annual appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors;

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- Appraisal Staff Must Prepare Appraisals on All Exempt Properties and Submit to BOA

Georgia Department of Revenue

Describe the county's revaluation history: *Your text will appear verbatim in the final report*

Company Vendor or In-house appraisers used for reappraisal

Do board's minutes document authorization of reappraisal process?

{ref 48-5-297}

Do board's minutes document progress reports of reappraisal?

Do board's minutes document final approval of values and authorize printing and mailing of NOA notices?

{ref 48-5-297} *Your text will appear verbatim in the final report*

48-5-297:

The first meeting of the county board of tax assessors shall be held no later than ten days after the date the tax receiver or tax commissioner is required by law to submit the tax digest for the year to the county board of tax assessors. **The secretary of the board shall at that time and at every meeting of the board present to the board all of the appraisal staff information relating to the digest.** The county board of tax assessors must consider the staff information in the performance of their duties. The county board of tax assessors shall adhere to the assessment standards and techniques as required by law, by the commissioner, and by the State Board of Equalization. In each instance, however, the assessment placed on each parcel of property shall be the assessment established by the county board of tax assessors as provided in Code Section 48-5-306.

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to serve during digest period

r and accuracy of work of part

esired)

digest year?

- Revaluation History? Vendor or In-House
- Do BOA Minutes Reflect Progress?
- Do BOA Minutes Reflect Approval of Final Values?

Was BOA certified and qualified to vote and act in matters questioned above?

{ref 48-5-291}

Obtain records that all BOA was subject to serve during digest period

48-5-291.

Qualifications for members; approved appraisal courses; rules and regulations

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age;

(2) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;

(3) Does not hold a high school diploma or its equivalent;

(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

(5) Has not obtained and maintained a certificate issued by the commissioner; and

(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.

(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.

(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

- Does BOA hold valid certificates, current with courses and qualified to vote and act?

Georgia Department of Revenue

Appraisal Information

Does county maintain before and after sales ratio analysis as evidence of need for and accuracy of work of partial reappraisal / neighborhood adjustments?

Examine to satisfaction (obtain copy if desired)

Does the county have a system of prioritizing those properties updated in a given digest year?

If so, is system objective and systematic?

Your text will appear verbatim in the final report

Describe the county's plans for future valuation updates: *Your text will appear verbatim in the final report*

If TAO does not plan for countywide reappraisal due to planned regional market area updates annually, based on current ratio analyses, what areas or property types have the highest priority in the upcoming digest year?

Appraisal Information

Has the Chief Appraiser implemented procedures necessary for the efficient operation of the staff?

{ref: 48-5-264(a)(3)}

48-5-264(a)(3)

Implementing procedures deemed necessary for the efficient operation of the staff.

Does the chief appra roperty within the cou

- What Procedures are spelled out for the Appraisal Staff?

Does the chief appraiser submit a certified list of assessments for all taxable property within the county to the BOA?

{ref: 48-5-266(a)}

48-5-266(a):
The chief appraiser shall submit a certified list of assessments for all taxable property within the county to the county board of tax assessors. The list shall be accompanied by any supporting information requested by the board of tax assessors and shall be submitted within the time prescribed by the board of tax assessors.

eport

Schedules

- Chief Appraiser should print out Change of Assessment List for Real and Personal Property?
- Print to PDF, Copy to DVD, Add As Exhibit to BOA minutes

Show Reasons ◉ True ○ False Print All Notices ◉ True ○ False

34 of 36 ? 100% Find | Next

Map ID	Acct#		Previous	Current	Difference	%Diff	CLS
020C 062	17073		213,308	202,581	(10,727)	-5.03 %	
	Property Reappraised for Current Year;						*R*
020C 064	17215		57,000	57,000	0	0.00 %	
							R
020C 065	14310		105,336	105,336	0	0.00 %	
							R
020C 066	17404		57,000	57,000	0	0.00 %	
							R
020C 067	17572		45,600	45,600	0	0.00 %	
							R
020C 068	17573	SB346	52,562	30,000	(22,562)	-42.92 %	
	Value adj for 1-year Arms Length Transaction cap;						*R*
020C 069	17574		45,600	41,040	(4,560)	-10.00 %	
	Property Reappraised for Current Year;						*R*
020C 070	4358		69,131	158,892	89,761	129.84 %	
	Acreage Correction; Property Reappraised for Current Year;						*V*
020C 071	4359		72,855	72,855	0	0.00 %	
							R
020C 072	4402		196,827	196,827	0	0.00 %	
							A
020C 073	15567		142,008	148,692	6,684	4.71 %	
	Clerical Correction;						*R*

Schedules

Schedule Type	Year Updated	Year Property Last Physically Inspected	Depreciation	Point/Base Costs	Base Dollars per Square Foot
Rural Large Tracts					
Rural Small Parcels					
Urban Land					
Residential Improvements					
Mfg Housing Property					
Commercial / Industrial					
Acessory Improvements					

- CAMA system schedule history
- Year Updated, Year Physically Reviewed
- Point Cost/Square Foot Costs
  - Base Dollars in system

Appraisal Information

Land			#DIV/0!
Res Imps			#DIV/0!
Com/Ind Imps			#DIV/0!
Accy Imps			#DIV/0!
NonPrebill Manufactured Housing			#DIV/0!
Prebill Manufactured Housing			#DIV/0!

- Override Values in CAMA System
  - Greater than 4 to 5 Percent (Questionable)
  - BOE? Conversion to New Cama?

Appraisal Information

Examine large rural tract schedule and small parcel schedule:

Has county defined an acreage level as the Small Acre Break?

If so, what acreage level is defined as such: (enter

If not, explain why not? Your text will appear v

- Small to Large Acreage Break?
  - Is there a graph showing break analysis
  - Do the parcels per acre value blend smoothly as small tract transitions to large tract

Georgia Department of Revenue

Within the application of the schedule, do any situations exist that would result in tract values having sudden peaks or valleys as one approaches the acre level increments (be certain to **include examination of large tract size adjustments**)? (for example: 19.95 acres = 50,000 and 20.00 acres = 47,000)?

If the above exists, inquire of TAO for their explanation. *Your text will appear verbatim in the final report*

- Sudden Peaks or valleys in price per acre? (19.95 acres 50,000 and 20.00 acres =47,000

Georgia Department of Revenue

Appraisal Information

Does county apply size adjustments or other influences to property uniformly for both corporate and private land owners?

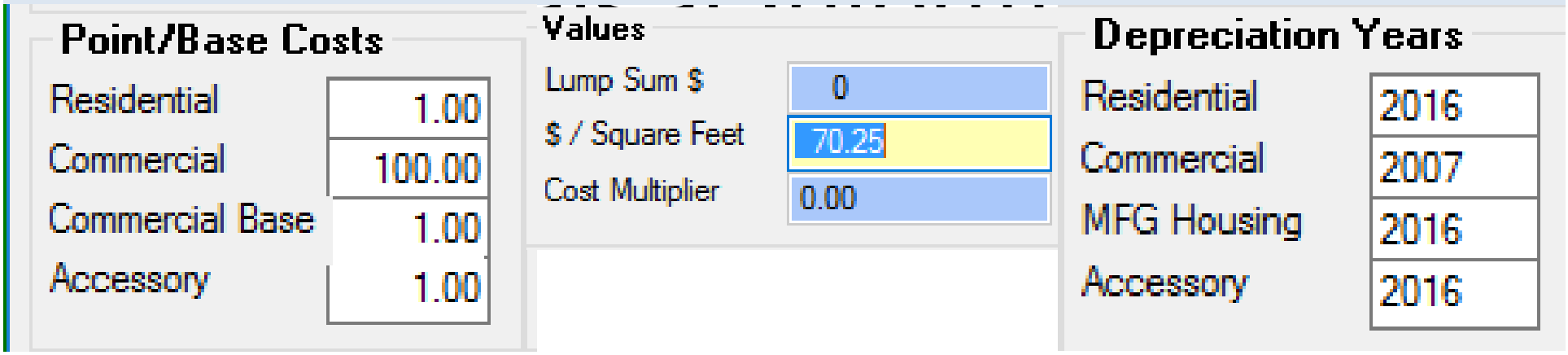
If the above exists, inquire of TAO for their explanation.

Your text will appear verbatim in the final report

- Are the acreage size adjustments or other influences uniform for Corporate vs Private Land Owners?

What is the county's method for estimating improvement values?

What is the base deprecation year?



- CAMA System built on Point Cost or Square Foot Cost method?
- What is Base Depreciation Year for improvements, Res, Com/Ind, Acc, MFG Housing?

Is the county using neighborhood modeling?

How many residential neighborhoods exist in the county?

How many commercial / industrial neighborhoods exist in the county?

- CAMA System improvement Point Cost or Square Foot Cost schedules are developed using average quality materials and workmanship throughout and conforming with the base specifications.
- Market adjustments are performed by using neighborhood modeling?

Georgia Department of Revenue

Appraisal Information

Neigh	Descripton	Rurlandadj	Reslandadj	Resimpadj	Comimpadj	Acesoryadj
00756	00756 - LAUREL RDG S/D	1.00	1.00	1.00	1.00	1.00
00757	00757 - ORCHARD VIEW/LAKEMONT	1.00	1.00	1.00	1.00	1.00
00780	00780 - FLAT CRK/LOW GAP/BEAR GAP	1.00	1.00	1.00	1.00	1.00
00800	00800 - NACOOCHEE/SEED LAKE	1.00	1.00	1.00	1.00	1.00
0080...	00800R - SEED LAKE WATERFRONT	1.00	1.00	1.25	1.00	1.00
00900	00900 - LAKE BURTON AREA	1.00	1.00	1.00	1.00	1.00
0090...	00900R - LK BURTON W/F OR ACCESS	1.00	1.00	1.25	1.00	1.00
00910	00910 - GOAT CLIFF / SONYA RD	1.00	1.00	1.00	1.00	1.00
00925	00925 - GOVENORS COVE OVERLOOK	1.00	1.00	1.00	1.00	1.00
00945	00945 - WOODLAND HILLS AT BURTON	1.00	1.00	1.00	1.00	1.00
00946	00946 - BURTON POINTE II	1.00	1.00	1.00	1.00	1.00
00950	00950 - CHARLIE MOUNTAIN ROAD AREA	1.00	1.00	1.00	1.00	1.00
00951	00951 - SOUTH CHARLIE MTN	1.00	1.00	1.00	1.00	1.00
00955	00955 - BURTON RIDGE S/D	1.00	1.00	1.00	1.00	1.00
00965	00965 - CHARMONT/RAINWATER	1.00	1.00	1.00	1.00	1.00
00970	00970 - WENDI SHORES	1.00	1.00	1.00	1.00	1.00
0097...	00970R - WENDI SHORES W/F OR ACCESS	1.00	1.00	1.25	1.00	1.00
01000	01000 - PLUM ORCH/TALLULAH RIVER	1.00	1.00	1.00	1.00	1.00

Appraisal Information

Does the county use an effective age or apply a percentage adjustment when arriving at the appropriate physical depreciation present in structures? EA or %

- If the improvement has had better than average maintenance, rehabilitation or modernization, its effective age probably will be less than its actual (chronological) age.
- Overridden percent good depreciation?

Appraisal Information

Does the county apply observed condition relative to the age of the structure?

- Is new construction Excellent Condition or Average Condition relative to its Age?
- Depreciation tables should be developed from the market.

Appraisal Information

- Depreciation Steps - Market Data
  - Stratify sales by building type
  - Subtract land and miscellaneous improvement values to get residual building value
  - Subtract residual from replacement cost new (RCN) to get market derived depreciation
  - Divide market driven depreciation by RCN to get percentage
  - Plot depreciation percentages against effective age
  - Fit a curve to data
  - Extract Depreciation Table

Appraisal Information

While performing your inquiry into general approaches to valuation for these property types. Note any concerns or issues that might warrant more detailed inspection.

- While performing inquiry, note concerns over approaches used.

Computer Assisted Mass Appraisal

CAMA Systems				
CAMA System (ID separate systems for Real, Personal, Mfg Housing if applicable)				
Single System for all property?				
If yes, name of system/vendor				
If no:				
	Real System			
	Personal System			
	MH System			

CAMA Systems

Are all property characteristics, ownership, and other information kept reasonably current on all properties?

{ref: 48-5-263(b)(2)}

Who is responsible

batim in the final repor

What medium is use

Qualifications:

(2) Maintain all tax records and maps for the county in a current condition. This duty shall include, but not be limited to, the mapping, platting, cataloging, and indexing of all real and personal property in the county;

- Property Characteristics reasonably current?

CAMA Systems

Who is responsible for conducting backups?	*Your text will appea*
What medium is used? *(Tape, CD, Local Drive, External Hard Drive, Other)*	
How frequently is data backed up and confirmed?	

- Network Backups?
- Local Backups?
- Frequency?
- Confirming Reliability

Assessment Notices

Number of Change of Assessment Notices issued:		
Real and Personal		

- Archived Backup of Notices?

Has TAO documented in meeting minutes their approval of mailing of NOA notices?

{ref: 48-5-263(b)(3), 48-5-263(b)(5), 48-5-297}

48-5-263(b):

(3) Prepare annual assessments on all taxable property appraised in the county and submit the assessments for approval to the county board of tax assessors;

(5) Prepare and mail assessment notices after the county board of tax assessors has determined the final assessments;

48-5-297:

The first meeting of the county board of tax assessors shall be held no later than ten days after the date the tax receiver or tax commissioner is required by law to submit the tax digest for the year to the county board of tax assessors. The secretary of the board shall at that time and at every meeting of the board present to the board all of the appraisal staff information relating to the digest. The county board of tax assessors must consider the staff information in the performance of their duties. The county board of tax assessors shall adhere to the assessment standards and techniques as required by law, by the commissioner, and by the State Board of Equalization. In each instance, however, the assessment placed on each parcel of property shall be the assessment established by the county board of tax assessors as provided in Code Section 48-5-306.

- BOA prepares annual assessments for Real and Personal
- APM Compliant in Preparation of Assessments?

Assessment Notices

- Has BOA Reviewed Previous and Current Values?
- Has BOA approved PDF file of COA List for Real and Personal?
- PDF of All Assessment Notices
- Recorded in Minutes and referenced as exhibits?

Show Reasons ◉ True ○ False Print All Notices ◉ True ○ False

34 of 36 ? 100% Find | Next

Map ID	Acct#		Previous	Current	Difference	%Diff	CLS
020C 062	17073		213,308	202,581	(10,727)	-5.03 %	
	Property Reappraised for Current Year;						*R*
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							R
020C 067	17572		45,600	45,600	0	0.00 %	
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020C 068	17573	SB346	52,562	30,000	(22,562)	-42.92 %	
	Value adj for 1-year Arms Length Transaction cap;						*R*
020C 069	17574		45,600	41,040	(4,560)	-10.00 %	
	Property Reappraised for Current Year;						*R*
020C 070	4358		69,131	158,892	89,761	129.84 %	
	Acreage Correction; Property Reappraised for Current Year;						*V*
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							R
020C 072	4402		196,827	196,827	0	0.00 %	
							A
020C 073	15567		142,008	148,692	6,684	4.71 %	
	Clerical Correction;						*R*

Assessment Notices

Date majority of NOA notices mailed:						
Is the assessment notice in proper format as required by 48-5-306 and in compliance with the Taxpayer's Bill of Rights?						

- Mailing Date?
- Proper Format 48-5-306?

