



Georgia Department of Revenue

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



Georgia Department of Revenue

February 19, 2018
Local Government Services



Georgia Department of Revenue

2018 DIGEST SUBMISSION

Due on or before September 4 (Tuesday)



Georgia Department of Revenue

The Tax Digest is a listing of assessments and exemptions

Real and Personal Property

Timber

Mobile Homes

Motor Vehicles

Heavy Duty Equipment

Public Utilities



Georgia Department of Revenue

Who's Responsible?

Tax Commissioner

Tax Assessor

County Board of Commissioners

County Board of Education



Georgia Department of Revenue

BOARD OF ASSESSORS

Approve/Deny Exemptions

Classify and Stratify property

Determine values:

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

Work through taxpayer appeals

Various certifications and reports

TAX COMMISSIONER

Compile Consolidation sheets
and worksheets

Forward digest values to board of
commissioners and school

Certify PT32.1 Percentage of tax
increase

Certify and submit digest to DOR

Bill, Collect, and Disperse Tax

Request FLPA Grant



Georgia Department of Revenue

BOARD OF COMMISSIONERS BOARD OF EDUCATION

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



Georgia Department of Revenue

Assessors Shall Complete Revisions

OCGA 48-5-302 requires assessors to complete revision & assessment of returns by **July 15**. The installment counties must still complete revisions by June 1st.





Georgia Department of Revenue

Incomplete or Improper Digests

OCGA 48-5-205 sets deadline to submit digest to Revenue Commissioner by **September 1st**

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

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



Georgia Department of Revenue

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

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



Georgia Department of Revenue



The Check List

COUNTY _____

SUBMISSION DATE _____

2018 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

	ITEM	NOTES
1.	Consolidation Sheets : Must provide signed hardcopy and electronic XML data file.	State sheets with correct exemptions required
a.	Motor Vehicle Values Used? Total of 2017 values?	
b.	Timber Values Used? Total of values from 4 qtrs reports for 2017?	
c.	Mobile Home Values Used? Total of values from Assessors digest?	
d.	Heavy Duty Equipment Values Used? Total of 2017 Billings?	
2.	PT-35 Form – County & School levies included? Signed by Chairman?	LOST: INS:
3.	PT-38 Forms - City(s) levy	
4.	Taxpayer Brochure	



Georgia Department of Revenue

1. CONSOLIDATION SHEETS

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

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



Georgia Department of Revenue

PT-10A (Rev. 1/18)

CONSOLIDATION AND EVALUATION OF DIGEST 2018

COUNTY NAME:				COUNTY NO:				TAX DISTRICT NAME:				TAX DISTRICT #:			
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RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				PROPERTY TYPE
Code		Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	40% Value		
R1				J3				E0				PROPR
R3				J4				E1				Residentia
R4				J5				E2				Residentia
R5				J9				E3				Historic
R6								E4				Agriculture
R9								E5				Preference
RA								E6				Conservati
RB								E7				Brownfield
RF								E8				Forest Lan
RI								E9				Environme
RZ								TOTAL				Commercial
												Industrial
												Public Util
												Motor Vehi
												Mobile Ho
												Heavy Dub
												Timber - 10
												Gross Digs
												Exemption
												Net Bond t

RESIDENTIAL TRANSITIONAL				FLPA FAIR MARKET ASSEMT				HOMESTEAD & PROPERTY EXEMPTIONS			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	M&O AMOUNT	BOND AMOUNT
T1				F3				S1			
T3				F4				S2			
T4				F5				S3			
				F9				S4			
				TOTAL				S5			
								S6			
								S7			
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								S100			

PROPERTY CLASSIFICATIONS

R - RESIDENTIAL - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property owned by individuals which has not acquired a business situs elsewhere and is not otherwise utilized for agricultural, commercial, or industrial purposes.
T - RESIDENTIAL TRANSITIONAL - Classifies land and improvements receiving current use assessment under O.C.G.A. §48-5-7.4 due to its proximity to or location in a transitional area.
H - HISTORIC - Classifies land and improvements receiving preferential assessment under O.C.G.A. §§ 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.
A - AGRICULTURAL - Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage improvements. Also includes all personal property owned by individuals which is not connected with the farm unit but has not acquired a business situs elsewhere and the personal property connected with the farm unit which shall include the machinery, equipment, furniture, fixtures, livestock, products of the soil, supplies, minerals and off-road vehicles.
P - PREFERENTIAL - Classifies land and improvements receiving current use assessment under O.C.G.A. §48-5-7.1 due to its devotion to bona fide agricultural purposes.
V - CONSERVATION USE - Classifies all land and improvements receiving current use assessment under O.C.G.A. §48-5-7.1 due to its good faith production of agricultural products or timber.
B - BROWNFIELD PROPERTY - Classifies all land and improvements receiving preferential assessment under O.C.G.A. §48-5-7.6 due to its release of hazardous waste, constituents and substances into the environment.
J - FOREST LAND CONSERVATION USE - Classifies all land receiving current use assessment under O.C.G.A. §48-5-7.7 due to its good faith production of timber.
F - FOREST LAND FAIR MARKET VALUE - Classifies all land assessed according to O.C.G.A. §48-5-2(6) due to its good faith production of timber.
W - ENVIRONMENTALLY SENSITIVE - Classifies all land receiving current use assessment under O.C.G.A. §48-5-7.4 due to its certification as environmentally sensitive property by the Georgia Department of Natural Resources.
C - COMMERCIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either the wholesale or retail level. Also includes multi-family units having four or more units.
I - INDUSTRIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.
U - UTILITY - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all real and personal property of railroads, railroad equipment car companies, public utility companies, and airline company flight equipment.