PT-306 (revised Jan 2016)

AnyCounty Board of Assessors
Braselton GA 30517
( ) -

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: 5/15/2017

Last date to file a written appeal: 6/29/2017

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

County property records are available online at: qpublic.schneider

Anyone
9999 Any City Street

BRASELTON GA 30517

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 Braselton, GA 30517 and which may be contacted by telephone at: ( ) -. **Your staff contacts are Any Appraiser I and Any Appraiser II.**

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
44453	BR01 001	0.00	00		None

Property Description	Any Residential Property			
Property Address	0			
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value
100% Appraised Value	0	0	218,891	0
40% Assessed Value	0	0	87,556	0

Reasons for Assessment Notice

New Parcel;

C

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's 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
County Unincorporate	0	0	87,556	9.140000	800.26
School	0	0	87,556	9.712000	850.34
				Total Estimated Tax	*$1650.60*

Assessment Notices

Does the county use simple, non-technical reasons for changed properties?

{ref 48-5-306(e)}

48-5-306(e):
(e) (For effective date, see note.) Description of current assessment. The notice required by this Code section shall be accompanied by a simple, nontechnical description of the basis for the current assessment.

Does the county

{ref. 560-11-10-.0

- NP - New Parcel
- IA – Improvement Added
- RI – Updated Structure Tables to Reflect Fair Market Value

01	New Building	R
02	Building Completed for Tax Year	R
03	Remodel/Addition	R
04	New Boathouse	R
05	Building Demolished	R
06	Combined Parcels	R
07	Acreage Correction	R
08	Division of Real Estate (Split)	R
09	Zoning Change	R
10	Land Value Adjustment	R
11	Clerical Correction	R

Code: 01

Reason: New Building

Property Type: Real

COA Type

- [ ] Inflationary
- [x] Real Growth
- [ ] Parcel Split / Combination

Help

Georgia Department of Revenue

Does the county accompany notices sent to properties subject to 299(c) freezes with statement required by statute to attest said notices?

{ref. 560-11-10-.09(2)(c)1(i) – valid statements: construction or renovation of the subject property has occurred since January 1 of the appeal year; an error has been discovered in the property records regarding the description or characteristics of the subject property; or extrinsic physical factors relative to the subject property have changed since January 1 of the appeal year that have substantially affected the appeal-established value of such real property.}

- On site visit performed by Any Appraiser I
- March 1, 2017 at 3:15 pm
- Substantial renovation has occurred prior to January 1, 2017 per building permit # 1002
- Removed 299(c) freeze

Does TAO properly process returned notices for wrong or incomplete addresses? (e.g. Post publicly, certify list to Probate, maintain permanent record (book) on file of list)

{ref 48-5-306(c)}

48-5-306(c):
(c) (For effective date, see note.) Posting notice on certain conditions. In all cases where a notice is required to be given to a taxpayer under subsection (a) of this Code section, if the notice is not given to the taxpayer personally or if the notice is mailed but returned undelivered to the county board of tax assessors, then a notice shall be posted in front of the courthouse door or shall be posted on the website of the office of the county board of tax assessors for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law.

Does the county maintain an archive of all notices mailed that contains at least property identification, mailing address used, and values contained on notice?

- Process and Post Returned Notices certified by Probate Judge
- 30 Days (Courthouse or County Website)
- BOA Maintain Archive of All Notices?

Georgia Department of Revenue

Is documentation readily available for property owner inspection regarding the valuation of their property as required by Taxpayer Bill of Rights?

{ref 48-5-306(d) & (e))}

Does the county send w payer has asserted with regard to

(note: assessors mus states grounds f

{ref 48-5-311(e)(2)(D)}

Has the county grand ju

{ref 48-5-311(c)(2)}

To your knowledge, has

48-5-306(d):

(d) (For effective date, see note.) Records and information availability. Notwithstanding the provisions of Code Section 50-18-71, in the case of all public records and information of the county board of tax assessors pertaining to the appraisal and assessment of real property:

(1) The taxpayer may request, and the county board of tax assessors shall provide within ten business days, copies of such public records and information, including, but not limited to, all documents reviewed in making the assessment, the address and parcel information number of all real property utillized as qualified comparable properties, and all factors considered in establishing the new assessment, at a uniform copying fee not to exceed 25 cents per page; and

(2) No additional charges or fees may be collected from the taxpayer for reasonable search, retrieval, or other administrative costs associated with providing such public records and information.

- Available information for Taxpayer Request regarding valuation
- Worksheets (Land Influences, Cost Study Information), Comparable Sales Data, Ratio Study Analysis, etc. (All documents reviewed in making Assessments

Georgia Department of Revenue

Has the county grand jury appointed a BOE?

{ref 48-5-311(c)(2)}

How many BOEs are appointed?

48-5-311(c)(2):

(2) The grand jury in each county at any term of court preceding November 1 of 1991 shall select three persons who are otherwise qualified to serve as members of the county board of equalization and shall also select three persons who are otherwise qualified to serve as alternate members of the county board of equalization. The three individuals selected as alternates shall be designated as alternate one, alternate two, and alternate three, with the most recent appointee being alternate number three, the next most recent appointee being alternate number two, and the most senior appointee being alternate number one. One member and one alternate shall be appointed for terms of one year, one member and one alternate shall be appointed for two years, and one member and one alternate shall be appointed for three years. Each year thereafter, the grand jury of each county shall select one member and one alternate for three-year terms.

- BOE Appointed?
- How many boards?

To your knowledge, has the BOE attended school and qualified to serve?

{ref 48-5-311(b)(2)(A)}

48-5-311(b)(2)(A):

(2) (For effective date, see note.) (A) Within the first year after a member's initial appointment to the board of equalization on or after January 1, 1981, each member shall satisfactorily complete not less than 40 hours of instruction in appraisal and equalization processes and procedures, as prepared and required by the commissioner pursuant to Code Section 48-5-13. The failure of any member to fulfill the requirements of this subparagraph shall render that member ineligible to serve on the board; and the vacancy created thereby shall be filled in the same manner as other vacancies on the board are filled.

- BOE Qualified to serve?

Does the BOE deliver a written decision to the taxpayer via registered or certified mail and the original filed with BOA.

{ref 48-5-311(e)(6)(D)}

48-5-311(e)(6)(D):

(D) (i) The board of equalization shall render its decision at the conclusion of the hearing under subparagraph (B) of this paragraph. The decision of the county board of equalization shall be in writing, shall be signed by each member of the board, shall specifically decide each question presented by the appeal, shall specify the reason or reasons for each such decision as to the specific issues of taxability, uniformity of assessment, value, or denial of homestead exemptions depending upon the specific issue or issues raised by the taxpayer in the course of such taxpayer's appeal, shall state that with respect to the appeal no member of the board is disqualified from acting by virtue of subsection (j) of this Code section, and shall certify the date on which notice of the decision is given to the parties. Notice of the decision shall be given to each party by sending a copy of the decision by registered or certified mail or statutory overnight delivery to the appellant and by filing the original copy of the decision with the county board of tax assessors. Each of the three members of the county board of equalization must be present and must participate in the deliberations on any appeal. A majority vote shall be required in any matter. All three members of the board must sign the decision indicating their vote.

- BOE deliver written decision to Taxpayer via registered or certified mail and original to BOA?

Has the Taxpayer filed an appeal to any of the available avenues ?

{ref 48-5-311(e)(1)}

Has the Taxpayer fi

{ref 48-5-311(e)(2)(A

Number of P

Description

Total Number of Ap with Board of Tax A

Still Pending at ti

Has the BOA reviev appeal?

48-5-311(e)(1):

(1) (A) Any taxpayer or property owner as of the last date for filing an appeal may elect to file an appeal from an assessment by the county board of tax assessors to:

(i) The county board of equalization as to matters of taxability, uniformity of assessment, and value, and, for residents, as to denials of homestead exemptions pursuant to paragraph (2) of this subsection;

(ii) An arbitrator as to matters of value pursuant to subsection (f) of this Code section;

(iii) A hearing officer as to matters of value and uniformity of assessment for a parcel of nonhomestead real property with a fair market value in excess of $750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, and any contiguous nonhomestead real property owned by the same taxpayer, pursuant to subsection (e.1) of this Code section; or

(iv) A hearing officer as to matters of values or uniformity of assessment of one or more account numbers of wireless property as defined in subparagraph (e.1)(1)(B) of this Code section with an aggregate fair market value in excess of $750,000.00 as shown on the taxpayer's annual notice of current assessment under Code Section 48-5-306, pursuant to subsection (e.1) of this Code section.

- Did the Taxpayers file any appeals on real and/or personal property to any available avenue?

Georgia Department of Revenue

Does the county send written notice to the taxpayer containing a statement of the grounds for rejection of any position the taxpayer has asserted with regard to the valuation of the property as required by 48-5-311(e)(2)(D)? ☐ Yes

(note: assessors must send a rejection notice if they disagree with the position of the taxpayer, only if the taxpayer states grounds for appeal)

{ref 48-5-311(e)(2)(D)}

48-5-311(e)(2)(D):
(D) The written notice to the taxpayer required by this paragraph shall contain a statement of the grounds for rejection of any position the taxpayer has asserted with regard to the valuation of the property. No addition to or amendment of such grounds as to such position shall be permitted before the county board of equalization.

Has the county grand ju ☐ Yes

{ref 48-5-311(c)(2)}

- Written Notice of statement of grounds for rejection of any asserted position by taxpayer

Georgia Department of Revenue

Braselton, GA 30517

NOTICE OF APPRAISAL REJECTION

Date: 5/19/2017 4:25:59 PM

Reference: **LL 91 LD 2**

The Board of Assessors received your certified appraisal on . The Board of Assessors is required by law to notify you within 45 days of receiving your submitted certified appraisal, of their decision to accept or not accept the certified appraisal.

The Board of Assessors hereby officially **does not accept** your certified appraisal.

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

Has the Taxpayer filed an appeal to BOE?

{ref 48-5-311(e)(2)(A)}

Number of Pro

Description

Total Number of Appe
with Board of Tax Ass

Still Pending at time

Has the BOA reviewed

48-5-311(e)(2)(A):

An appeal shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, by mailing to, or by filing with the county board of tax assessors a notice of appeal within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. A written objection to an assessment of real property received by a county board of tax assessors stating the location of the real property and the identification number, if any, contained in the tax notice shall be deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection. A written objection to an assessment of personal property received by a county board of tax assessors giving the account number, if any, contained in the tax notice and stating that the objection is to an assessment of personal property shall be deemed a notice of appeal by the taxpayer under the grounds listed in paragraph (1) of this subsection.

- Did the Taxpayers file any appeals on real and/or personal property to BOE?

Has the BOA received in the last 12 months any appeals of motor vehicle valuation?

If Yes, number

Describe the procedure used by the county for resolving these types of appeals:

- How many MV appeals in last 12 Months?
- Procedure used for resolving?
- NADA, Black Book, Kelley Blue Book along with photo or field review vehicle or condition and mileage?

Number of Property Appeals		
Description	Real	Pers
Total Number of Appeals Filed with Board of Tax Assessors		
Still Pending at time of review		

- Is the County tracking Appeals in an appeal module?

Georgia Department of Revenue

Has the BOA reviewed the appeal and notified the taxpayer of any corrections or changes within 180 days after receipt of the taxpayer appeal?
{ref 48-5-311(e)(3)(A)}
Number forwarded to Equalization

48-5-311(e)(3)(A):
(3) (A) In each year, the county board of tax assessors shall review the appeal and notify the taxpayer of any corrections or changes within 180 days after receipt of the taxpayer's notice of appeal.

- Has the BOA reviewed the appeal?
- Notified Taxpayer of corrections or changes within 180 days?

Has BOA responded to the taxpayer within such 180 day period, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal.

{ref 48-5-311(e)(3)(A)}

Number forwarded to Equalization

Still Pending at time

Number of appeals pre for Arbitration

48-5-311(e)(3)(A):
(3) (A) If the county board of tax assessors fails to respond to the taxpayer within such 180 day period, the property valuation asserted by the taxpayer on the property tax return or the taxpayer's notice of appeal shall become the assessed fair market value for the taxpayer's property for the tax year under appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

- Has the BOA responded to Taxpayer within 180 days?
- If not, Asserted Value by Taxpayer becomes the fair market value?

Has the 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?

{ref 48-5-311(e)(3)(B)}

Number forwarded to Equalization

Still Pending at time

Number of appeals pr for Arbitration

Still Pending at time

Number of appeals pr for Hearing Officer

48-5-311(e)(3)(B):

The county board of tax assessors shall be granted an additional 180 day period to make its determination and notify the taxpayer. The county board of tax assessors shall notify each affected taxpayer of the additional 180 day review period provided in this subparagraph by mail or electronic communication, including posting notice on the website of the county board of tax assessors if such a website is available. Such additional period shall commence immediately following the last day of the 180 days provided for under subparagraph (A) of this paragraph. If the county board of tax assessors fails to review the appeal and notify the taxpayer of any corrections or changes not later than the last day of such additional 180 day period, the most recent property tax valuation asserted by the taxpayer on the property tax return or on appeal shall prevail and shall be deemed the value established on such appeal unless a time extension is granted under subparagraph (C) of this paragraph. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization.

- Has the number of appeals equal or greater than 3% of;
  - Total Number of Parcels
  - Sum of Current Assessed Value under appeal
  - Gross Tax Digest
- If so, BOA shall notify Taxpayer of additional 180 days?

- If so, BOA shall notify Taxpayer of additional 180 days?
  - By mail;
  - Including website notice, if available
- Shall commence immediately after initial 180 days.
- If BOA fails to notify Taxpayer, then Asserted Value or Return is Final Value unless;

If 3rd 180 days needed, has the BOA provided sufficient showing of good cause by reason of unforeseen circumstances proven to the commissioner prior to the expiration of the additional 180 day period provided for under subparagraph (B) of this paragraph?

{ref 48-5-311(e)(3)(C)}

Number forwarded to Equalization

Still Pending at time

Number of appeals pr for Arbitration

Still Pending at time

Number of appeals pr for Hearing Officer

48-5-311(e)(3)(C):

the commissioner shall be authorized to provide for a time extension beyond the end of such additional 180 day period. The duration of any such time extension shall be specified in writing by the commissioner and shall also be posted on the website of the county board of tax assessors if such a website is available. If the county board of tax assessors fails to make its review and notify the taxpayer and the taxpayer's attorney not later than the last day of such time extension, the most recent property tax valuation asserted by the taxpayer on the property tax return or on the taxpayer's notice of appeal shall prevail and shall be deemed the value established on such appeal. If no such assertion of value was submitted by the taxpayer, the appeal shall be forwarded to the county board of equalization. In addition, the commissioner shall be authorized to require additional training or require such other remediation as the commissioner may deem appropriate for failure to meet the deadline imposed by the commissioner under this subparagraph.

- 3rd Additional 180 is granted by Revenue Commissioner
  - Must show good cause of unforeseen circumstances.
  - Additional 180 days given by Revenue Commissioner in writing

- If BOA fails to review and notify Taxpayer and Attorney
  - Most recent asserted value or value on appeal notice shall prevail
- If no assertion of value submitted
  - Appeal forwarded to BOE
- In addition the Revenue Commission authorized to require additional BOA training or other remediation to meet deadline

- If no assertion of value submitted
  - Appeal forwarded to BOE
- In addition the Revenue Commission authorized to require additional BOA training or other remediation to meet deadline

- If no assertion of value submitted
  - Appeal forwarded to BOE
- In addition the Revenue Commission authorized to require additional BOA training or other remediation to meet deadline

- Within 30 days of change by BOA Taxpayer may elect to go to BOE
- If no changes by BOA, upon expiration of the 30 days, BOA shall certify to Appeal Administrator for;
  - Hearing Officer or
  - BOE

Number forwarded to Board of Equalization		
Still Pending at time of review		

- Is the County tracking Appeals in an appeal module?