STRATA FOR REAL PROPERTY	STRATA FOR PERSONAL PROPERTY
1 - IMPROVEMENTS - Includes all inground and above ground improvements that have been made to the land including leasehold improvements and excluding all production and storage improvements utilized in the operation of a farm unit and those improvements auxiliary to residential and agricultural dwellings not included in the Production/Storage/Auxiliary stratum. Land is not included in this stratum.	A - AIRCRAFT - Includes all airplanes, rotocraft and lighter-than-air vehicles; including airline flight equipment to be returned to the State Revenue Commissioner.
2 - OPERATING UTILITY - Includes all real and personal property of a public utility, tangible and intangible, utilized in the conduct of usual and ordinary business. Real and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be designated non-operating property and shall be included in the appropriate alternative strata.	B - BOATS - Includes all craft that are operated in and upon water. It shall include the motors, but not the land vehicles.
3 - LOTS - Includes all land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.	I - INVENTORY - Includes all raw materials, goods in process and finished goods. It shall include livestock and products of the land, water and air. It shall include all consumable supplies used in the process of manufacturing, distribution, storing or merchandising of goods and services. It shall not include inventory receiving freeport exemption under §48-5-48.2
4 - SMALL TRACTS - Includes all land which is normally described and appraised in terms of small acreage, which is of such size as to favor multiple uses.	P - FREEPORT INVENTORY - Includes all inventory receiving freeport exemption under O.C.G.A. §48-5-48.2.
5 - LARGE TRACTS - Includes all land which is normally described and appraised in terms of large acreage, which is of such size as to limit multiple uses, e.g., cultivatable lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between small tracts shall be designated by the Board of Tax Assessors as being that where the market price per acre reflects a distinct and pronounced change as the size of the tract changes. In the event the breakpoint cannot be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than 5 acres nor more than 25 acres.	F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT - Includes all fixtures, furniture, office equipment, computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm implements, and tools and implements of trade of manual laborers.
6 - PRODUCTION/STORAGE/AUXILIARY - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.	Z - OTHER PERSONAL - Includes all other personal property not otherwise defined.
9 - OTHER REAL - Includes leasehold interests, mineral rights, and all real property not otherwise defined.	
	EXEMPT PROPERTY CODES
	E0 - Non-profit homes for the aged
	E5 - Charity hospitals
	E1 - Public Property
	E6 - Educational institutions
	E2 - Places of religious worship & no income residences
	E7 - Air and water pollution equipment
	E3 - Property used for charitable purposes
	E8 - Farm products in hands of producer
	E4 - Places of religious burial
	E9 - Other



Georgia Department of Revenue

State Homestead Codes

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



Georgia Department of Revenue

State Exemption Codes

SP – Personal Property valued less than \$7500

SF – Freeport

ST – Residential Transitional

SH – Landmark/Rehabilitated Historic

SA – Preferential

SV – Conservation Use

SB – Brownfield

SJ – Forest Land Conservation

SN – Inventory of a business

SW – Environmentally Sensitive



Georgia Department of Revenue

Exempt Property Codes

EXEMPT PROPERTY CODES

EO – *Non-profit home for the aged.*

E1 – *Public Property.*

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

E3 – *Property used for charitable purposes.*

E4 – *Places of religious burial.*

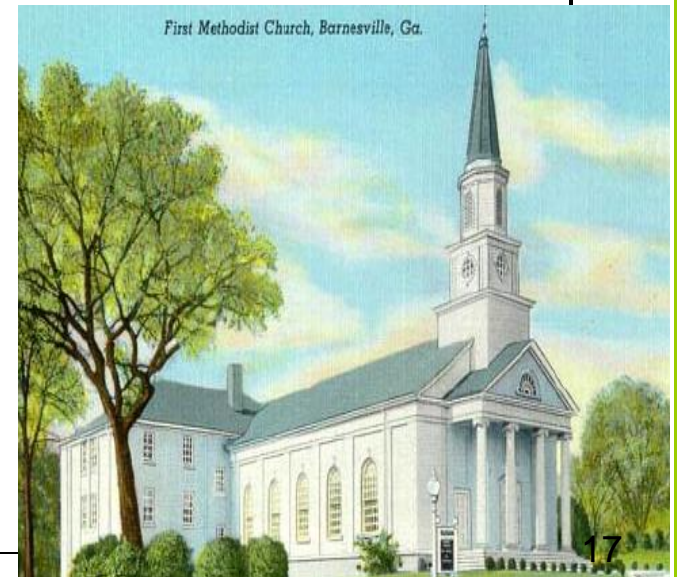
E5 – *Charity hospitals.*

E6 – *Educational institutions.*

E7 – *Air and water pollution equipment.*

E8 – *Farm products in hands of producer.*

E9 – *Other.*





Georgia Department of Revenue

Produce a consolidation sheets for every levy....

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



Georgia Department of Revenue

<https://dor.georgia.gov/documents/digest-submission-forms-and-other-information>

Home » Digest Submission Forms and Other Information

Digest Submission Forms and Other Information

County Tax Digest Submission Package

2018 County Tax Officials Certification (78.5 KB)

Annual Tax Allocation District Certification (52 KB)

List of Local Homestead Exemptions (41.5 KB)

PT-10A_Consolidation_and_Evaluation_of_Digest_2018.xls (81.5 KB)

2017 districts for 2018 xml file.xlsx (58.27 KB)

Digest_Consolidation_Sheet_Import_File_Format_PT10A_2018_with_attachments.zip (89.15 KB)



Georgia Department of Revenue

Check the Logic



Class and Strata Codes –

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



Georgia Department of Revenue

Check the Math

Unincorporated
+ Incorporated
= Countywide

All cities
= Incorporated

Independent School
+ Countywide School
= Countywide



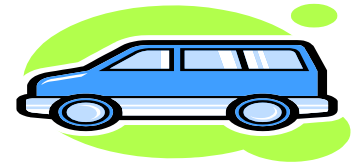


Georgia Department of Revenue

Add Other Property to the Digest....

Motor Vehicles

total values of all vehicles returned during 2017, using 2016 millage

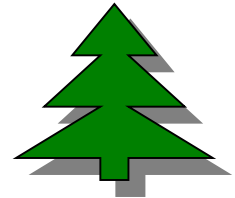


Mobile Homes

Digest provided by Board of Assessors January 5, 2018

Timber

100% total of sales & harvests reported for 1st, 2nd, 3rd, & 4th quarters of 2017



Heavy Duty Equipment

billings made during 2017

Public Utility

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





Georgia Department of Revenue

2. COUNTY MILLAGE RATE CERTIFICATION

PT-35 (Rev 01/18)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018

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

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

COUNTY: _____



Submit three (3) original signed copies with digest submission

COLUMN 1	COLUMN 2	COLUMN 3		COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9	COLUMN 10
District Number Must be Shown	District Name (Inc, Uninc, School, Special Districts, Etc.)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Sales Tax Rollback OCGA § 48-8-91	Insurance Premium Rollback OCGA § 33-8-8.3	Duplication of Services Rollback Pursuant to OCGA § 36-70-24	Net M&O Millage Rate Column 4 less Columns 5, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Column 8 plus Column 9
	Incorporated									
	Unincorporated									
	School									