If at any time during the appeal process to BOE and after certification by BOA, did the BOA and Tapayer mutually agree in writing on the fa
market value? Subject to 299(C) unless otherwise waived by both parties.

{ref 48-5-311(e)(8)}

Number of appeals p
for Hearing Officer

Still Pending at tim

Has the BOA reviewe
appeal? Within 30 da

48-5-311(e)(8):

If at any time during the appeal process to the county board of equalization and after certification by the county board of tax assessors to the county board of equalization, the county board of tax assessors and the taxpayer mutually agree in writing on the fair market value, then the county board of tax assessors, or the county board of equalization, as the case may be, shall enter the agreed amount in all appropriate records as the fair market value of the property under appeal, and the appeal shall be concluded. The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation unless otherwise waived by both parties.

r receipt of the taxpayer's

- Did the BOA and Taxpayer mutually agree in writing on the fair market value?
- Subject to 299(C) unless otherwise waived by both parties.
- Appeal shall be concluded
- Agreed upon value subject to 299(c)
  - Unless waived by written consent as of (9.1)

Number of appeals presented for Hearing Officer		
Still Pending at time of review		

- Is the County tracking Appeals in an appeal module?

Has the BOA reviewed the appeal and notified the taxpayer of any corrections or changes within 90 days after receipt of the taxpayer's appeal? Within 30 days taxpayer may appeal the changed or corrected value.

{ref 48-5-311(e.1)(5)}

Number of appeals pr
for Arbitration

Still Pending at time

Number continued to
Court

Still Pending at time

Does county have ele

Class / Strata

Review Class & Strata

48-5-311(e.1)(5):
The county board of tax assessors may for no more than 90 days review the taxpayer's written appeal, and if changes or corrections are made by the county board of tax assessors, the board shall notify the taxpayer in writing of such changes. Within 30 days of the county board of tax assessors' mailing of such notice, the taxpayer may notify the county board of tax assessors in writing that the changes or corrections made by the county board of tax assessors are not acceptable, in which case, the county board of tax assessors shall, within 30 days of the date of mailing of such taxpayer's notification, send or deliver all necessary papers to the appeal administrator and mail a copy to the taxpayer or, alternatively, forward the appeal to the board of equalization if so elected by the taxpayer and such election is included in the taxpayer's notification that the changes are not acceptable. If, after review, the county board of tax assessors determines that no changes or corrections are warranted, the county board of tax assessors shall notify the taxpayer of such decision. The taxpayer may elect to forward the appeal to the board of equalization by notifying the county board of tax assessors within 30 days of the mailing of the county board of tax assessor's notice of no changes or corrections. Upon the expiration of 30 days following the mailing of the county board of tax assessors' notice of no changes or corrections, the county board of tax assessors shall certify the notice of appeal and send or deliver all necessary papers to the appeal administrator for the appeal to the hearing officer, or board of equalization if elected by the taxpayer, and mail a copy to the taxpayer.

- Has BOA reviewed and notified Taxpayer of corrections or changes within 90 days?
- Taxpayer has 30 days to appeal change
- If no changes by BOA, must notify Taxpayer of that decision

At any time,did BOA and taxpayer execute any signed, written agreement on the fair market value and any other issues raised?

{ref 48-5-311(e.1)(9) & (9.1)}

Number of appeals presente for Arbitration

Still Pending at time of rev

Upon election of the taxpaye and notice to taxpayer that t

eipt ack

48-5-311(e.1)(9):

If, at any time during the appeal under this subsection, the taxpayer and the county board of tax assessors execute a signed written agreement on the fair market value and any other issues raised: the appeal shall terminate as of the date of such signed agreement; the fair market value as set forth in such agreement shall become final; and subsection (c) of Code Section 48-5-299 shall apply.

(9.1):

The provisions contained in this subsection may be waived at any time by written consent of the taxpayer and the county board of tax assessors.

- Did BOA and taxpayer issue a signed written agreement on the fair market value
- Appeal shall terminate as of agreement date and become final
- Agreed upon value subject to 299(c)
  - Unless waived by written consent as of (9.1)

Number of appeals presented for Arbitration		
Still Pending at time of review		

Upon election of the taxpayer submitting an appeal to nonbinding arbitration, has the BOA within 10 days sent appeal receipt acknowledgement and notice to taxpayer that the taxpayer has 45 days to submit certified appraisal?

{ref 48-5-311(f)(3)(A)}

Did the taxpayer within

If no, did taxpayer elect

{ref 48-5-311(f)(3)(A)}

If yes to submission of

{ref 48-5-311(f)(3)(A)}

48-5-311(f)(3)(A):

Following an election by the taxpayer to use the arbitration provisions of this subsection, an arbitration appeal shall be effected by the taxpayer by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by filing a written notice of arbitration appeal with the county board of tax assessors. The notice of arbitration appeal shall specifically state the grounds for arbitration. The notice shall be filed within 45 days from the date of mailing the notice pursuant to Code Section 48-5-306. Within ten days of receipt of a taxpayer's notice of arbitration appeal, the board of tax assessors shall send to the taxpayer an acknowledgment of receipt of the appeal and a notice that the taxpayer shall, within 45 days of the date of transmittal of the acknowledgment of receipt of the appeal, provide to the county board of tax assessors for consideration a copy of a certified appraisal.

- Has BOA sent appeal receipt acknowledgement within 10 days?
- And Notice to Taxpayer has 45 days to submit certified appraisal

Did the taxpayer within 45 days submit the certified appraisal?

If no, did taxpayer elect to have appeal immediately forwarded to BOE?

{ref 48-5-311(f)(3)(A)}

If yes to submission o

{ref 48-5-311(f)(3)(A)}

If BOA rejected appra

48-5-311(f)(3)(A):

Failure of the taxpayer to provide such certified appraisal within such 45 days shall terminate the appeal unless the taxpayer within such 45 day period elects to have the appeal immediately forwarded to the board of equalization.

- Did Taxpayer provide Certified Appraisal within such 45 days?
- If not, Taxpayer may elect to appeal immediately to BOE.

If yes to submission of certified appraisal by taxpayer, did the BOA accept or reject such appraisal within 45 days?

{ref 48-5-311(f)(3)(A)}

48-5-311(f)(3)(A:

Prior to appointment of the arbitrator and within 45 days of the acknowledgment of the receipt of the appeal, the taxpayer shall provide a copy of the certified appraisal as specified in this paragraph to the county board of tax assessors for consideration. Within 45 days of receiving the taxpayer's certified appraisal, the county board of tax assessors shall either accept the taxpayer's appraisal, in which case that value shall become final, or the county board of tax assessors shall reject the taxpayer's appraisal

If BOA rejected appra … record by

{ref 48-5-311(f)(3)(A)}

Did the county board … county in

located along with any … luding, but

information from the fi … day perio

- Did BOA accept or reject Taxpayer's certified appraisal?
- If BOA accepted, certified appraisal value will become final.

Georgia Department of Revenue

Braselton, GA 30517

NOTICE OF APPRAISAL ACCEPTANCE

Date: 5/19/2017 4:33:27 PM

Reference: **LL 91 LD 2**

The Board of Assessors received your certified appraisal on . The Board of Assessors is required 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 ( ) - with any questions.

If BOA rejected appraisal, did the BOA within 10 days notify the taxpayer and the taxpayer's attorney of record by certified mail?

{ref 48-5-311(f)(3)(A)}

48-5-311(f)(3)(A):
by sending within ten days of the date of such rejection a written notification by certified mail of such rejection to the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section

Did the county board of … e county in which the prop
located along with any o … cluding, but not limited to,
information from the file … 0 day period?

- If BOA rejected Taxpayer's certified appraisal
- BOA sends such rejection written notification by certified mail to taxpayer and Taxpayer's

Georgia Department of Revenue

Braselton, GA 30517

NOTICE OF APPRAISAL REJECTION

Date: 5/19/2017 4:25:59 PM

Reference: **LL 91 LD 2**

The Board of Assessors received your certified appraisal on . The Board of Assessors is required by law to notify you within 45 days of receiving your submitted certified appraisal, of their decision to accept or not accept the certified appraisal.

The Board of Assessors hereby officially **does not accept** your certified appraisal.

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

Did the county board of tax assessors within 45 days certify the appeal to the appeal administrator of the county in which the property is located along with any other papers specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by the county board of tax assessors and notify the taxpayer within such 10 day period?

{ref 48-5-311(f)(3)(A)}

At any point, did BOA e

{ref 48-5-311(f)(3)(B)}

The taxpayer or the cou
applicable, to the superi
value 20% or less witho
vote.

{ref 48-5-311(g)(1)}

At any point, did BOA e

48-5-311(f)(3)(A):
the county board of tax assessors shall certify within 45 days the appeal to the appeal administrator of the county in which the property is located along with any other papers specified by the person seeking arbitration under this subsection, including, but not limited to, the staff information from the file used by the county board of tax assessors. In the event the taxpayer is not notified of a rejection of the taxpayer's appraisal within such ten-day period, the taxpayer's appraisal value shall become final. In the event that the county board of tax assessors neither accepts nor rejects the value set out in the certified appraisal within 45 days after the receipt of the certified appraisal, then the certified appraisal shall become the final value. All papers and information certified to the appeal administrator shall become a part of the record on arbitration. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and the taxpayer's attorney of record in compliance with subsection (o) of this Code section, if any, or employee with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the appeal, if any. Within 15 days of filing the certification to the appeal administrator, the presiding or chief judge of the superior court of the circuit in which the property is located shall issue an order authorizing the arbitration.

- BOA certifies the appeal to the appeal administrator within 45 days
- Along with papers specified by person seeking arbitration
- Staff information from file used by BOA
- Notify Taxpayer within such 10 day period certified to the appeal Administrator

Georgia Department of Revenue

At any point, did BOA execute any signed, written agreement establishing fair market value without entering or completing arbitration process?

{ref 48-5-311(f)(3)(B)}

The taxpayer or the c rbitrator, as applicable, to the supe changing the

48-5-311(f)(3)(B):

At any point, the county board of tax assessors and the taxpayer may execute a signed, written agreement establishing the fair market value without entering into or completing the arbitration process. The fair market value as set forth in such agreement shall become the final value.

- Did BOA issue a signed written agreement with taxpayer on a fair market value
- Agreement fair market value shall become the value
- Agreed upon value subject to 299(c)

The taxpayer or the county board of tax assessors may appeal decisions of the county board of equalization, hearing officer, or arbitrator, as applicable, to the superior court of the county in which the property lies. BOA shall not appeal a decision of any available avenue, changing the value 20% or less without written notice to governing authority. The governing authority shall have 10 days to prohibit the appeal by the majority vote.

{ref 48-5-311(g)(1)}

At any point, did BO ... cess?

{ref 48-5-311(g)(1)}

Have any appeals b

{ref 48-5-311(g)(2)}

Have any appeals b

48-5-311(g)(1):

The taxpayer or the county board of tax assessors may appeal decisions of the county board of equalization, hearing officer, or arbitrator, as applicable, to the superior court of the county in which the property lies.

A county board of tax assessors shall not appeal a decision of the county board of equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the board of tax assessors gives the county governing authority a written notice of its intention to appeal, and, within ten days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal. In the case of a joint city-county board of tax assessors, such notice shall be given to the city and county governing authorities, either of which may prohibit the appeal by majority vote within the allowed period of time.

- Taxpayer or BOA may appeal decisions of any available avenues to Superior Court
- BOA shall not appeal decisions of changes 20% or less unless written approval by governing authority
- Governing Authority has 10 days to prohibit

By mutual written agreement, the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization and initiate an appeal under this subsection.?

{ref 48-5-311(g)(1)}

48-5-311(g)(1):

By mutual written agreement, the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization and initiate an appeal under this subsection.

Have any appeals b

- By mutual agreement taxpayer and BOA may waive an appeal to the BOE and go to superior court

Georgia Department of Revenue

Have any appeals been filed by taxpayer to superior court.

{ref 48-5-311(g)(2)}

Have any appeals b

{ref 48-5-311(g)(2)}

Did the BOA send r

{ref 48-5-311(g)(2)}

48-5-311(g)(2):

An appeal by the taxpayer as provided in paragraph (1) of this subsection shall be effected by e-mailing, if the county board of tax assessors has adopted a written policy consenting to electronic service, or by mailing to or filing with the county board of tax assessors a written notice of appeal.

The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization, hearing officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or division (f)(3)(C)(ix) of this Code section

- Have any appeals been filed to superior court by taxpayer?
- Has the BOA given notice to taxpayer that it has been delivered within 30 days?

Have any appeals been filed by BOA to superior court.

{ref 48-5-311(g)(2)}

Did the BOA send no

{ref 48-5-311(g)(2)}

Did the taxpayer req

{ref 48-5-311(g)(2)}

48-5-311(g)(2):
An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and the last known address of the taxpayer. The notice of appeal shall specifically state the grounds for appeal.

The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization, hearing officer, or arbitrator is delivered pursuant to subparagraph (e)(6)(D), paragraph (7) of subsection (e.1), or division (f)(3)(C)(ix) of this Code section.

- Have any appeals been filed to superior court by BOA?
- Has the BOA given notice to taxpayer that it has been delivered within 30 days?

Did the BOA send notice of Settlement Conference to taxpayer within 45 days?

{ref 48-5-311(g)(2)}

48-5-311(g)(2):
Within 45 days of receipt of a taxpayer's notice of appeal and before certification of the appeal to the superior court, the county board of tax assessors shall send to the taxpayer notice that a settlement conference, in which the county board of tax assessors and the taxpayer shall confer in good faith, will be held at a specified date and time which shall be no later than 30 days from the notice of the settlement conference, and notice of the amount of the filing fee, if any, required by the clerk of the superior court.

Did the taxpayer requ n

{ref 48-5-311(g)(2)}

Did the BOA elect no

- Did BOA send notice of Settlement Conference to taxpayer to both confer in good faith with specific date and time?
- Settlement Conference no later than 30 days from such notice?

Did the taxpayer request (at a one time option) to reschedule no later than 30 days of the date of the Settlement Conference notice?

{ref 48-5-311(g)(2)}

48-5-311(g)(2):
The taxpayer may exercise a one-time option to reschedule the settlement conference to a different date and time acceptable to the taxpayer, but in no event later than 30 days from the date of the notice.

Did the BOA elect n

- Taxpayer has one time option to reschedule no later than 30 days of date of settlement conference

Georgia Department of Revenue

Did the BOA elect not to hold a Settlement Conference within 45 day review period?

{ref 48-5-311(g)(2)}

48-5-311(g)(2):
If at the end of the 45 day review period the county board of tax assessors elects not to hold a settlement conference, then the appeal shall terminate and the taxpayer's stated value shall be entered in the records of the board of tax assessors as the fair market value for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value.

Did the taxpayer ch

{ref 48-5-311(g)(2)}

- If BOA elects not to hold Settlement Conference
- Appeal shall terminate
- Taxpayer Value is entered
- Subject to 299

Did the taxpayer chooses not to participate in the Settlement Conference?

{ref 48-5-311(g)(2)}

48-5-311(g)(2):

If the taxpayer chooses not to participate in the settlement conference, he or she may not seek and shall not be awarded fees and costs at such time when the appeal is settled in superior court.