Georgia Department of Revenue

Countywide Net Digest Value

0	Digest Total	47,719	84,152.85	4,307,715,230
0	Public Utility	58	0.00	74,579,898
0	Motor Vehicle	94,880		296,889,880
0	Mobile Home	1,180		3,254,369
0	Timber - 100%	6	0.00	45,168
0	Heavy Duty Equip.	44		669,001
574,606	Gross Digest Total	143,884	84,152.85	4,683,153,546
0	Exemptions-Bonds			36,363,504
35,788,898	Net Bond Digest			4,646,790,042
0	Gross Digest Total	143,884	84,152.85	4,683,153,546
0	Exemptions-M & O			286,506,527
0	Net M & O Digest			4,396,647,019
ON STATE SHEET				
0	TYPE	MILLAGE	ASSESSED	TAX
0			VALUE	
0	M & O	0.005714	4,396,647,019	25,122,441
0	BOND		4,646,790,042	
0	I, GEORGE WINGO, RECEIVER OF TAX RETURNS IN AND FOR SAID			
0	COUNTY, DO HEREBY CERTIFY THAT THE ABOVE AND FOREGOING IS A			
0	TRUE AND CORRECT CONSOLIDATION OF TAX RETURNS RECEIVED			
0	FROM THE TAXPAYER (OR ASSESSES AGAINST DEFAULTERS) IN SAID			
0	COUNTY OF FAYETTE FOR THE YEAR 2014, AND DUPLICATE DIGEST			
0	HAS BEEN MADE AND DELIVERED TO THE COUNTY GOVERNING			
0	AUTHORITY AND TAX COLLECTOR OF SAID COUNTY AS REQUIRED			
0	BY LAW. WITNESS MY HAND AND OFFICIAL SIGNATURE,			
0	THIS ____ DAY OF _____, 20__			
0	_____ RECEIVER OF RETURNS			
35,363,504				



Georgia Department of Revenue

Setting Millage Rate

Budget / Net Assessed Value = Millage Rate

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

0.007882×1000

7.882 gross mills





Georgia Department of Revenue

2017 Insurance Premium / LOST used to rollback 2018 Millage Rates

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Appling	655,577.65	2,065,672.10	Cook	425,125.64	1,370,251.30
Atkinson	239,078.03	297,137.78	Coweta	4,230,083.43	13,022,056.34
Bacon	373,663.58	770,392.18	Crawford	569,660.51	417,642.39
Butts	861,867.00	2,467,434.94	Fannin	1,031,495.76	3,174,607.59
Calhoun	79,006.52	219,988.03	Fayette	2,377,106.14	10,204,303.72
Camden	785,605.13	3,493,446.72	Floyd	2,882,169.51	7,767,937.91
Chatham	994,000.05	2,004,504.05	Fulton	8,005,500.05	27,000,505.10



Georgia Department of Revenue

Local Option Sales Tax Rollback

Sales Tax Receipts / Net Assessed Value

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

$$.00232 \times 1000$$

2.32 Mills





Georgia Department of Revenue

Unincorporated Net Digest Value

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

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

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



Georgia Department of Revenue

Insurance Premium Rollback

Insurance Premium Funds / Net Assessed Value
Unincorporated Area

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

$$.00143 \times 1000$$

1.43 Mills





Georgia Department of Revenue

3. CITY MILLAGE RATE CERTIFICATION

PT-38 (Rev 01/18)

City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2018

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

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



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

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



Georgia Department of Revenue

4. TAXPAYER BROCHURE (48-5-306.1)

The three methods of appeal include:

Board of Equalization: The appeal is filed by the property owner and reviewed by the board of assessors. The board of assessors may change the assessment and send a new notice. The property owner may appeal the amended notice within 30 days. The appeal of the amended notice or any initial appeal which is not amended by the board of assessors is automatically forwarded to the Board of Equalization. A hearing is scheduled and conducted and the Board of Equalization renders its decision. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

Hearing Officer: The taxpayer may appeal to a Hearing Officer, who is a certified appraiser, when the issue of the appeal is the value or uniformity of assessment of non-homestead real property with a value greater than \$750,000. or certain wireless property with an aggregate value greater than \$750,000 as shown on the annual notice of current assessment. If the taxpayer is still dissatisfied, an appeal to Superior Court may be made.

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

IMPORTANT TAX INFORMATION

XXXXXXXXXXXX
Tax Commissioner
XXXXXX County
XXXX, Ga. XXXXX

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

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

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

XXXXXXXX
Tax Commissioner

XXXXXXXX COUNTY



Georgia Department of Revenue

#5 – ~~Certification regarding property owned by Development Authority~~

2016 Economic Development Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Leasehold Interest Value
1	Appling	REAL	19	002 01019A	C	1-Uninc	Appling Co Industrial Dev Auth	4,286,500	428,650
1	Appling	REAL	26	002 02008	I	1-Uninc	Appling Co Industrial Dev Auth	121,100	NA
1	Appling	REAL	28	002 02010	I	1-Uninc	Appling Co Industrial Dev Auth	1,234,600	617,300
1	Appling	REAL	29	002 02011	I	1-Uninc	Appling Co Industrial Dev Auth	123,400	12,340
1	Appling	REAL	30	002 02013	I	1-Uninc	Appling Co Industrial Dev Auth	1,650,000	330,000
1	Appling	Personal	01-1259		I	1-Uninc	Appling Co Industrial Dev Auth	1,300,000	NA
1	Appling	Personal	15-9984		I	1-Uninc	Appling Co Industrial Dev Auth	1,190,000	357,000
1	Appling	Personal	04-1154		I	1-Uninc	Appling Co Industrial Dev Auth	1,245,000	498,000
1	Appling	Personal	13-6788		I	1-Uninc	Appling Co Industrial Dev Auth	1,375,000	137,500
1	Appling	REAL	43	002 06004	C	3-City1	Appling Co Industrial Dev Auth	1,100,000	NA
1	Appling	REAL	44	002 06005	I	3-City1	Appling Co Industrial Dev Auth	1,133,000	NA
1	Appling	REAL	45	002 06001	C	3-City1	Appling Co Industrial Dev Auth	5,290,000	NA
1	Appling	REAL	46	002 04010	C	3-City1	Appling Co Industrial Dev Auth	8,700,000	5,220,000
1	Appling	REAL	6	002 06006	I	3-City1	Appling Co Industrial Dev Auth	700,000	350,000
1	Appling	Personal	14-2232		I	3-City1	Appling Co Industrial Dev Auth	15,400,000	4,620,000
1	Appling	Personal	14-2233		I	3-City1	Appling Co Industrial Dev Auth	700,000	NA
1	Appling	Personal	14-2233		I	3-City1	Appling Co Industrial Dev Auth	800,000	80,000
1	Appling	REAL	94	002 09003	I	4-City2	Appling Co Industrial Dev Auth	1,000,000	100,000