Did the parties reach a

BOA shall certify to Cle

- If Taxpayer elects not to participate in Settlement Conference
- May not seek and shall not get fees and costs when settled in superior court

Georgia Department of Revenue

Did the parties reach an agreement at the settlement conference? If no, taxpayer shall pay only a $25 filing fee within 10 days. Within 30 days BOA shall certify to Clerk of Superior Court all necessary papers, inforamtion, etc.

{ref 48-5-311(g)(2)}

Number continued t

Still Pending at ti

Did the BOA adher

48-5-311(g)(2):
If at the conclusion of the settlement conference the parties reach an agreement, the settlement value shall be entered in the records of the county board of tax assessors as the fair market value for the tax year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement conference the parties cannot agree on a fair market value, then written notice shall be provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of the superior court within ten days of the date of the conference, with a copy of the check delivered to the county board of tax assessors.

- Did parties reach agreement in Settlement Conference? Yes-Value entered
- 299 applies
- If no, taxpayer shall pay only 25$ fee within 10 days
- BOA shall certify to Clerk of Superior Court

Number continued to Superior		
Still Pending at time of review		

- BOA should track appeals in CAMA system all the way through process
- Number of Superior Court appeals can be supplied to DOR

Georgia Department of Revenue

Did the BOA adhere to 48-5-299 c in applying the valuation unless othewise waived in writing by both parties?

{ref 48-5-311(g.1)}

Does county have ele

The provisions in subsection (c) of Code Section 48-5-299 shall apply to the valuation, unless otherwise waived in writing by both parties, as to:
(1) The valuation established or announced by any county board of equalization, arbitrator, hearing officer, or superior court; and
(2) Any written agreement or settlement of valuation reached by the county board of tax assessors and the taxpayer as permitted by this Code section.

- BOA shall adhere to 299 c
  - Superior Court Value
  - Written agreement or settlement

Does county have electronic systematic method of processing and tracking appeals?

- Is Appraisal Staff electronically processing appeals throughout the process?
  - CAMA system
  - Spreadsheet
  - Paper tablet????????

Georgia Department of Revenue

Class / Strata Comparisons

Review Class & Strata counts/values for unusual changes and explain each not following 560-11-2-.20 & .21

Your text will appear verbatim in the final report

Class	Previous Totals	Current Totals	Percent Change
RES	961,191,532.00	950,139,230.00	-1%
COM	82,779,862.00	80,543,641.00	-3%
IND	2,507,088.00	2,160,585.00	-14%
AGR	160,473,092.00	172,913,107.00	8%

- DOR uses Audit to determine digest class increases since previous 3 year review.
- DOR Agent keys values into spreadsheet
- Questions why the increase or decrease

Georgia Department of Revenue

Real	Previous	Review Yr	Perso Previous	Review Yr	Prev Total	Review Total
R1	$526,377,883	$484,335,712	RA	$1,400,000	$290,000	
R3	$241,414,206	$209,352,922	RB	$5,394,265	$8,453,204	
R4	$58,353,512	$41,211,645	RF	$88,085	$1,450	
R5	$8,822,493	$6,315,065	RI	$80		
R6	$24,338,172	$27,112,530	RZ			
R7						
R9	$30,480	$0				
Rtotal	**$859,336,746**	**$768,327,874**		**$6,882,430**	**$8,744,654**	**$866,219,176**	**$777,072,528**
T1		$0				
T3		$0				
T4						
Ttotal	**$0**	**$0**		**$0**	**$0**	**$0**	**$0**
H1	$42,858	$34,642				
H3	$11,970	$4,542				
Htotal	**$54,828**	**$39,184**		**$0**	**$0**	**$54,828**	**$39,184**
A1	$33,664,429	$31,092,270	AA	$50,785		
A3	$129,477	$129,833	AB			
A4	$19,289,036	$15,234,742	AF			
A5	$62,729,539	$40,060,298	AI			
A6	$7,627,133	$5,558,919	AZ			

Georgia Department of Revenue

REAL	Previous	Current	% Change		
R	$859,391,574	$768,367,058	-10.6%		
A	$277,276,776	$215,356,461	-22.3%		
C	$167,381,777	$147,356,126	-12.0%		
I	$5,769,958	$8,458,007	46.6%		
U	$24,595,458	$26,350,660	7.1%		
Totals	$1,334,415,543	$1,165,888,312		**-$168,527,231**	**%Chg** **-12.6%**

PERSONAL				
R	$6,882,430	$8,744,654	1862224	27.0%
A	$50,785	$0	-50785	-100.0%
C	$57,318,046	$60,508,248	3190202	6.0%
I	$2,560	$0	-2560	-100.0%
U	$0	$0	0	#DIV/0!
Totals	$64,253,821	$69,252,902	**$4,999,081**	**%Chg** **7.8%**

Mapping

Base Map Information

Date of Photography

Mylar Photography

Enlargement –Traditional 660 / 400 / 200 Scale Maps

Digital

Does mapping meet minimum specifications that shall include: Yes / No (check all that have been met satisfactorily)

{ref: 560-11-10-.09(2)(d)1(i)

All streets and roads pl

Property lines delineate

Unique parcel identifier

Physical dimensions or

Aerial photography with

Appraisal staff shall use

Appraisal staff shall not

men

560-11-10-.09(2)(d)1(i):

(i) Geographic information. Cadastral maps or computerized geographic information systems are to be maintained by the appraisal staff for all real property located in the county. In the event the county governing authority has established a separate mapping office and the maps maintained by such office conform with the requirements of this subparagraph, the appraisal staff may provide relevant information to such mapping office and still be in compliance with this subparagraph. Minimum mapping specifications shall include the following: all streets and roads plotted and identified; property lines delineated for each real property parcel; unique parcel identifier for each parcel; and physical dimensions or acreage estimate for each parcel. The appraisal staff shall use the parcel identifiers to link the real property records to the maps. The appraisal staff shall notify the Revenue Commissioner of all proposed changes to existing parcel-numbering systems before implementing such changes

- Are the county maps computerized and up to date photography.
- Property lines up to date?
- Does the county have Oblique Photograpy (Pictometry)

How are maps maintained? In-House, Contract, Other

Does the county have any policies and procedures regarding combinations of property?
If Yes, explain policy:

How often does TAO receive deed/plat information from Clerk of Court or clerk's authority (www.gsccca.org)?

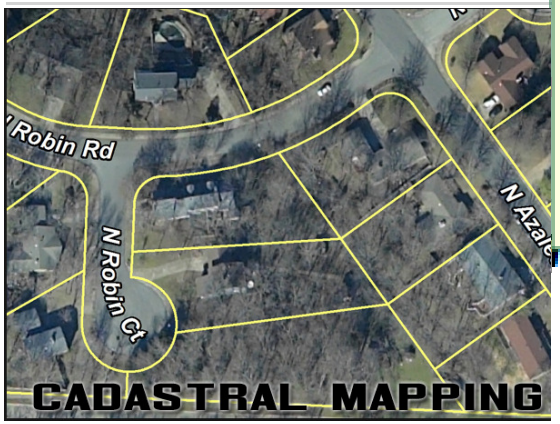
Through what date are the deeds mapped?

How much does the county charge citizens to split/combine property? And is this fee a BOA fee or a fee based on another county department?

Are maps kept reasonably current?

{ref: 48-5-263(b)(2)}

48-5-263(b)(2):
(2) Maintain all tax records and maps for the county in a current condition. This duty shall include, but not be limited to, the mapping, platting, cataloging, and indexing of all real and personal property in the county;



- Maintained in-house or contract?
- Policies regarding combinations?

Georgia Department of Revenue

Timber

Gather PT283T form totals from TAX ASSESSORS OFFICE for previous calendar year and compare with consolidation sheet. (2008 di

	Value from Forms
	Value from Digest
	Difference

Does the county have a tracking system or mechanism for timber harvests?

Does county use state published timber values for owner harvest reports?

If not, view documentation of procedures used to compile the unit values used. Are procedures used adequate?

Your text will appear verbatim in the final report

- Tracking of timber cuts?
  - Data input in CAMA PT283T information?
  - Field review of parcels incurring recent timber cuts to ensure compliance?
- Value of Forms vs Digest Consolidation

Georgia Department of Revenue

Staffing

Note: Standard on Mass Appraisal of Real Property, International Association of Assessing Officers, 1984 establishes the following recommended staffing for real property appraisal. "...parcels-per-employee ratios greater than 2,500 to one (1,500 to one in very small jurisdictions and 3,500 to one in very large jurisdictions) should be viewed with some concern. Similarly, a parcels-per-appraiser ratio greater than 5,000 to one may cause concern."

Total Real Parcels	14551
Number of Mfg Housing	181
Number of Appraisers	3
Parcels Per Appraiser Ratio	4910.6667

Note: Class I counties - less than 3,000 real parcels (one full-time appraiser), Class II counties - 3,000 to 7,999 real parcels (one Appraiser III), Class III counties - 8,000 to 14,999 real parcels (one Appraiser III, one Appraiser I), Class IV counties - 15,000 to 24,999 real parcels (one Appraiser III, one Appraiser II, one Appraiser I), Class V counties - 25,000 to 34,999 parcels (two Appraiser III, two Appraiser II, one Appraiser I),Class VI counties - 35,000 to 49,999 real parcels (one Appraiser IV, two Appraiser III, two Appraiser II, one Appraiser I), Class VII counties - 50,000 to 99,999 real parcels(one Appraiser IV, four Appraiser III, one Appraiser II, and two Appraiser I), Class VIII counties - 100,000 plus real parcels (two Appraisers IV, eight Appraisers III, five Appraisers II, five Appraisers I) {ref: 48-5-261, 48-5-262}

Georgia Department of Revenue

Total Real Parcels	14551
Number of Mfg Housing	181
Number of Appraisers	3
Parcels Per Appraiser Ratio	4910.6667

- County Example with 14,551 parcels and 3 appraisers
- 4911 real parcels per appraiser ratio

Georgia Department of Revenue

Designation	Real	Personal
Appraiser I		
Appraiser II		
Appraiser III		
Appraiser IV		

Did the county's appraisal staff meet the minimum staffing requirements of O.C.G.A. 48-5-262?

- Does County have minimum staffing?

Has the staff maintained their certification at all times?

{ref: 48-5-263(b)(8)}

Does the county have a

48-5-263 (b) (8):
Attend the standard approved training courses as directed by the commissioner for all minimum county property appraisal staffs;

- Attend Training to meet certification?

Georgia Department of Revenue

Does the county have a qualified, certified chief appraiser?

{ref: 48-5-264(a)}

Appraiser Designation: 3 4

Is certification 'provisional' as granted from DOR?

48-5-264(a):

(a) The board of tax assessors in each county shall designate an Appraiser IV or, in those counties not having an Appraiser III as the chief appraiser of the county. The chief appraiser shall be responsible for:

(1) The operation and functioning of the county property appraisal staff:

(2) Certifying and signing documents prepared by the staff; and

(3) Implementing procedures deemed necessary for the effective operation of the staff.

(b) The chief appraiser may appoint an assistant and may delegate his authority in writing to the assistant.

(c) The chief appraiser may be a member of the county board of tax assessors.

- Does county have Qualified chief appraiser?
- III, IV depending on class of county

Budget Request Process

Does the county need additional equipment/facilities to properly perform their job duties?					
If yes, explain					
Has TAO requested any above referenced staff and/or equipment needs in their annual budget requests?					

- Does Chief Appraiser submit line item budget annually to BOA, BOC?
- Is before and after budget approved in BOA minutes?

Does entire BOA each have their certificates to serve as issued by the Commissioner?

{ref: 48-5-291}

§ 48-5-291. Qualifications for members; approved appraisal courses; rules and regulations

(a) No individual shall serve as a member of the county board of tax assessors who:

(1) Is less than 21 years of age;

(2) Fails to make his or her residence within the county within six months after taking the oath of office as a member of the board;

(3) Does not hold a high school diploma or its equivalent;

(4) Has not successfully completed 40 hours of training either prior to or within 180 days of appointment as provided in subsection (b) of this Code section;

(5) Has not obtained and maintained a certificate issued by the commissioner; and

(6) In addition to the training required in paragraph (4) of this Code section, does not successfully complete an additional 40 hours of approved appraisal courses as provided in subsection (b) of this Code section during each two calendar years of tenure as a member of the county board of tax assessors.

(b) Approved appraisal courses shall be courses of instruction covering the basic principles of appraisal and assessing of all classes and types of property including instruction in the fundamentals of Georgia law covering the appraisal and assessing of property for ad valorem tax purposes as prescribed and designated by the commissioner pursuant to Code Section 48-5-13. To ensure that the assessment functions are performed in a professional manner by competent assessors, meeting clearly specified professional qualifications, the commissioner shall develop, approve, and administer courses of instruction designed to qualify applicants or tax assessors under this Code section and to specify qualification requirements for certification. The commissioner may contract with any professional appraisal organization or firm or institution of higher education in this state to provide the necessary courses of instruction or any part of any such course pursuant to Code Section 48-5-13.

(c) The commissioner shall promulgate such rules and regulations as may be necessary for the administration of this Code section.

Did BOA elect

{ref: 48-5-298(c

Has the CGA p

{ref: 48-5-295}

Is secretary to

{ref: 48-5-298(c

Is secretary to

{ref: 48-5-298(c

BOA for each r

- Have BOA members been issued a valid certificate from the Revenue Commissioner??

Did BOA elect their chairman at the first meeting of the year? **(Review minutes)**	
{ref: 48-5-298(a)}	**48-5-298(a): Selection of Chairman and Secretary:** (a) Each county board of tax assessors shall elect one of its members to serve as chairman for each tax year. The election of a chairman shall be the first order of business at the first meeting of the board for each tax year. At the same time, the board shall select from the county appraisal staff one appraiser to act as secretary to the board for that tax year. Each county board of tax assessors, subject to the approval of the county governing authority, may enter into employment contracts with persons to:
Has the CGA pas	
{ref: 48-5-295}	

- BOA Chairman and Secretary elected
  - First meeting of the Year
  - First order of business

Has the CGA passed a resolution setting term lengths of board of tax assessors? **(Obtain Copy)**

{ref: 48-5-295}

Terms of office:

(a) Each member of the county board of tax assessors appointed to such office on and after July 1, 1996, shall be appointed by the county governing authority for a term of not less than three nor more than six years. A *county governing authority shall, by resolution, within the range provided by this subsection, select the length of terms of office for members of its county board of tax assessors. Following the adoption of such resolution, all new appointments and reappointments to the county board of tax assessors shall be for the term lengths specified in the resolution;* however, such resolution shall not have the effect of shortening or extending the terms of office of current members of the board of assessors whose terms have not yet expired. The county governing authority shall not be authorized to again change the term length until the expiration of the term of office of the first appointment or reappointment following the resolution that last changed such terms of office. If the resolution changing the terms of office of members of the board of tax assessors would result in a voting majority of the board of tax assessors having their terms expire in the same calendar year, *the county governing authority shall provide in the resolution for staggered initial appointments or reappointments of a duration of not less than three nor more than six years that will prevent such an occurrence. The county governing authority shall transmit to the board of assessors a copy of the resolution setting the length of terms of members of the county board of tax assessors within ten days of the date the resolution is adopted.* Any member of the county board of tax assessors shall be eligible for reappointment after review of his or her service on the board by the appointing authority. Such review shall include education and certification information furnished by the commissioner. Any member of the county board of tax assessors who fails to maintain the certification and qualifications specified pursuant to Code Section 48-5-291 shall not be eligible for reappointment until all requirements have been met. In case of a vacancy on the board at any time, whether caused by death, resignation, removal, or otherwise, the vacancy shall be immediately filled by appointment of the county governing authority. Any person appointed to fill a vacancy shall be appointed only to serve for the remainder of the unexpired term of office and shall possess the same qualifications required under this part for regular appointment to a full term of office.