I hereby certify that this is a complete listing of Development Authority owned property as of Jan 1, 2016 and the values stated represent the 2016 assessment of such property made by the Spalding County Board of Assessors and included on the 2016 tax digest.

Chairman County Board of Assessors

Date



Georgia Department of Revenue

#6 — Certification regarding property located within an Enterprise Zone

2016 Enterprise Zone Certification

County Number	County Name	Property Type	Account Number	Parcel Number	Digest Class	Tax District Number	Owner (Fee Title)	Full Fee Title Value	Exmp %	Taxable Value
1	Appling	REAL	19	002 01019A	C	1-Uninc	HUDSON PROPERTIES LLC	4,286,500	20	857,300
1	Appling	REAL	26	002 02008	I	1-Uninc	HUDSON PROPERTIES LLC	121,100	80	96,880
1	Appling	REAL	28	002 02010	I	1-Uninc	HUDSON PROPERTIES LLC	1,234,600	60	740,760
1	Appling	REAL	29	002 02011	I	1-Uninc	HUDSON PROPERTIES LLC	123,400	20	24,680
1	Appling	REAL	30	002 02013	I	1-Uninc	MARKET HOMES LLC	1,650,000	20	330,000
1	Appling	REAL	31	001 2159	I	1-Uninc	MARKET HOMES LLC	1,300,000	80	1,040,000
1	Appling	REAL	32	015 9984	I	1-Uninc	MARKET HOMES LLC	1,190,000	40	476,000
1	Appling	REAL	33	004 1154	I	1-Uninc	HUDSON PROPERTIES LLC	1,245,000	40	498,000
1	Appling	REAL	34	012 0008	I	1-Uninc	HUDSON PROPERTIES LLC	1,375,000	20	275,000
1	Appling	REAL	43	002 03004	I	3-City1	HUDSON PROPERTIES LLC	1,100,000	20	220,000
1	Appling	REAL	44	002 03005	I	3-City1	HUDSON PROPERTIES LLC	1,133,000	80	906,400
1	Appling	REAL	46	002 04001	C	3-City1	MARKET LLC	5,290,000	80	4,232,000
1	Appling	REAL	47	002 04010	C	3-City1	MARKET LLC	8,700,000	60	5,220,000
1	Appling	REAL	68	002 06006	I	3-City1	MARKET LLC	700,000	60	420,000
1	Appling	REAL	69	001 1260	I	3-City1	MARKET LLC	15,400,000	40	6,160,000
1	Appling	REAL	70	014 2232	I	3-City1	MARKET LLC	700,000	40	280,000
1	Appling	REAL	71	014 2233	I	3-City1	MARKET LLC	800,000	20	160,000
1	Appling	REAL	94	002 09003	I	4-City2	MARKET LLC	1,000,000	20	200,000

I hereby certify that this is a complete listing of property included in Enterprise Zones as of Jan 1, 2016 and the values stated represent the 2016 assessment of such property made by the Spalding County Board of Assessors and included on the 2016 tax digest.

Chairman County Board of Assessors

Date



Georgia Department of Revenue

7. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2018

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2017 Consolidation Sheets. Fill in the amount of Exemption allowed in the corresponding fields below. All local homestead exemptions, approved in a local referendum, are to be listed, along with the Resolution/House/Senate Bill Number authorizing the referendum and the year passed. This form serves as documentation of the local homestead exemptions and the specific qualification criteria.

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

House Bill 1735

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

A BILL TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

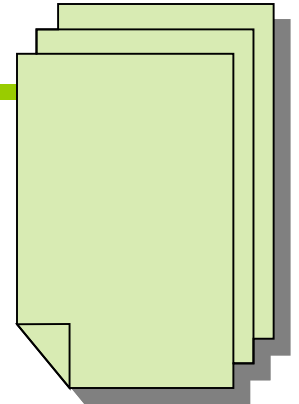
For purposes of this Act, the term:

- (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for educational purposes levied by, for, or on behalf of the Columbia County School District, including, but not limited to, taxes to pay interest on and to retire school bonded indebtedness.
- (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A., with the additional qualification that it shall include only the primary residence and not more than three contiguous acres of land immediately surrounding such residence.
- (3) "Senior citizen" means a person who is 70 years of age or over on or before January 1 of the year in which application for the exemption under this Act is made.



Georgia Department of Revenue

8. FREEPORT RESOLUTION



48-5-48.2...

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



Georgia Department of Revenue

9a. CONSERVATION USE - CUVA

LIST OF CONSERVATION USE COVENANTS ENTERED INTO DURING TAX YEAR 2018

COUNTY: _____

Please complete this form showing only those new or renewal covenants.

PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.	PERSONS HAVING BENEFICIAL INTEREST	ACRES	MAP/PARCEL NO.



Georgia Department of Revenue

9b. FOREST LAND CONSERVATION USE - FLPA

FOREST LAND CONSERVATION USE ASSESSMENT LISTING FOR NEW AND EXISTING COVENANTS FOR TAX YEAR 2018

COUNTY: _____

Please complete this form showing a complete listing of all real estate parcels receiving conservation use assessment pursuant to the Forest Land Protection Act of 2008. (O.C.G.A.48-5-7.7)

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	ACRES	COVENANT #	TAXPAYER NAME	Finally determined 2008 land assessment (40%) F-Code	2018 F-Code assessment (40%) Final 2008 value as amended by economic indicator	% Chg



Georgia Department of Revenue

9c. CURRENT USE REGISTRY

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



Georgia Department of Revenue

10. REASON CODE LIST

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



Georgia Department of Revenue

11. CHANGE OF ASSESSMENT LISTS (electronic)

CHANGE OF ASSESSMENT LIST FOR COMMERCIAL PROPERTY FOR TAX YEAR 2018

COUNTY: _____

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

LIST MUST BE SORTED BY PARCEL ID NO.