Is secretary to

{ref: 48-5-298(c

Is secretary to

{ref: 48-5-298(c

BOA for each r

Appraiser Certi

Do all meetings

{ref: 50-14-1(d)

Does BOA pos

{ref: 50-14-1(e)

Is the BOA pai

{ref: 48-5-294}

- Has BOC passed a resolution staggering BOA Terms?
- Is the BOA terms currently staggered?

Is secretary to BOA a member of the appraisal staff?

{ref: 48-5-298(a)}

48-5-298(a):
Each county board tax assessors shall elect one of its members to serve as chairman for each tax year. The election of a chairman shall be the first order of business at the first meeting of the board for each tax year. ***At the same time, the board shall select from the county appraisal staff one appraiser to act as as secretary to the board for that tax year.*** Each county board of tax assessors, subject to the approval of the county governing authority, may enter in to the employment contracts with perssons to:

Is secretary to BO

{ref: 48-5-298(a)}

BOA for each mee

- Is BOA secretary a certified appraiser, I, II, III, IV?
- Should be an appraiser other than the chief appraiser

Do all meetings follow open meetings laws (Advertised)?

{ref: 50-14-1(d)(1)}

Does BOA post age

{ref: 50-14-1(e)(1)}

Is the BOA paid at l

{ref: 48-5-294}

Does BOA make pr

Are minutes posted

{ref: 50-14-1(e)(2)}

documents?

{ref 48-5-300}

Does BOA follow Ro

Does the county ha

notice of time and place:

(d) Every agency shall prescribe the time, place, and dates of regular meetings of the agency. Such information shall be available to the general public and a notice containing such information shall be posted and maintained in a conspicuous place available to the public at the regular meeting place of the agency. Meetings shall be held in accordance with a regular schedule, but nothing in this subsection shall preclude an agency from canceling or postponing any regularly scheduled meeting. Whenever any meeting required to be open to the public is to be held at a time or place other than at the time and place prescribed for regular meetings, the agency shall give due notice thereof. "Due notice" shall be the posting of a written notice for at least 24 hours at the place of regular meetings and giving of written or oral notice at least 24 hours in advance of the meeting to the legal organ in which notices of sheriff's sales are published in the county where regular meetings are held or at the option of the agency to a newspaper having a general circulation in said county at least equal to that of the legal organ; provided, however, that in counties where the legal organ is published less often than four times weekly "due notice" shall be the posting of a written notice for at least 24 hours at the place of regular meetings and, upon written request from any local broadcast or print media outlet whose place of business and physical facilities are located in the county, notice by telephone or facsimile to that requesting media outlet at least 24 hours in advance of the called meeting. When special circumstances occur and are so declared by an agency, that agency may hold a meeting with less than 24 hours' notice upon giving such notice of the meeting and subjects expected to be considered at the meeting as is reasonable under the circumstances including notice to said county legal organ or a newspaper having a general circulation in the county at least equal to that of the legal organ, in which event the reason for holding the meeting within 24 hours and the nature of the notice shall be recorded in the minutes. Whenever notice is given to a legal organ or other newspaper, that publication shall immediately make the information available upon inquiry to any member of the public. Any oral notice required or permitted by this subsection may be given by telephone.

- Is BOA following open meeting laws?

Georgia Department of Revenue

Does BOA post agenda 24 hours prior to meeting?

{ref: 50-14-1(e)(1)}

Meetings to be open to public:
(e)(1) Prior to any meeting, the agency holding such meeting shall make available an agenda of all matters expected to come before the agency at such meeting. The agenda shall be available upon request and shall be posted at the meeting site, as far in advance of the meeting as reasonably possible, but shall not be required to be available more than two weeks prior to the meeting and shall be posted, at a minimum, at some time during the two-week period immediately prior to the meeting. Failure to include on the agenda an item which becomes necessary to address during the course of a meeting shall not preclude considering and acting upon such item.

Is the BOA paid at l

{ref: 48-5-294}

Does BOA make pre

Are minutes posted

- Is BOA agenda posted 24 hours prior to meeting?
- Open to the public?

Georgia Department of Revenue

Is the BOA paid at least 20 per day for the time they are discharging their duties, including attending classes?

{ref: 48-5-294}

Does BOA mak

Are minutes pos

{ref: 50-14-1(e)(

documents?

{ref 48-5-300}

Compensation:
Each member of the county board of tax assessors shall be paid as compensation for his services an amount to be determined from time to time by the county governing authority. ***The compensation to be paid to a member of the board shall not be less than $20.00 per day for the time he is actually discharging the duties required of him.*** Attendance at required approved appraisal courses shall be part of the official duties of a member of the board and he shall be paid for each day in attendance at such courses and shall be allowed reasonable expenses necessarily incurred in connection with the courses. The compensation of the members of the board and other expenses as may necessarily be incurred in the performance of the duties of the board shall be paid from the county treasury in the same manner as other payments by the county are made.

- Is BOA compensated for meetings and Training?
- At least $25 per day?

Georgia Department of Revenue

Does BOA make preliminary copy of minutes available for public inspection within 48 hours after meeting?

Are minutes posted online?

{ref: 50-14-1(e)(2)}

documents?

{ref 48-5-300}

Does BOA follow Robert's R

access to minutes:
(2) A summary of the subjects acted on and those members present at a meeting of any agency shall be written and made available to the public for inspection within two business days of the adjournment of a meeting of any agency. The minutes of a meeting of any agency shall be promptly recorded and such records shall be open to public inspection once approved as official by the agency, but in no case later than immediately following the next regular meeting of the agency; provided, however, nothing contained in this chapter shall prohibit the earlier release of minutes, whether approved by the agency or not. Said minutes shall, as a minimum, include the names of the members present at the meeting, a description of each motion or other proposal made, and a record of all votes. In the case of a roll-call vote the name of each person voting for or against a proposal shall be recorded and in all other cases it shall be presumed that the action taken was approved by each person in attendance unless the minutes reflect the name of the persons voting against the proposal or abstaining.

- Is a preliminary copy of minutes available 48 hours after meeting ?
- Posted online (optional)?

documents?

{ref 48-5-300}

Does BOA fol

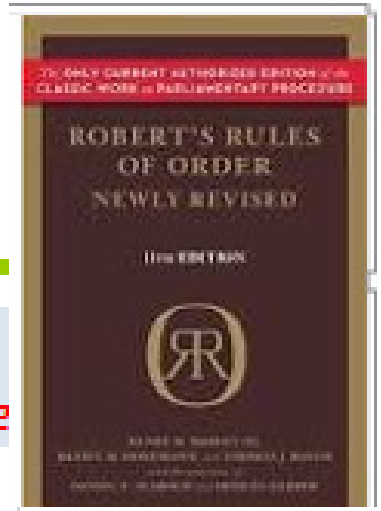
Does the cou

Does the cou

Power to summon witnesses and require production of documents:
Except as otherwise provided in paragraph (2) of this subsection, the county board of tax assessors may issue subpoenas for the attendance of witnesses and may subpoena of any person any books, papers, or documents which may contain any information material to any question relative to the existence or liability of property subject to taxation or to the identity of the owner of property liable to taxation or relevant to other matters necessary to the proper assessment of taxes lawfully due the state or county. Such subpoenas may be issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is

- Is BOA issuing subpoenas when necessary for witnesses and documents?

Georgia Department of Revenue



Does BOA follow Robert's Rules of Order? Yes No

Your text will appear verbatim in the

Does the county have a current copy of the Official Code of Georgia Annotated? Yes No

Does the county have a current copy of the official Revenue Regulations? Yes No

Does the county have an internal policy manual? Yes No

If so, review internal policy manual. Adequate? Yes No

Your text will appear verbatim in the final report

Review minutes. Adequate? Yes No

Are BOA minutes detailed with exhibits attached and referenced?

Georgia Department of Revenue

Has the board of assessors been designated to receive returns?

{ref 48-5-299.1}

If no, wer

{ref: 48-

Does the board c

Designation of board of assessors to receive tax returns:
Upon designation by the tax receiver or tax commissioner pursuant to paragraph (5) of Code Section 48-5-103, it shall be the duty of the board of assessors to receive tax returns as provided under paragraph (4) of Code Section 48-5-103 or to perform all duties of tax receivers or tax commissioners relating to the receiving of applications for homestead exemptions from ad valorem tax, or both, pursuant to such designation.

- Has BOA been designated to receive returns?
- Perform all duties of receiving homestead applications?

Georgia Department of Revenue

If no, were all returns presented to TAO from TCO by April 11th?

{ref: 48-5-301}

Time for presentation of returns by tax receiver or tax commissioner:
(a) Except as provided in subsection (b) of this Code section, not later than April 11 in each year the tax receiver or tax commissioner of each county shall present the tax returns of the county for the current year to the county board of tax assessors. (b) In all counties having a population of not less than 81,300 nor more than 89,000 according to the United States decennial census of 1990 or any future such census, the tax receiver or tax commissioner of each such county shall present the tax returns of the county for the current year to the county board of tax assessors not later than March 11 of that year.

Does the board of tax as

{ref: 48-5-299}

transfer of property wher

- If no to returns, has Tax Commissioner turned them over by April 11th?
- Or March 11th if population not less than 81,300 nor more than 89,000 of 1990 census

Georgia Department of Revenue

Does the board of tax assessor's review for approval, and sign all approved exemptions and covenants?

{ref: 48-5-299}

transfer of property

...or whenever home

...or whenever a pre

Homestead

How does the TAO

{ref: 48-5-40(3)(G)}

Ascertainment of taxable property:
(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

- BOA review, approve and sign exemptions and covenants?

Homestead Exemptions

How does the TAO search for property owners receiving multiple homesteads?

{ref: 48-5-40(3)(G)}

How does the TAO search for deceased owners receiving homestead?

How does the TAO search for property owners receiving homestead who have mailing addresses outside of their county?

What impact does delinquent tax have on applications for homestead exemption?

48-5-40(3)(G):
(G) In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law on only one of the houses. Only one homestead shall be allowed to one immediate family group;

- Does BOA office Audit Homesteads
  - Multiple homesteads
  - Deceased owners
  - Owners not living in county
- What does impact of delinquent tax?

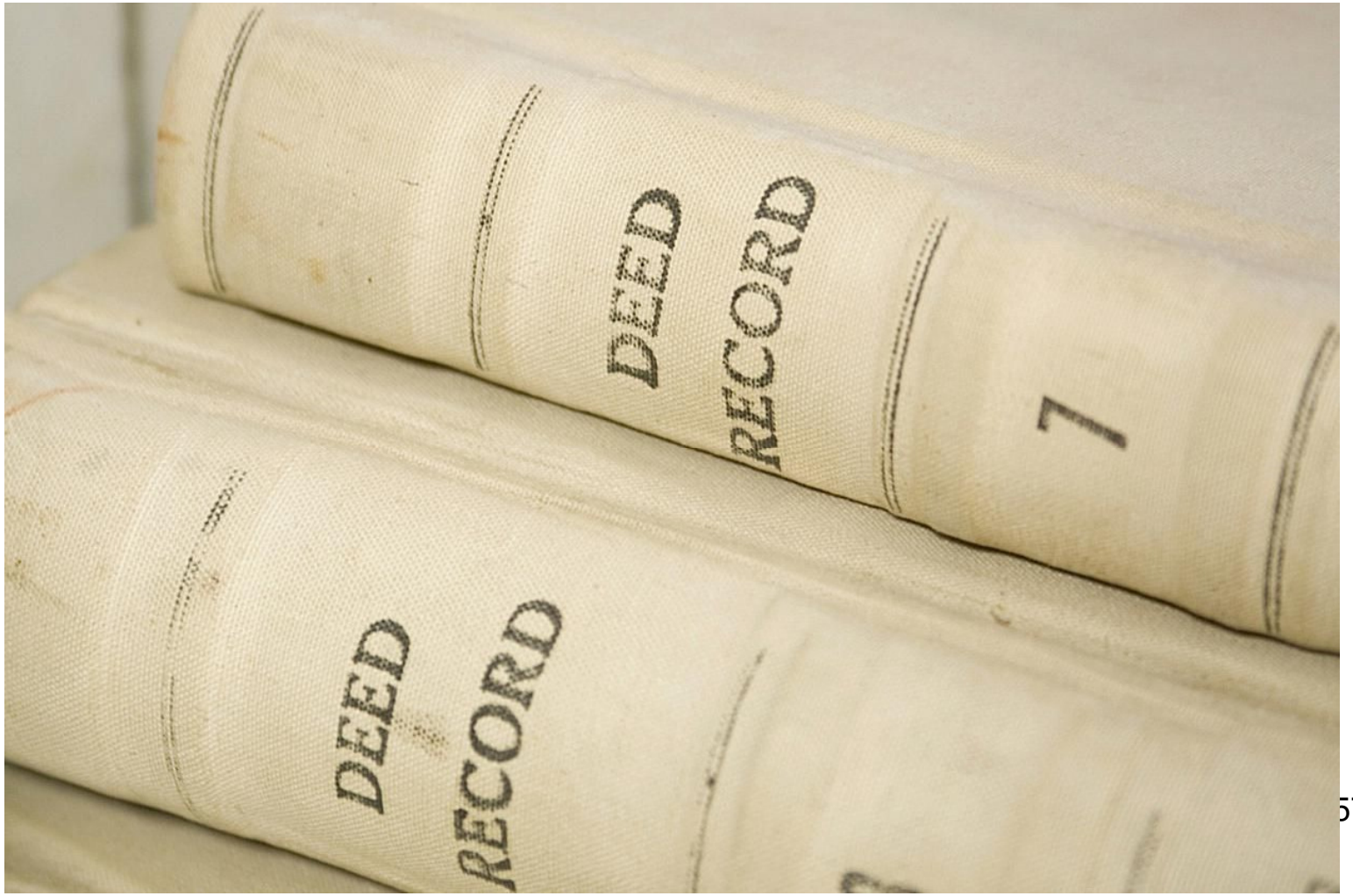
Permits
Does county have building permits?
Is TAO integrated into permit issuance system to ensure accurate parcel numbers found on permits?
Does county have code/permit enforcement?
Frequency TAO receives building permits?
Does county have electronic systematic method of tracking permits?
Does the county make appraisals based solely on declarations made on the building permits?
Does county have other permits (e.g. timber harvest, electrical connection, OTHER)?

- Does BOA office track building permits
  - Certificate of occupancy
  - Electrical, etc.
- Are Appraisal made solely on Declaration of Permits?

- Does BOA office track building permits
  - Certificate of occupancy
  - Electrical, etc.
- Are Appraisal made solely on Declaration of Permits?

Georgia Department of Revenue

Sales Qualification Procedures



Georgia Department of Revenue

Sales Qualification Procedures

Does the county review PT-61's when qualifying sales and how frequently are the sales **reviewed** and **qualified**?

{ref: 560-11-10-.09(2)(b)3}

Frequency?

560-11-10-.09(2)(b)3:
3. Real estate transfer declaration forms. The Department of Revenue has established Form PT-61 for owners to declare the real estate transfer tax due when property is transferred from one owner to another. The appraisal staff shall review all PT-61 forms filed with the clerk of superior court to discover new owners of property and to ascertain if their property has been returned for taxation. When a property owner acquires real property by transfer in the preceding tax year and does not file a return on such property for the current tax year, the appraisal staff shall follow the procedures of this subparagraph to determine if the newly acquired property has been properly returned for taxation.

Does the county process PT-61

Frequency PT61s downloaded a

Does the county process PT-61s electronically?

Frequency PT61s downloaded and processed:

Your text will appear verbatim in the final report

- County should develop local policy regarding the review process of PT-61 forms.

Sales Qualification Procedures

Does the county maintain a record of all sales?

Compliant with APM?

- PT-61's are published weekly and should be reviewed on a weekly basis (Why, Answer is revealed at a later time in this presentation!)
- Current sales list must be published and available as per the APM

{ref: 560-11-10-.09(2)(d)1(ii): list shall include: PIN, sale date, sale price, buyer's name, seller's name, deed book/page, vacant/improved, acres or land size, representativeness criteria reason, digest class & strat from 560-11-2-.21, if available, appraised value for tax year immediately following year of sale}

Georgia Department of Revenue

Sales Qualification Procedures

Does the county verify and extract personal property included in sales?							
{ref: 560-11-10-.09(3)(a)2}							

. Adjustments to the sales to be considered by the appraiser include, but are not limited to, time of sale; location; physical characteristics; partial interest not conveyed; trades or exchanges included; personal property included;

- Sales price in CAMA system should deduct PP to arrive at a net sales price in order to obtain accurate sales ratio

Georgia Department of Revenue

Sales Qualification Procedures

Does the county verify and extract timber value included in sales? Yes No				
{ref: 560-11-10-.09(3)(b)2(v)}				

. Adjustments to the sales to be considered by the appraiser include, but are not limited to, time of sale; location; physical characteristics; partial interest not conveyed; trades or exchanges included; personal property included;

560-11-10-.09(3)(b)2(v):
(v) Standing Timber Value Extraction. When determining the market value of land underlying standing timber, where such standing timber is taxed in accordance with Code section 48-5-7.5, the appraiser shall not rely exclusively on the sales prices of such land that has recently had the timber harvested. Rather he or she shall also consider sales of land with standing timber after the value of such standing timber has been determined in accordance with this subparagraph and deducted from the selling price.

- Sales price in CAMA system should deduct standing timber to arrive at a net sales price in order to obtain accurate sales ratio and to place a correct SB 346 sale value on property.

Georgia Department of Revenue

Sales Qualification Procedures

- Sales price in CAMA system should deduct standing timber to arrive at a net sales price in order to obtain accurate sales ratio and to place a correct SB 346 sale value on property.

Georgia Department of Revenue

Sales Qualification Procedures

Does the county make adjustments for time when using sales older than 12 months?				
{ref: 560-11-10-.09(3)(a)2}				

Adjustments to the sales to be considered by the appraiser include, but are not limited to, time of sale;

- If the County has a sufficient amount of sales, sales older than one year may not be necessary.

Georgia Department of Revenue

CURRENT USE Covenants

Does the county record all pages of all covenants as required by law?

Current Use:

{ref: 48-5-7.4(j)(1)}

Preferential:

{ref: 48-5-7.1(k)}

FLPA:

{ref: 48-5-7.7}

Does the county co

Does the county ver

Current Use:

{ref: 48-5-7.4(w)}

Preferential:

{ref: 48-5-7.1(t)}

FLPA:

{ref: 48-5-7.7 (j)(1)}

48-5-7.4(j)(1):

(j) (1) All applications for current use assessment under this Code section, including the covenant agreement required under this Code section, shall be filed on or before the last day for filing ad valorem tax returns in the county for the tax year for which such current use assessment is sought, except that in the case of property which is the subject of a reassessment by the board of tax assessors an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. An application for continuation of such current use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. Applications for current use assessment under this Code section shall be filed with the county board of tax assessors who shall approve or deny the application. If the application is approved on or after July 1, 1998, the county board of tax assessors shall file a copy of the approved application in the office of the clerk of the superior court in the county in which the eligible property is located. The clerk of the superior court shall file and index such application in the real property records maintained in the clerk's office. Applications approved prior to July 1, 1998, shall be filed and indexed in like manner without payment of any fee. If the application is not so recorded in the real property records, a transferee of the property affected shall not be bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the superior court for recording such applications approved on or after July 1, 1998, shall be paid by the owner of the eligible property with the application for preferential treatment and shall be paid to the clerk by the board of tax assessors when the application is filed with the clerk. If the application is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees advanced by the owner. Appeals from the denial of an application by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311.

- The various statues above direct that ALL covenants MUST be recorded in the deed records in order for the covenant to be valid. FLPA covenants NOT recorded will result in grant funds being adjusted.

Georgia Department of Revenue

PREFERENTIAL Covenar

Does the county record all pages of all covenants as required by law?

Current Use:

{ref: 48-5-7.4(j)(1)}

Preferential:

Preferential:
{ref: 48-5-7.1
FLPA:
{ref: 48-5-7.7
Does the cou

Does the cou
Current Use:
{ref: 48-5-7.4
Preferential:
{ref: 48-5-7.1
FLPA:
{ref: 48-5-7.7

Did the coun
If yes, was th
Did BOA app
If yes, what

48-5-7.1(k):
(k) All applications for preferential assessment, including the covenant agreement required under this Code section, shall be filed on or before the last day for filing ad valorem tax returns in the county for the tax year for which such preferential assessment shall be first applicable. An application for continuation of preferential assessment upon a change in ownership of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. Applications for preferential assessment shall be filed with the county board of tax assessors who shall approve or deny the application. If the application is approved on or after July 1, 1998, the county board of tax assessors shall file a copy of the approved application in the office of the clerk of the superior court in the county in which the eligible property is located. The clerk of the superior court shall file and index such application in the real property records maintained in the clerk's office. Applications approved prior to July 1, 1998, shall be filed and indexed in like manner without payment of any fee. If the application is not so recorded in the real property records, a transferee of the property affected shall not be bound by the covenant or subject to any penalty for its breach. The fee of the clerk of the superior court
for recording such applications approved on or after July 1, 1998, shall be paid by the owner of the eligible property with the application for preferential treatment and shall be paid to the clerk by the board of tax assessors when the application is filed with the clerk. If the application is denied, the board of tax assessors shall notify the applicant in the same manner that notices of assessment are given pursuant to Code Section 48-5-306 and shall return any filing fees advanced by the owner. Appeals from the denial of an application by the board of tax assessors shall be made in the same manner that other property tax appeals are made pursuant to Code Section 48-5-311. As to property approved for preferential assessment prior to July 1, 1998, the county board of tax assessors shall file copies of all approved applications in the office of the clerk of the superior court not later than August 14, 1998, and the clerk shall file, index, and record such approved applications, as provided for in this subsection, with the fee of the clerk of the superior court for filing, indexing, and recording to be paid out of the general funds of the county.

Georgia Department of Revenue

FLPA Covenants

FLPA:

{ref: 48-5-7.7 (j)(1)}

Does the county combin

Does the county verify th

Current Use:

{ref: 48-5-7.4(w)}

Preferential:

{ref: 48-5-7.1(t)}

FLPA:

{ref: 48-5-7.7}

Did the county apply the

48-5-7.7(J)(1):
For each taxable year beginning on or after January 1, 2014, all applications for conservation use assessment under this Code section, including any forest land covenant required under this Code section, shall be filed on or before the last day for filing ad valorem tax appeals of the annual notice of assessment except that in the case of property which is the subject of a tax appeal of the annual notice of assessment under Code Section 48-5-311, an application for forest land conservation use assessment may be filed at any time while such appeal is pending. An application for continuation of such forest land conservation use assessment upon a change in ownership of all or a part of the qualified property shall be filed on or before the last date for filing tax returns in the year following the year in which the change in ownership occurred. Applications for forest land conservation use assessment under this Code section shall be filed with the county board of tax assessors in which the property is located who shall approve or deny the application. Such county board of tax assessors shall file a copy of the approved covenant in the office of the clerk of the superior court in the county in which the eligible property is located. The clerk of the superior court shall file and index such covenant in the real property records maintained in the clerk's office. If the covenant is not so recorded in the real property records, a transferee of the property affected shall not be bound by the covenant or subject to any penalty for its breach.

Combining of Covenants

Does the county combine parcels under a covenant?
Does the county verify the absence of delinquent taxes prior to the release of covenants? Current Use:
{ref: 48-5-7.4(w)}

- Any and all parcels or portions thereof under any existing covenant should never be combined with any other parcels regardless of whether they are in a covenant or not.
- After the BOA and taxpayer sign a covenant and it is recorded, the BOA has no authority to just release it for the sake of combing with other parcels. The statue just does not provide for that.

Release of Covenants

Does the county verify the absence of delinquent taxes prior to the release of covenants?	
Current Use:	
{ref: 48-5-7.4(w)}	(w) At such time as the property ceases to be eligible for current use assessment or when any ten-year covenant period expires and the property does not qualify for further current use assessment, the owner of the property shall file an application for release of current use treatment with the county board of tax assessors who shall approve the release upon verification that all taxes and penalties with respect to the property have been satisfied. After the application for release has been approved by the board of tax assessors, the board shall file the release in the office of the clerk of the superior court in the county in which the original covenant was filed. The clerk of the superior court shall file and index such release in the real property records maintained in the clerk's office. No fee shall be paid to the clerk of the superior court for recording such release. The commissioner shall by regulation provide uniform release forms.
Preferential:	
{ref: 48-5-7.1(t)}	
FLPA:	
{ref: 48-5-7.7(v)}	

- Each of the three primary covenants has the pertinent statue directing confirmation that all taxes prior to the release must be satisfied and paid.(See next slide)
- There is no provision that directs the BOA to check for delinquent taxes before approving a new or continuing an existing covenant. Because of this improper policy, this question has been added to the digest review questionnaire.

Covenants

- *§48-5-7.4(w) At such time as the property ceases to be eligible for current use assessment or when any ten-year covenant period expires and the property does not qualify for further current use assessment, the owner of the property shall file an application for release of current use treatment with the county board of tax assessors who shall approve the release* ***upon verification that all taxes and penalties with respect to the property have been satisfied.***
- *48-5-7.1(t)(t) At such time as the property ceases to be eligible for preferential assessment or when any ten-year covenant period expires and the property does not qualify for further preferential assessment, the owner of the property shall file an application for release of preferential treatment with the county board of tax assessors who shall approve the release* ***upon verification that all taxes and penalties with respect to the property have been satisfied.***
- *(v) At such time as the property ceases to be eligible for forest land conservation use assessment or when any 15 year covenant period expires and the property does not qualify for further forest land conservation use assessment, the qualified owner of the property shall file an application for release of forest land conservation use treatment with the county board of tax assessors where the property is located who shall approve the release* ***upon verification that all taxes and penalties with respect to the property have been satisfied.***

Covenants

Does the county use 2008 land values for all FLPA covenants?

- §48-5-2 (6) "Forest land fair market value" means the 2008 fair market value of the forest land. Such 2008 valuation may increase from one taxable year to the next by a rate equal to the percentage change in the price index for gross output of state and local government from the prior year to the current year as defined by the National Income and Product Accounts and determined by the United States Bureau of Economic Analysis and indicated by the Price Index for Government Consumption Expenditures and General Government Gross Output (Table 3.10.4).

Covenants

Did the county apply the allowable index to FLPA parcels (effective digest year 2010)?

If yes, was the index applied to all FLPA properties?

Did BOA approve index?

If yes, what was the index keyed?

- BOA should approve any application of the annual index factor and such approval should be documented in the BOA minutes.
- BOA is NOT required to apply the annual index, but if they do, then they must apply the correct one and not just choose any index factor.

Covenants

- If a split or new parcel (did not exist in 2008) is entered into FLPA, how does the county determine the 2008 base value for FLPA purposes?
- It is essential that counties retain 2008 digest and parcel data in order to comply with this portion of the statue.
- Counties MUST have access to their parcel lines or GIS data for the 2008 tax year in order to ascertain the 2008 value for splits, combinations, and new parcels.

Georgia Department of Revenue

Covenants

Are current year conservation use values used for all conservation use covenants?	
{ref 560-11-6-.07}	Annually, and in accordance with the provisions and requirements of O.C.G.A. Section 48-5-269, the Commissioner shall propose and promulgate by regulation as specified by the Georgia Administrative Procedure Act, tables and standards of value for current use valuation of properties whose qualifying use is as bona fide conservation use properties. Once adopted by the Commissioner, these tables and standards of value shall be published and otherwise furnished to the boards of tax assessors and shall serve as the basis upon which current use valuation of such qualified properties shall be calculated for the applicable tax year.
Are values applied bas	
{ref 560-11-6-.07}	
Are covenant values lir	
{ref 560-11-6-.07(i)}	

- Use values published annually by DOR
- Use values applied based on Soil Productivity

Georgia Department of Revenue

Covenants

Are covenant values limited to 3% change per year?

{ref 560-11-6-.07(i)}

Does the county have

been authorized by E

{ref 560-11-6-.04}

If No, what m

Does the county mak

{ref 48-5-7.4(a)(1)(C)

560-11-6-.07(i):

(i) Except as otherwise provided, the total current use valuation for any property, including qualified improvements, whose qualifying use is as bona fide conservation use property for any year during the covenant period shall not be increased or decreased by more than three percent from the current use valuation for the immediately preceding tax year or be increased or decreased during the entire covenant period by more than 34.39 percent from its current use valuation for the first year of the covenant period. The limitations imposed herein shall apply to the total value of all the conservation use property that is the subject of an individual covenant including any improvements that meet the qualifications set forth in O.C.G.A. § 48-5-7.4(a)(1); provided, however, that in the event the owner changes the use of any portion of the land or adds or removes therefrom any such qualified improvements, the limitations imposed by this subsection shall be recomputed as if the new uses and improvements were in place at the time the covenant was originally entered. This limitation on increases or decreases shall not apply to the current use valuation of residential transitional property.

- Limited to 3% change annually
- Should be reappraised annually

Georgia Department of Revenue

Covenants

been authorized by BOA)?

{ref 560-11-6-.04}

If No, what metho

Does the county make di

{ref 48-5-7.4(a)(1)(C)(iv)}

Does the county require

{ref 48-5-7.4(b)(2)}

560-11-6-.04(2) & (3):

(2) In those counties where U.S. Department of Agriculture, Natural Resources Conservation Service soil survey maps are available, it shall be the responsibility of the board of tax assessors to delineate the soil types on the tax records of the applicant's property.

(3) In those counties where the board of tax assessors has not been able to obtain U.S. Department of Agriculture, Natural Resources Conservation Service soil survey maps, the board of tax assessors shall determine the soil types of the applicant's property us ing the best information available.

- Updated soils data published periodically online

Covenants

- If the taxpayer submits a certified soil survey of his/her property performed by a certified soil scientist, should the county use that data in lieu of the NRCS soil map?
- Counties should <u>always</u> use the most current data when apply any FMV or USE value to property. See Next slide.

Georgia Department of Revenue

Georgia Department of Revenue

Covenants

Does the county make diligent examination of applications made by LLC or corporate owners to ensure their qualifications according to law?