PARCEL ID NO.	TAXPAYER NAME	2017 Assessment	2018 Assessment	Difference	Reason Code



Georgia Department of Revenue

11a. Memo from Chairman

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

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

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

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

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

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

Sincerely,

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



Georgia Department of Revenue

11b. Copy of notice of assessment

ANNUAL NOTICE OF ASSESSMENT		FT-306 (revised Jan 2016)			
Fayette County Board of Assessors 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 (770)305-5402		Official Tax Matter - 2017 Tax Year This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above. Annual Assessment Notice Date: 05/08/2017 Last date to file a written appeal: 06/22/2017			
LYLE SCOTT A NANCY L 1551 HWY 85 CONN. BROOKS GA 30205		***This is not a tax bill - Do not send payment*** County property records are available online at: maps.fayettecountygga.gov			
<p>The amount of your ad valorem tax bill for the year shown above will be based on the Appraised (100%) and Assessed (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at http://dor.georgia.gov/documents/property-tax-appeal-assessment-form.</p> <p>At the time of filing your appeal you must select one of the following appeal methods:</p> <ul style="list-style-type: none">(1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)(2) Arbitration (value)(3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$750,000) <p>All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 and which may be contacted by telephone at: (770)305-5402. Your staff contact is Denise West.</p> <p>Additional information on the appeal process may be obtained at http://dor.georgia.gov/property-tax-real-and-personal-property</p>					
Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	04-01 -007	40	01 Unincorporated		YES - L1
Property Description	A1 - Agricultural Improvement NBHD - 0401				

Tax District #	Description	Parcels in Tax Dist with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
01	COUNTY				
		24	226,326	90,530	0

Tax District #	Description	Parcels in Tax Dist with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
02	BUTLER				
		4	72,955	29,182	0

Tax District #	Description	Parcels in Tax Dist with Infl Growth	Inflationary Growth - 100%	Inflationary Growth - 40%	Exemption Reassessment - 40%
03	REYNOLDS				
		3	22,010	8,804	0

Total Parcels in County w/ Infl Growth	Infl Growth - 100% All Districts	Infl Growth - 40% All Districts	Exemption Reasmt - 40% All Districts
31	321,291	128,516	0



Georgia Department of Revenue

12a. PENDING APPEALS – PUBLIC UTILITY

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



Georgia Department of Revenue

12b. PENDING APPEALS – OTHER

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 2018

COUNTY _____

List those appeals, other than public utility appeals, pending at the time of digest submission. If there are appeals from other tax years that are still pending, these must also be listed and the tax year of the appeal shown in the appropriate column.

DATE(S) CHANGE OF ASSESSMENT NOTICES MAILED >>>>>>					
TAXPAYER NAME	PARCEL ID NO.	TAX YEAR OF APPEAL	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE



Georgia Department of Revenue

5% Rule (no countywide revaluation)

Value in dispute / gross digest – public utility

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

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

8% Rule (complete revaluation)

Value in dispute / gross digest – public utility

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

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

Number of parcels under appeal / total parcels in county

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



Georgia Department of Revenue

12c. Appeal History

OCGA 48-5-345....A Certification signed by chairman of board indicating the total number, overall value and percentage of total real property parcels appealed to board of equalization, arbitration, hearing officer and superior court, and the number of taxpayers' failure to appear at any hearing for 2017 tax year.

Information to be made available on DOR website



Georgia Department of Revenue

APPEAL STATISTICS FOR PREVIOUS DIGEST YEAR'S APPEALS

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

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

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

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



Georgia Department of Revenue

12d. 3%-180-Day-Rule

A Certification signed by chairman of board indicating

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



Georgia Department of Revenue



13a. FINAL TAXABLE DIGEST CD – PRINT IMAGE FORMAT

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



Georgia Department of Revenue

13b. FINAL Exempt DIGEST CD – PRINT IMAGE FORMAT

2017 PUTNAM COUNTY		TAX DIGEST – REAL AND PERSONAL PROPERTY					EXEMPT PROPERTY DIGEST		PAGE 1	
Account No Bill Number Bill Amount	Owner Name & Mailing Address Property Location or Description Map Number	PROPERTY CLASSES, VALUES, & ACRES					Total Value 40% Fair Mkt	TAX DETAIL		
		C/S	Fair Market	40% Value	Acres	Add'l Exempt	Tax Type	Exemptions	Net Taxable	Tax Amount
3439R	ACCESS LOT GLENWOOD SPRINGS RD EATONTON GA 31024 .77 ACRES ACCESS LT 031 011	E9	35,000	14,000			DISTRICT 01 14,000 35,000			
12279R	ALL ANGELS EPISCOPAL CHURCH 405 N JEFFERSON ST EATONTON GA 31024 EPISCOPAL MISSION CHURCH H & L E005 108	E2 E2 E1	10,560 64,740 960	4,224 25,896 384			DISTRICT 02 30,504 76,260			
8753R	ALLTEL MICHIGAN INC P O BOX 625 MATTHEWS NC 28106 NAPIER DR (OFF) 056A 064	E9	22,200	8,880	.08		DISTRICT 01 8,880 22,200			
13365R	AMERICAN LEGION % TOMMY LEE FARLEY P O BOX 540 EATONTON GA 31024 CONCORD AVE	E9 E9	15,000 136,643	6,000 54,657			DISTRICT 02 60,657 151,643			