{ref 48-5-7.4(a)(1)(C)(iv)}

Does the county require add

{ref 48-5-7.4(b)(2)}

s

Has TAO reappraised CU pr

Does the county maintain a

{ref 560-11-6-.05(5)}

Is a CU public notice posted

(iv) A family owned farm entity, such as a family corporation, a family partnership, a family general partnership, a family limited partnership, a family limited corporation, or a family limited liability company, all of the interest of which is owned by one or more natural or naturalized citizens related to each other by blood or marriage within the fourth degree of civil reckoning, except that, solely with respect to a family limited partnership, a corporation, limited partnership, limited corporation, or limited liability company may serve as a general partner of the family limited partnership and hold no more than a 5 percent interest in such family limited partnership, an estate of which the devisees or heirs are one or more natural or naturalized citizens, or a trust of which the beneficiaries are one or more natural or naturalized citizens and which family owned farm entity derived 80 percent or more of its gross income from bona fide conservation uses, including earnings on investments directly related to past or future bona fide conservation uses, within this state within the year immediately preceding the year in which eligibility is sought; provided, however, that in the case of a newly formed family farm entity, an estimate of the income of such entity may be used to determine its eligibility;

- Family Farm Entities must have 80% income derived from such agriculture

Covenants

Does the county require additional information for applications of property under 10 acres?

{ref 48-5-7.4(b)(2)}

48-5-7.4(b)(2):
(2) The owner of a tract, lot, or parcel of land totaling less than ten acres shall be required by the tax assessor to submit additional relevant records regarding proof of bona fide conservation use for qualified property that on or after May 1, 2012, is either first made subject to a covenant or is subject to a renewal of a previous covenant. If the owner of the subject property provides proof that such owner has filed with the Internal Revenue Service a Schedule E, reporting farm related income or loss, or a Schedule F, with Form 1040, or, if applicable, a Form 4835, pertaining to such property, the provisions of this paragraph, requiring additional relevant records regarding proof of bona fide conservation use, shall not apply to such property. Prior to a denial of eligibility under this paragraph, the tax assessor shall conduct and provide proof of a visual on-site inspection of the property. Reasonable notice shall be provided to the property owner before being allowed a visual, on-site inspection of the property by the tax assessor;

Has TAO reappraised CU

Does the county maintai

{ref 560-11-6-.05(5)}

- BOA should require additional information for parcels less than 10 acres
- Schedule E, Schedule F, with form 1040 or Form 4835

Covenants

- BOA should require additional information for parcels less than 10 acres
- Schedule E, Schedule F, with form 1040 or Form 4835

Georgia Department of Revenue

Checking Covenants

Does the county maintain a check of CU properties that lie fallow or idle for more than 2 years in any 5 year period?

{ref 560-11-6-.05(5)}

Is a CU public notice pos 4(t)?

{48-5-7.4(t)}

Is a FLPA public notice p -7.7(u)?

{48-5-7.4(u)}

560-11-6-.05(5):
(5) In addition to the provisions for property subject to the covenant to lie fallow or idle pursuant to O.C.G.A. § 48-5-7.4(p)(2), allowing conservation use property to lie fallow due to economic or financial hardship shall not be considered a change of qualifying use nor a breach of the covenant provided the owner notifies the board of tax assessors on or before the last day for filing a tax return in the county of the land lying fallow and does not allow the land to lie fallow for more than two years within any five-year period.

- Can't lie fallow or idle more than 2 years in 5 year period
- CUVA and FLPA public notice should be posted in lobby of office

48-5-7.4(t):
A public notice containing a brief, factual summary of the provisions of this Code section shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors and in the office of the tax commissioner of each county in this state

48-5-7.4(u):
A public notice containing a brief, factual summary of the provisions of this Code section shall be posted in a prominent location readily viewable by the public in the office of the board of tax assessors and in the office of the tax commissioner of each county in this state

Georgia Department of Revenue

Annual Notice of Covenants

appeal of the TAO initial determination or subsequent change of the:

- ❑ Qualifying use of the property
- ❑ Soil classification of any part or all of the qualified property
- ❑ Valuation of any qualified improvements
- ❑ Assessment ratio utilized with regard to the qualified property
- ❑ Application of the tables of values prescribed by DOR

{ref 560-11-6-.09}	**560-11-6-.09):** You have the right to file an appeal contesting the Board of Assessor's initial determination or subsequent change of the qualifying use of the property, the soil classification of any part or all of the qualified property, the valuation of any qualified improvements, the assessment ratio utilized with regard to the qualified property; as well as with regard to any alleged errors that may have been made by the assessors in the application of the tables and standards of value prescribed by the Commissioner. An appeal, however, may not be made concerning the tables or standards of value prescribed by the Commissioner pursuant to Regulation 560-11-6-.09 to the county Board of Assessors followed by an appeal either to the county Board of Equalization or to Arbitration and in either case, to appeal to Superior Court.
Does the county send the	
{ref 560-11-6-.04(9)(a)}	
Does the county send the	
{ref 48-5-7.4(d)}	
Does the county annually	
{ref 48-5-7.4(b)(3)}	

- Should show soils breakdown on New Approval Notices (CUVA/FLPA)
- Should show the CUVA/FLPA Value on Annual Notice of Assessment

Georgia Department of Revenue

Annual Notice of Breach

Does the county send the 30-day notice of potential breaches as required by law?

{ref 560-11-6-.04(9)(a)}

Does the county send t

{ref 48-5-7.4(d)}

Does the county annual

{ref 48-5-7.4(b)(3)}

approval or denial of cov

If yes, review sample of

If yes, review minutes o

What impact does delin

560-11-6-.04(9)(a):

(9) When property receiving current use assessment and subject to a conservation use covenant is transferred to an estate or heirs by virtue of the death of a covenant owner, and the estate or heirs fail to apply for a continuation of the current use assessment on or before the deadline for filing tax returns in the year following the year in which the death occurred, such failure may be taken by the board of tax assessors as evidence that a breach of the covenant has occurred. In such event in which case the board of tax assessors shall send to any remaining parties to the covenant, whether the estate or the heirs a notice entitled "Notice of Intent to Terminate a Conservation Use Covenant." The notice shall set forth the following:

(a) the requirement of the estate or heirs to the property currently receiving current use assessment to apply for a continuation of the current use assessment within thirty (30) days of the date of postmark of the notice;

- Should send 30 day notice of breach (CUVA/FLPA)

Covenants

- Remember this earlier in this presentation?

Compliant with APM?

- PT-61's are published weekly and should be reviewed on a weekly basis (Why, Answer is revealed at a later time in this presentation!)

- A notice should go out immediately when covenant property is purchased by a non-qualifying owner. Ex.- Timber Company purchases a cuva or Pref tract, or property subject to covenant is foreclosed upon.

Notice of Expiration

Does the county send the 60-day notice of expiring covenants as required by law?

{ref 48-5-7.4(d)}

Does the county a

{ref 48-5-7.4(b)(3)}

approval or denial

If yes, review sam

If yes, review minu

What impact does

Additional Comm

48-5-7.4(d):

(d) No property shall qualify for current use assessment under this Code section unless and until the owner of such property agrees by covenant with the appropriate taxing authority to maintain the eligible property in bona fide qualifying use for a period of ten years beginning on the first day of January of the year in which such property qualifies for such current use assessment and ending on the last day of December of the final year of the covenant period. After the owner has applied for and has been allowed current use assessment provided for in this Code section, it shall not be necessary to make application thereafter for any year in which the covenant period is in effect and current use assessment shall continue to be allowed such owner as specified in this Code section. At least 60 days prior to the expiration date of the covenant, the county board of tax assessors shall send by first-class mail written notification of such impending expiration. Upon the expiration of any covenant period, the property shall not qualify for further current use assessment under this Code section unless and until the owner of the property has entered into a renewal covenant for an additional period of ten years; provided, however, that the owner may enter into a renewal contract in the ninth year of a covenant period so that the contract is continued without a lapse for an additional ten years.

- Should send 60 day notice of expiration (CUVA/FLPA)

Georgia Department of Revenue

CUVA/FLPA 2000 Acre Limit

Does the county annually check for any owners having a beneficial interest in more than 2000 acres in Conservation/preferential covenant?

{ref 48-5-7.4(b)(3)}

approval or denial of co

If yes, review sample o

If yes, review minutes

What impact does deli

48-5-7.4(b)(3):
(3) No property shall qualify as bona fide conservation use property if such current use assessment would result in any person who has a beneficial interest in such property, including any interest in the nature of stock ownership, receiving in any tax year any benefit of current use assessment as to more than 2,000 acres. If any taxpayer has any beneficial interest in more than 2,000 acres of tangible real property which is devoted to bona fide conservation uses, such taxpayer shall apply for current use assessment only as to 2,000 acres of such land;

- Should check CUVA registry annually (www.wingap.net)

Links

Related Links

- COVREG (password required) - 2014 (updated June 30 2015)
- COVREG (password required) - 2015 (updated June 28, 2016)

Georgia Department of Revenue

CUVA/FLPA 2000 Acre Limit

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- Should check CUVA registry annually (www.wingap.net)

Links

Related Links

- COVREG (password required) - 2014 (updated June 30 2015)
- COVREG (password required) - 2015 (updated June 28, 2016)

CUVA 2000 Acre Limit

approval or denial of covenant applications?

If yes, review sample of recommendations presented to BOA. Adequate?

If yes, review minutes of meetings where recommendations presented. Found in minutes?

What impact does delinquent tax have on applications for covenants?

- Should record approval and denials in BOA minutes
- Appraisal staff should make recommendations based on info gathered from Field Review. (PRC's, aerial photos, etc.) (Should be kept with original application file)

Public Utility Equalized Ratio

DOR Ratio Proposed
County Ratio Used
Final Ratio Billed by County

Examine PT-201 Notices of Assessment for PU - confirm ratio, date mailed, chairman signature
Did TAO mail PU notices within 30 days of receipt?
{ref 48-2-18(d)}
Did BOA Chair
If equalized rati

48-2-18(d):
(d) Within 30 days after receipt of the proposed digest of assessments, the county board of tax assessors shall make the final assessment of the property in question and provide notice to the taxpayer. Such notice and any appeal therefrom shall be accomplished as is provided by Code Sections 48-5-306 and 48-5-311. In the event of an appeal, the department shall, upon request of the local board of tax assessors and without any charge or cost therefor, provide the local board of tax assessors with any and all technical assistance available from the resources of the department, including without limitation expert testimony by the employees of the department.

- Approval of Equalized Ratio by BOA
- Signature of Chairman of BOA
- PT-201 Notices should be mailed within 30 days of receipt
- Appraisal staff should make recommendations based on info gathered from Field Review. (PRC's, aerial photos, etc.) (Should be kept with original application file)

Georgia Department of Revenue

Public Utility Equalized Ratio

Tax District	Equalized Ratio	Equalized Value	40% Value	Millage Rate	Actual Revenue	Revenue at 40%	Revenue Lost
	0.3308	205440	248416	0.33360	$68,535	$82,872	$14,337
	0.3308	549923	664961	0.42321	$232,733	$281,418	$48,685
	0.3308	698270	844341	0.36270	$253,263	$306,242	$52,980
	0.3308	493703	596981	0.41820	$206,467	$249,657	$43,191
	0.3308	4730280	5719807	0.27960	$1,322,586	$1,599,258	$276,672
Total Loss Revenue of Utility Digest							$435,864

- DOR Agent can calculate estimated loss for falling below 38%

Georgia Department of Revenue

Manufactured Housing

Date Manufactured Housing Digest was submitted to Tax Commissioner.

{ref 560-11-9-.08(5)}

Did BOA review valuations and

{ref: 48-5-299}

560-11-9-.08(4):
(5) On or before January 5th of each year, a county's board of tax assessors shall return to the tax commissioner the mobile home digest with the proposed assessments.

- MFG Housing Digest Due on or before January 5
- BOA approval of values should be recorded in minutes

Georgia Department of Revenue

Manufactured Housing

Did BOA review valuations and approve? Yes No

{ref: 48-5-299}

Date of review a

Were valued rev

{ref 560-11-9-.08

Was digest sub

{ref 560-11-9-.08

48-5-299

(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law. In all cases where the full amount of taxes due the state or county has not been paid, the board shall assess against the owner, if known, and against the property, if the owner is not known, the full amount of taxes which has accrued and which may not have been paid at any time within the statute of limitations. In all cases where taxes are assessed against the owner of property, the board may proceed to assess the taxes against the owner of the property according to the best information obtainable; and such assessment, if otherwise lawful, shall constitute a valid lien against the property so assessed.

- Duty of BOA to diligently seek out property owned

Georgia Department of Revenue

Appraisal Staff Duties

Does the appraisal staff issue a notice of manufactured homes not displaying a current decal?

{ref: 48-5-263(b)(11)}

Does the appraisal staff fo
decals within 30 days at

{ref 560-11-9-.05(4)}

48-5-263(b)(11):
(11) Inspect mobile homes located in the county to determine if the proper decal is attached to and displayed on the mobile home by the owner as provided by law; notify the residents of those mobile homes to which a decal is not attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the tax collector or tax commissioner a periodic list of those mobile homes to which a decal is not attached.

- Duty of Appraiser (I,II,III,IV) to issue notice of not displaying decal

Georgia Department of Revenue

Appraisal Staff Duties

Does the appraisal staff forward a list to the Tax Commissioner and Authorized Agent of manufactured homes discovered that are not displaying decals within 30 days at the end of each quarter, or more frequently at the appraisal staff's discretion?

{ref 560-11-9-.05(4)}

physical location, ta

{ref 560-11-9-.08(1)}

Has county designat

{ref 560-11-9-.05(3)}

560-11-9-.05(4):
(4) Within 30 days after the end of each calendar quarter, or more frequently at the property appra isa l staff's discretion, the property appraisa l staff shall forward to the tax commissioner and the authorized agent, if one has been appointed, a list of mobile homes discovered during the quarter, if any, that are not displaying the required mobile home decal. The list shall contain the information set forth in Regulation 560-11-9-.08(1) to enable these officials to locate and identify each mobile home thereon.

- Duty of Appraiser (I,II,III,IV) to provide list to Tax Commissioner of those not displaying decal
- Within 30 days end of quarter
- Or time more frequent

Appraisal Staff Duties

- List shall contain:

physical location, tax district, assessment.

{ref 560-11-9-.08(1)}

Has county designated agen

{ref 560-11-9-.05(3)}

Valuation of manufactured h

10th of each year, or on a dif

{ref 560-11-9-.08(1)}

Number of manufactured hol

560-11-09-.08(1):

(a) The list sent by the county's tax commissioner shall contain the following information regarding each mobile home:

(1) Manufacturer, model, and year;

(2) Serial number;

(3) Size;

(4) Owner's name and address;

(5) Map and parcel number (if a map and parcel number has previously been assigned by the board of tax assessors);

(6) The mobile home's physical location, street address, lot number, and park name (if applicable and known);

(7) Tax district; and

(8) Assessment (if set by the board of tax assessors).

Georgia Department of Revenue

Agent for Citations

Has county designated agent for issuance of citations?

{ref 560-11-9-.05(3)}

Valuation of manufactured

10th of each year, or on a

560-11-9-.05(3):
The county governing authority may appoint an agent authorized under O.C.G.A. Section 15-10-63 to issue citations to owners failing to properly display mobile home decals. Such agent may be a member of the board of tax assessors, a member of the appraisal staff or some other designee suitable to the county governing authority. The county governing authority shall notify the county appraisal staff of the name of the authorized agent within 5 days of the agent's appointment.

- BOC may appoint agent for citations
- If agent is Appraiser, may issue notice and citation simultaneously

Valuation Methods

- Manufactured Home is appraised as real property using any one or combination of the following:
  - ***(A) NADA***
  - ***(B) MARSHALL & SWIFT***
  - ***(C) ANY OTHER MODEL THAT USES COMMONLY USED APPRAISAL TECHNIQUES***

    Note * perform ratio analysis to adjust your model
  - Added to the real property digest and the proper Digest Classification/Stratification shall be applied
  - Be Consistent
    - *Value the same as any other "homesteaded" manufactured home*
    - *Future Trends may warrant other valuation practices*

NADAguides.com

Marshall & Swift® SwiftEstimator®

WinGAP 4.5.4
Build: "212"
© 2014 Gap Group Inc.

Georgia Department of Revenue

Decals (Location Permits Sold)

10th of each year, or on a different schedule agreed upon by both the TAO and TCO?

{ref 560-11-9-.08(1)}

560-11-9-.08(1):
(1) On the tenth day of each month, a county's tax commissioner shall report to the board of tax assessors a list of all mobile homes for which during the preceding month:

Number of manufacture

- Input decal year and decal number in CAMA system

Decal Yr	2017	Decal No	1501
Serial No	H802085GLR		

- If certificate of permanent location input year and "DMVS"

Decal Yr	2017	Decal No	DMVS
Serial No	H802085GLR		

Decals Compliance

Does appraisal staff inspect all manufactured homes located in the county?

{ref: 48-5-263(b)(11)}

48-5-263(b)(11):
(11) Inspect mobile homes located in the county to determine if the proper decal is attached to and displayed on the mobile home by the owner as provided by law; notify the residents of those mobile homes to which a decal is not attached of the provisions of Code Sections 48-5-492 and 48-5-493; and furnish to the tax collector or tax commissioner a periodic list of those mobile homes to which a decal is not attached.

- Appraisal staff should inspect and track MFG Homes
- Ensure displaying of decal compliance

Exempt Property

Does the county include exempt property in their three-year review plan required by APM?

{ref 48-5-263(b)(4), 560-11-10-.09(2)(d)(4)(iii)}

Enter Questionable Exempt Properties on Exempt Property List Tab Below

48-5-263(b)(4):
(4) Prepare annual appraisals on all tax-exempt property in the county and submit the appraisals to the county board of tax assessors;

560-11-10-.09(2)(d)(4)(iii):
(iii) Field review frequency. All real property parcels should be physically reviewed at least once every three years to ascertain that property information records are current.

- Appraisal staff should review exempt properties
- Prepare list for BOA review annually

Georgia Department of Revenue

Personal Property Review					
Valuation					
Property Strata	***RES***	***AGR***	***COM***	***IND***	***Totals***
A – Aircraft	41				41
B – Boats	160				160
I – Inventory		2	262	4	268
P – Freeport				13	13
F – MEFF		17	1151	19	1187
Z – Other					0
			Totals		1669
			Less I & P		281
			Net Accounts		1388

Total Personal Accounts	1,388
Number of Mfg Housing	
Number of PP Appraisers	1
Parcels Per Appraiser Ratio	1,388

Note: Standard on Ratio Studies, International Association of Assessing Officers, 1999 establishes the following recommended staffing for personal property appraisal. "One employee should be assigned for every 2,000 – 4,000 accounts. The appropriate number depends on the complexity of the requirements, that is inclusion of intangibles, inventories, household goods, agricultural products, motor vehicles and complex exemptions." Experience shows that in Georgia accounts-per-employee ratios greater than 2,200 to one (1,500 to one in very small jurisdictions and 3,000 to one in very large jurisdictions) should be viewed with some concern. Similarly, an accounts-per-appraiser ratio greater than 4,000 to one may cause concern.

Personal Property

Has designated Personal Property appraiser successfully completed Course III?

{ref: 48-5-268}

How are you det

Does the county

48-5-268(b)(2):
(2) In all counties except Class I counties, the chief appraiser shall designate at least one person on the county appraisal staff to be responsible for the appraisal of tangible personal property. Any person or persons so designated shall be required to attend the standard approved training courses operated by the department in accordance with this subsection as part of their duties specified in subsection (b) of Code Section 48-5-263.

- Appraiser must be designated for discovery, valuation and auditing of personal property
- Appraiser must attend course III-Valuation of Personal Property

Life Groups

How are you determining life groups for assets?

{ref. APM 560-11-10-(.08)(5)(f)(4)(ii)}

Does the county use a market risk factor

If yes, what factor do you use?

How does the county appraise machinery
replaced, then add new item as new acqu

{ref. APM 560-11-10-(.08)(5)(b)(3)}

the state?

{ref. APM 560-11-10(.08)(f)(4)(iii), (iii)(I),

560-11-10-(.08)(5)(f)(4)(ii):
Economic life groups. When determining the basic cost approach value of machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall separate the individual items of property into four economic life groupings that most reasonably reflect the normal economic life of such property as specified in this subparagraph. The appraiser shall use Table B-1 and B-2 of Publication 946 of the U. S. Treasury Department Internal Revenue Service, as revised in 1998, to classify the individual asset into the appropriate economic life group. For property that does not appear in such publication, the appraisal staff may determine the appropriate economic life group based on the best information available, including, but not limited to, the property owner's history of purchases and disposalf

- IRS 946 Table B-1 and B-2

CIP Risk Factor

Does the county use a market risk factor when appraising construction in progress as suggested in the APM 560-11-10(.08)(5)(b)(2)?

If yes, what factor do you use?

{ref. APM 560-11-10-(.08)(5)(b)(2)}

How does the county appraise machine … value c
replaced, then add new item as new acc

{ref. APM 560-11-10-(.08)(5)(b)(3)}

the state?

{ref. APM 560-11-10(.08)(f)(4)(iii), (iii)(I

What percent good does the county use

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

approach?

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

What valuation approach does the coun

560-11-10(.08)(5)(b)(2):
Property owners who are constructing or installing a large piece or line of production equipment may be required by generally accepted accounting principles to accrue the total costs associated with such equipment in a holding account until the construction or installation is complete and the equipment is ready for production, at which time, the property owner is permitted by such principles to post the total accrued cost to a fixed asset account, taking appropriate depreciation. If such holding account is maintained by the property owner, the appraisal staff shall consider the accrued total cost reported in the property owner's holding account when appraising such property. Construction in progress shall be appraised in the same manner as other similar personal property taking into account that there may be little or no physical deterioration on such property and that the fair market value may be diminished due to the incomplete state of construction. If comparable sales information of personal property under construction is generally not available and there is no other specific evidence to measure the probable loss of value if the property is sold in an incomplete state of construction, the appraisal staff may multiply the identified total cost of construction by a uniform market risk factor of .75.

- Appraisal staff should apply market risk
- Appraisal staff may use .75 factor for risk

Overhauled Equipment

How does the county appraise machinery and equipment that has been overhauled? (reverse trend cost of new to estimate the value of old item replaced, then add new item as new acquisition)

{ref. APM 560-11-10-(.08)(5)(b)(3)}

the state?

{ref. APM 560-11-10(.08)(f)(4)(iii), (i

What percent good does the county

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

approach?

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

What valuation approach does the c

Type	Mo
MEFF	

560-11-10-(.08)(5)(b)(3):
3. Overhauls. When appraising machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall consider the cost of all expenditures, both direct and indirect, relating to any efforts to overhaul an asset to modernize, rebuild, or otherwise extend the useful life of such asset. The following procedure is to be used by the appraisal staff to estimate the value of an overhauled asset: An adjustment to the original cost of the asset is made to reflect the cost of the components that have been replaced. The cost of the overhaul is divided by an index factor representing the accumulated inflation or deflation from the year of acquisition of the asset on which the overhaul was performed to the year of the overhaul. This amount is then subtracted from the original cost of the asset being overhauled. The remainder is then multiplied by the composite conversion factor for the year of the original acquisition as specified in Rule 560-11-10-.08(5)(f)4.(iii) of this section. The current year's composite conversion factor is then applied to the cost of the overhaul, and these two figures are combined to represent the estimate of value for the overhauled asset.

- Reverse trend cost of new to estimate the value of old
- Add new item as new acquisition

Georgia Department of Revenue

Salvaged Equipment

What percent good does the county use when appraising salvage machinery and equipment?

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

approach?

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

What valuation approach does the co

Type	Me

APM 560-11-10(.08)(5)(f)(4)(v):
(v) Salvage value. Once personal property is taken out of service at or after the end of its typical economic life, it shall be considered salvage until disposed of and the appraiser shall determine a basic cost approach value by taking ten percent of the original cost new of such property. The basic cost approach value for property withdrawn from active use but retained as backup equipment shall be one-half the basic cost approach value otherwise applicable for such property.

- 10% of original cost new

Georgia Department of Revenue

Backup Equipment

How does the county appraise machinery and equipment that has been taken out of service and held for backup when using the basic cost approach?

{ref. APM 560-11-10(.08)(5)(f)(4)(v)}

What valuation approach does the co

Type	Met
MEFF	
BOATS	
AIRCRAFT	

APM 560-11-10(.08)(5)(f)(4)(v):
(v) Salvage value. Once personal property is taken out of service at or after the end of its typical economic life, it shall be considered salvage until disposed of and the appraiser shall determine a basic cost approach value by taking ten percent of the original cost new of such property. The basic cost approach value for property withdrawn from active use but retained as backup equipment shall be one-half the basic cost approach value otherwise applicable for such property.

- 50% Percent of original cost new

Georgia Department of Revenue

Machinery & Equipment

When using the basic cost approach to appraise machinery and equipment does the county use the composite conversion factors furnished by the state?					
{ref. APM 560-11-10(.08)(f)(4)(iii), (iii)(I), (iii)(II), (iii)(III), and (iii)(IV)}					

- Basic Cost Approach
- Does the appraiser use the composite conversion factors furnished by State?

Georgia Department of Revenue

Valuation Approaches

What valuation approach does the county use to value:

Type	Method	Source	Schedule	
MEFF	Cost			
BOATS	Market	ABOS BOOK	Retail	*(example: High, Low, Retail/CODE, SRP)*
AIRCRAFT	Market	VREF		VREF online for 2015 and Purchased Book for 2016
INVENTORY	Cost			
OTHER	Depends			

- Basic Cost Approach MEFF
- Market (ABOS) Boats
- VREF for Aircraft
- Cost for inventory?

Georgia Department of Revenue

Marine Valuation & Auditing

Is the County assigning fair market value to all marine property?
How are you appraising boat motors?
How are you appraising boat trailers?
DNR link for boats

Number of Boats in CAMA system	160
Number of boats on DNR List	919
Percentage	0.17410229

- Are Boat Motors valued?
- Boat Trailer values backed out
- DNR link for boats registered
- Auditing of DNR list vs CAMA

Freeport with 0 Taxable Inventory

How many approved Freeport accounts have zero taxable inventory? Comments
(Explanation: Many companies include all inventory on site in one of the three categories on the Freeport exemption form and return NO taxable inventory such as supplies, packing material, etc…)
{ref 48-5-48.2}

- Supplies, packaging material, etc. are taxable?

Freeport with 0 Taxable Inventory

How many approved Freeport accounts have zero taxable inventory? Comments
(Explanation: Many companies include all inventory on site in one of the three categories on the Freeport exemption form and return NO taxable inventory such as supplies, packing material, etc…)
{ref 48-5-48.2}

- Supplies, packaging material, etc. are taxable?

Reappraisal Procedures

Are all personal property items annually reappraised or only those accounts who file a return?

- Reappraise and apply depreciation to assets to those who only file return?
- Appraisers should appraise all accounts annually

Penalty for Unreturned

Is the county applying a penalty for unreturned personal property?

{ref 48-5-299(2)(B) and 48-5-20(b)(1)&(2)}

If yes, how is it being calculated?

Forms

penalty:
(B) In all cases in which unreturned property is assessed by the board after the time provided by law for making tax returns has expired, the board shall add to the assessment of the property a penalty of 10 percent, which shall be included as a part of the taxable value for the year.

- Is county applying 10% penalty?
- Unreturned portion only?

Georgia Department of Revenue

Personal Property Forms

Forms

Is the county using authorized personal property returns and schedules as required in the APM 560-11-10(.08)(3)(b)(1) and (c)(1)?

PT-50A

PT-50M

PT-50P

PT-50PF

- Must use State forms

BUSINESS PERSONAL PROPERTY TAX RETURN
THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION
RETURN COMPLETED FORM TO ADDRESS LISTED BELOW.

TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
DUE DATE	MAP AND PARCEL I.D. NO.	NAICS NO.

COUNTY NAME AND RETURN ADDRESS

TAXPAYER NAME AND ADDRESS

BUSINESS PHYSICAL LOCATION

To avoid a 10% penalty on items not previously returned, file not later than the due date listed above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. §48-5-299 and §48-5-300. The return and supporting schedule must be completed and returned in order for property to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C)

IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.

NAME:

ADDRESS:

CITY, STATE, ZIP:

The values from Schedules A, B, and C should be listed below. If these values, in your opinion, do not reflect fair market value then you may list your estimate of value under the column headed Taxpayers Returned Value.

LINE	PERSONAL PROPERTY STRATA	TAXPAYER RETURNED VALUE, AS OF JAN. 1	IINDICATED VALUE FROM SCHEDULES A, B, & C	FOR TAX OFFICE USE
F.	**Furniture/Fixtures/Machinery/Equipment** — includes all fixtures, furniture, office equipment, computer hardware, production machinery, off-road vehicles, farm equipment and implements, tools and implements of manual laborers' trade, leasehold improvements personal property in nature and construction in progress personal property in nature.			
I.	**Inventory** — Includes all raw materials, goods in process, finished goods, livestock and agricultural products, all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services, floor planned inventory and spare parts. Does not include inventory receiving Freeport Exemption under O.C.G.A. § 48-5-48.2.			
P.	**Freeport Inventory** — Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2			
Z.	**Other Personal** — Includes all personal property not otherwise defined above.			
	TOTALS →			

It shall be the duty of the county Board of Tax Assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.

TAXPAYER'S DECLARATION

"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."

TAXPAYER OR AGENT X _____ Signature

PLEASE PRINT OR TYPE NAME _____

TITLE _____ DATE: _____ PHONE NUMBER: _____

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Audit Verification Program

Audit and verification program {ref 560-11-10-.08(4)(d), (d)(1) and (4)(e)}

Is the county performing audits of personal property accounts as recommended in the APM 560-11-10(.08)(4)(d), (d)(1) and (4)(e)?

Has the BOA approved Audit Selection Criteria?

Audit selection criteria: (Copy and Paste in comment box)

Number of Audits	Desk		Deta
Value Discovered	Desk		Deta

560-11-10(.08)(4)(d), (d)(1) and (4)(e):
Audit selection criteria. The appraisal staff shall recommend to the board of tax assessors a review and audit selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of Code section 48-5-299. All personal property accounts should be reviewed or audited at least once every three years.

- Appraisal Staff submits audit selection criteria
- BOA adopts audit selection criteria
- Should be fair, unbiased and developed per 48-5-299
- Audit every account every 3 years

Georgia Department of Revenue

Audit Verification Program

Number of Audits	Desk	?	Detailed	68
Value Discovered	Desk	?	Detailed	$11,056,317
Audit Personnel: In-house / Vendor				
Number of Auditors				

- Appraisal Staff should track number of desk and detailed audits and discovery amounts

Appraisal Procedures Manual

- Appraisal Staff should follow the Appraisal Procedures Manual
- 560-11-10

Georgia Department of Revenue