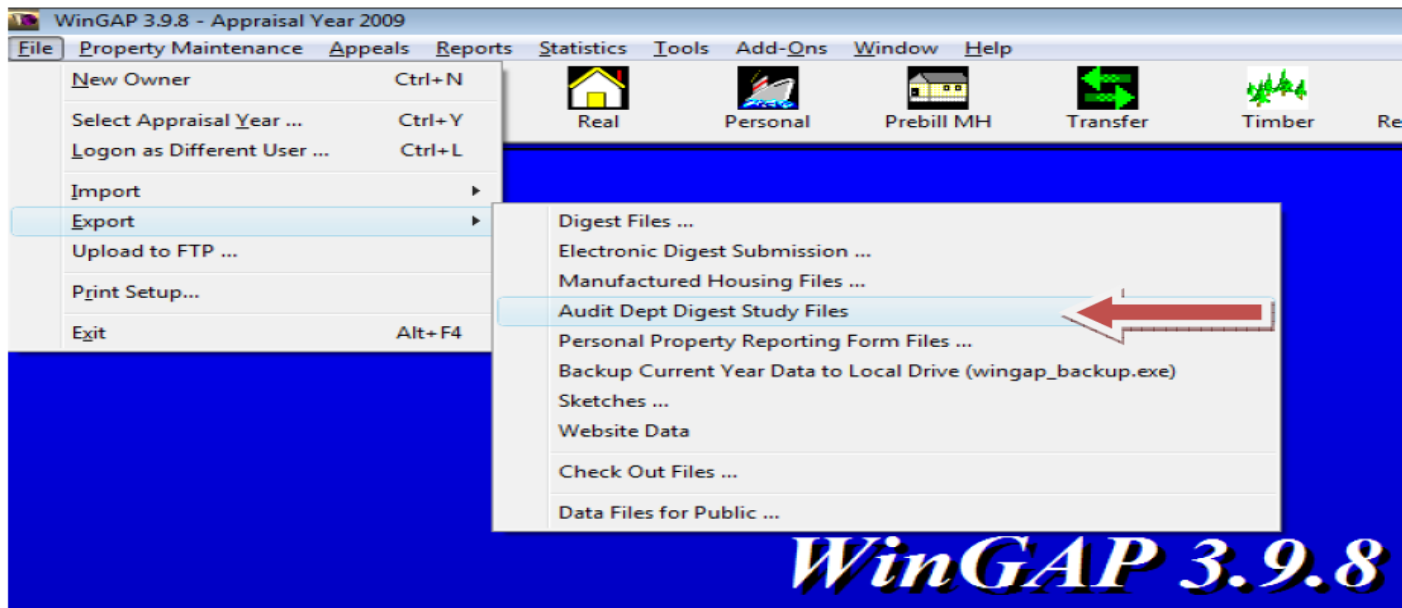


Georgia Department of Revenue



13c. Appraisal File CD – Same as provided to DOAA

Audit Department Digest Study Files



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



Georgia Department of Revenue

14. WORKSHEETS, ROLLBACKS, ADVERTISEMENTS...

PT32.1A - Revenue Reduction Calculation Worksheet

PT32.1 - Computation of Millage Rate Rollback

Current Digest and Five Year History Advertisement and online
posting certification

Notice of Property Tax Increase Advertisements and online
posting certification

Press Release



Georgia Department of Revenue

<https://dor.georgia.gov/2018-county-tax-digest-submission-package>

- [Home](#) » 2018 County Tax Digest Submission Package
- **2018 County Tax Digest Submission Package**
- [2018 Digest Submission Manual and Check Lists](#)
- **[Compliance Guide for Advertising Digest History and Public Hearings](#)**
- [Digest Submission Forms and Other Information](#)
- [Digest Submission Information Memorandums](#)
- [Digest Submission Lists](#)
- [Forest Land Protection Grant Reimbursement](#)



Georgia Department of Revenue

PT32.1A Revenue Reduction Calculation Worksheet

Used to calculate the value of revenue reduction
due to implementation of the Forest Land
Protection Act of 2008

FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name	
Jurisdiction	
Tax District	
Digest Year	2018

eg: City, County, School, etc

eg: Fire, M&O, Inc, Uninc, etc

The information entered below is the aggregate assessed value for the indicated digest classes and is taken directly from the appropriate jurisdiction consolidated digest totals.

Item 1	Net M&O digest		
Item 2	Total Assessed Value of Digest Class 'J'		
Item 3	Total Assessed Value of Digest Class 'F' **		
Item 4	Total Assessed Value of SJ Exemption		
Item 5	Net Digest for Revenue Reduction Calculation	-	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	-	Item 2 - Item 4
Item 7	Revenue Reduction Value	-	Item 3 - Item 6
Item 8	Percentage Loss	0.0000%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	0	If Item 8 less than or equal 3%: Item 7 * 50%; If Item 8 greater than 3%: Item 5 * 3% * 50%
Item 10	FLPA Reimbursement Value (Over 3%)	0	If Item 8 less than or equal 3%: Zero (0); If Item 8 greater than 3%: Item 7 - (Item 5 * 3%)
Item 11	Total FLPA Reimbursement Value ***	0	Item 9 + Item 10

(FLPA Reimbursement Value carries forward to the 5-year history and forms PT-32.1 (Rollback Calculation Form) and PT-77 (FLPA reimbursement request)



Georgia Department of Revenue

PT32.1 Calculation of Millage Rate Rollback

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

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2018

COUNTY **Lee** TAXING JURISDICTION **County Wide**

INFORMATION FOR THE SHADED PORTIONS OF THIS SECTION MUST BE ENTERED

This information will be the actual values and millage rates certified to the Department of Revenue for the applicable tax years.

DESCRIPTION	2017 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2018 DIGEST
REAL	673,624,039	2,066,360	26,215,076	701,905,475
PERSONAL	109,797,387		502,295	110,299,682
MOTOR VEHICLES	81,054,781		2,398,108	83,452,889
MOBILE HOMES	8,901,687		2,134,641	11,036,328
TIMBER -100%	63,630		74,247	137,877
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	873,441,524	2,066,360	31,324,367	906,832,251
EXEMPTIONS	93,735,840	0	3,045,955	96,781,795
NET DIGEST	779,705,684	2,066,360	28,278,412	810,050,456
FLPA Reimbursement Value	500,000		500,000	1,000,000
Adjusted NET DIGEST	780,205,684	2,066,360	28,778,412	811,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2017 MILLAGE RATE >>>	7.840	2018 PROPOSED MILLAGE RATE >>>		9.580

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2017 Net Digest	PYD	780,205,684	
Net Value Added-Reassessment of Existing Real Property	RVA	2,066,360	
Other Net Changes to Taxable Digest	NAG	28,778,412	
2018 Net Digest	CYD	811,050,456	(PYD+RVA+NAG)
2017 Millage Rate	PYM	7.840	
Millage Equivalent of Reassessed Value Added	ME	0.020	(RVA/CYD) * PYM
Rollback Millage Rate for 2018	RR	7.820	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2018 Proposed Millage Rate for this Taxing Jurisdiction exceeds Rollback Millage Rate computed above, this section will automatically calculate the amount of Increase in property taxes that is part of the notice required in O.C.G.A. Section 48-5-32.1(c) (2)	Rollback Millage Rate	7.820
	2018 Millage Rate	9.580
	Percentage Increase	22.5%



Georgia Department of Revenue



Advertisements

O.C.G.A. 48-5-32 and O.C.G.A. 48-5-32.1

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

If proposed millage exceeds rollback rate (as calculated by PT32.1 form) a **Press Release** must be issued and three public hearings must be held and advertised
as

Notice of Property Tax Increase



Georgia Department of Revenue

Five Year History and Current Digest Publication

OCGA 48-5-32
requires publication
of "Current Digest
and Five Year
History" **one week
prior to meeting** and
advertisement must
be **posted on
authority's website**

NOTICE

The Lee County Board of Commissioners does hereby announce that the millage rate will be set at a meeting to be held at the County Administration Building located at 411 Smith St, Smithville, Georgia, on July 19, 2018 at 7:00 PM and pursuant to the requirements of § 48-5-32 does hereby publish the following presentation of the current year's tax digest and levy, along with the history of the tax digest and levy for the past five years

CURRENT 2018 TAX DIGEST AND FIVE-YEAR HISTORY OF LEVY

COUNTYWIDE	2013	2014	2015	2016	2017	2018
Real & Personal	552,588,688	598,062,898	609,616,797	626,136,263	783,421,426	812,205,157
Motor Vehicles	51,581,508	69,522,732	72,491,036	69,261,426	81,054,781	83,452,889
Mobile Homes	5,347,323	6,041,246	7,323,160	8,794,992	8,901,687	11,036,328
Timber - 100%	828,890	557,303	1,119,181	1,283,037	63,630	137,877
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	610,346,409	674,184,179	690,550,174	705,475,718	873,441,524	906,832,251
Less M & O Exemptions	68,066,605	83,497,458	71,907,485	69,511,883	93,735,840	98,781,795
Net M & O Digest	542,279,804	590,686,721	618,642,689	635,963,835	779,705,684	808,050,456
Forest Land Grant Value	0	0	0	100,000	500,000	1,000,000
Adjusted Net M & O Digest	542,279,804	590,686,721	618,642,689	636,063,835	780,205,684	809,050,456
Gross M & O Millage Rate	8.310	8.290	8.300	9.590	9.050	11.030
Less Millage Rate Rollbacks	1.180	1.210	1.210	1.210	1.210	1.450
Net M & O Millage Rate	7.130	7.080	7.090	8.380	7.840	9.580
Net Taxes Levied	3,866,455	4,182,062	4,386,177	5,330,215	6,116,813	7,750,703
Net Taxes \$ Increase	381,622	315,607	204,115	944,038	786,598	1,633,890
Net Taxes % Increase	8.4%	8.26%	4.9%	21.5%	14.8%	26.7%



Georgia Department of Revenue

Format for Notice of Property Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2018 millage rate which will require an increase in property taxes by 22.51 percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, GA on July 12, 2018 at 11:00 am and 6:00 pm.

Times and places of additional public hearings on this tax increase are at County Administration Building, 411 Smith Street, Smithville, GA on July 19, 2018 at 6:00 pm.

This tentative increase will result in a millage rate of 9.580 mills, an increase of 1.76 mills. Without this tentative tax increase, the millage rate will be no more than 7.820 mills. The proposed tax increase for a home with a fair market value of \$100,000 is approximately \$66.88 and the proposed tax increase for non-homestead property with a fair market value of \$300,000 is approximately \$211.20.



Georgia Department of Revenue

Press Release

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2018 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, the board of tax assessors is required by law to re-determine the value of such property and adjust the assessment. This is called a reassessment.

When the total digest of taxable property is prepared, Georgia law requires that a rollback millage rate must be computed that will produce the same total revenue on the current year's digest that last year's millage rate would have produced had no reassessments occurred.

The budget tentatively adopted by the Lee County Board of Commissioners requires that a millage rate higher than the rollback millage rate, therefore, before the Lee County Board of Commissioners may finalize the tentative budget and set a final millage rate, Georgia law requires three public hearings to be held to allow the public an opportunity to express their opinions on the increase.

All concerned citizens are invited to the public hearings on this tax increase to be held at the County Administration Building, 411 Smith Street, Smithville, Georgia on July 12, 2018 at 11:30 AM and 6:00 PM and on July 19, 2018 at 6:00 PM

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

BEGIN PROCESS



MID PROCESS



END PROCESS



- Advertise 1st and 2nd public hearings
- Advertise Five Year History
- Issue Press Release



- Advertise 3rd public hearing
- Hold 1st public hearing
- Hold 2nd public



- Hold 3rd public hearing
- Hold meeting to adopt final millage rate



Georgia Department of Revenue

15. Miscellaneous Documents

a. Tax Official Certification



b. Tax Allocation District Certification

c. Tax Commissioner Bond

d. PT77 FLPA Reimbursement Request



Georgia Department of Revenue

15a. Tax Official Certification

2018 COUNTY TAX OFFICIALS CERTIFICATION		COUNTY NAME:		F
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	Board of Tax Assessors	County
Chairman:		
County Office Mailing Address - Line 1:		
County Office Mailing Address - Line 2:		
City, State, Zip:		
County Office Phone Number:		
FAX Number:		
Email Address for Official Communications:		

BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for		
ASSESSORS. If a vacancy exists, mark in the name section "VACANT" and provide the anticipated date an appointment is expected to be made to fill the vacancy.				
NAME	ORIGINAL DATE OF APPOINTMENT	TERM LENGTH 3, 4, 5 OR 6 YEARS?	EXPIRATION DATE OF CURRENT TERM	
Chairman:				Name
Member:				
Member:				Signature
Member:				
Member:				

Certification of 2018 Parcel Count:	Total Taxable Real	Total Exempt Real	
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SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for each SUPP		
currently vacant, mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please complete the brief description of duties				
NAME	POSITION HELD	DATE EMPLOYED		BF

APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for each APPRAISER on staff				
mark in the name section "VACANT" and provide the anticipated date the vacancy is expected to be filled. Please duplicate additional sheets as needed.						
APPRAISER'S NAME	APPRAISER LEVEL I, II, III, IV	HIGHEST EDUCATION	DATE EMPLOYED	(GCA CAE)		
Chief Appraiser:						
Appraiser:						
Appraiser:						



Georgia Department of Revenue

15b. Tax Allocation District Certification

Georgia Department Of Revenue
Local Government Services Division

ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION FOR TAX YEAR 2018

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

Name of Tax Allocation District: _____

1. Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)

- i. ☐ County taxes
- ii. ☐ County school system
- iii. ☐ Municipal taxes for the _____
- iv. ☐ Independent school system taxes for City of _____

2. Tax Allocation Increment Base Year _____



Georgia Department of Revenue

15c. Tax Commissioner Bond



State of Georgia

BOND OF TAX COMMISSIONER

61544719

Burke

County

Know all Men by these Presents:

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

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

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

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

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

[L.S.] Principal.

[Signature]



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

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

PRESTON B. LEWIS, III

Attested and approved by JUDGE OF PROBATE this 17TH day of DECEMBER, 2012
COURT

Recorded:

Book: "GGG"

Page: 507-509

Seal of
Probate
Judge

Probate Judge BURKE

County

PRESTON B. LEWIS, III



Georgia Department of Revenue

15d. PT77 FLPA Reimbursement Request

PT-77 (Rev. 01/18)

FOREST LAND PROTECTION GRANT REIMBURSEMENT - 2018

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

FOR REVENUE DEPARTMENT USE ONLY

PT-77 Received: _____
 Revised: _____
 Due Date: _____
 Payment Date: _____

Mailing Address:

Department of Revenue
 Local Government Services Division
 4125 Welcome All Road
 Atlanta, GA 30349
<http://www.dor.ga.gov>

This certification must be accompanied by the following items in order to be processed:

1. Form PT-32.1A FLPA Revenue Reduction Calculation Worksheet.
2. Form PT-35 and PT-38 Millage Rate Certifications forms.
3. A scanned copy of each recorded FLPA covenant document
4. Form PT-77A Adjustments from prior years, if applicable.

COMBINE COUNTY INCORPORATED AND COUNTY UNINCORPORATED TOTALS IF THE MILLAGE RATE IS THE SAME

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
DISTRICT NAME	2018 NET MILLAGE RATE	2018 REIMBURSEMENT VALUE ITEM #11, PT32.1A	TOTAL \$\$\$ REIMBURSEMENT	PRIOR YEAR ADJUSTMENTS	CURRENT YEAR ADJUSTMENTS	NET ADJUSTMENTS	NET 2018 FLPA GRANT AFTER ADJUSTMENTS
COUNTY (If Inc. / Uninc. are same)							
INCORPORATED							
UNINCORPORATED							
SCHOOL							
MUNICIPALITY							



Georgia Department of Revenue

Scanned electronic copy of each recorded FLPA covenant

FD-448-01.7 (Aug 2011)

State of Georgia's Clerk's Office
Wayne County Superior Court
File No. 131202
I certify that the within instrument of
writing was recorded at 1:52 o'clock
P.M. on the 24th day of July, 2014
and is recorded under 2318
of Deeds Volume 564-567 the 24th
day of July, 2014
Charmelle H. Ogden
Clerk, Superior Court, Wayne Co., Ga.

FOREST LAND CONSERVATION USE ASSESSMENT COVENANT Section A: Application

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

OWNERSHIP INFORMATION					
Name of Owner: CLARY C. RYAN					
Owner's Mailing Address: DCA C & C FARMS P.O. BOX 118				City, State and Zip: ODUM GA 31555	
PROPERTY IDENTIFICATION					
Property physical location: 201.47 ACRE TRACT				Total number of acres in this application: <u>201.47</u>	
County Parcel ID#	State	Land Lot	East Book/Page	East Book/Page	Acres
14-70			0272-0178		201.47



Georgia Department of Revenue

15e. GIS PARCEL DATA





Georgia Department of Revenue

Digest Submission Date?

September 1st

or

Date approved by Revenue
Commissioner



Georgia Department of Revenue



Order Issued

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

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

Double Amount Attempted to be Collected



Georgia Department of Revenue

Tax Bills via electronic transmission

OCGA 48-5-148 authorizes **electronic tax bills** at discretion of tax commissioner and at the option of the taxpayer, in lieu of or in addition to mailed notices...

Tax Commissioner requirements:

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





Georgia Department of Revenue

OCGA 48-5-311

Appeal – Final Decision to Tax Commissioner

Within 10 days of expiration of the 30 day appeal period to superior court... the board of tax assessors shall forward final determination of value to the tax commissioner



Georgia Department of Revenue

OCGA 48-5-311

Interest – Refund Owed to Taxpayer

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

Any refund paid after 60th day of final determination of value should include interest at 1% per month not subject to \$150 and \$5,000 limit



Georgia Department of Revenue

OCGA 48-5-311

Interest – Additional Tax Due

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

Once 60 day payment period is expired bill is considered
past due and interest accrues at 1% a month from original
billing due date until bill is paid in full



Georgia Department of Revenue

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

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





Georgia Department of Revenue



No digest in sight?

Voluntary Collection Order issued by
Revenue Commissioner.

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



Georgia Department of Revenue

2018 DIGEST APPROVAL

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



Georgia Department of Revenue

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

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

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



Georgia Department of Revenue

48-5-340. Purpose of Digest Review

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



Georgia Department of Revenue

48-5-342. Commissioner to examine digests

Revenue commissioner shall carefully examine the tax digests:

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



Georgia Department of Revenue

48-5-343. Approval of digests

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

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



Georgia Department of Revenue

48-5-344. Conditional approval of digests

If the commissioner determines that in a digest review year the taxable values of property are not reasonably uniform and equalized he shall conditionally approve the digest and notify the county board of tax assessors in writing of his action.

The written notification shall contain:

- A list of specific reasons that resulted in the digest being conditionally approved;
- A list of the statistical standards used by the commissioner when examining the digest; and
- Any other information the commissioner believes would be of assistance to the county board of tax assessors in correcting the deficiencies that resulted in the digest being conditionally approved or in otherwise making the digest reasonably uniform and equalized.



Georgia Department of Revenue

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

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

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



Georgia Department of Revenue

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