



GEORGIA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT SERVICES DIVISION

Digest Submission

2015

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 procedures and policies of the Georgia Department of Revenue or the Department's official interpretation of the laws of the State of Georgia. The application of applicability to specific situations of the theories, techniques, and approaches discussed herein must be determined on a case-by-case basis.

March 2015

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Commissioner

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Department of Revenue
Local Government Services Division
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Ellen Mills
Director

M E M O R A N D U M

TO: Tax Commissioner
Chairman, Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: 2015 Digest Submission Package

DATE: January 12, 2015

The time is here once again to begin preparing the tax digest for submission to the Revenue Commissioner by the due date of August 1st (Monday - August 3, 2015), or by the approved extension deadline. Remember, that failure to submit the county tax digest by the August 3, 2015 deadline subjects the county to loss of commissions as specified in O.C.G.A. §48-5-205. The commissions that may be forfeited amount to one-tenth for each week's delay and one-half if the delay extends beyond 30 days.

When submitting an extension request, please include an explanation of the circumstances that are delaying submission of the digest and the anticipated schedule for completion. We are also requesting that you include a letter from the board of assessors and other responsible parties to substantiate your request.

You may choose to mail or personally deliver your tax digest. If you choose to personally deliver the digest, please call or email our office ahead of time so we can ensure that DOR staff is available at a time convenient for you.

If you have any questions, do not hesitate to call our office at 404-724-7032. The digest submission files may be downloaded from our website at:

<http://dor.georgia.gov/county-tax-digest-submission-package-2015>



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Ellen Mills
Director

M E M O R A N D U M

TO: Tax Commissioner and Chairman, Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: Net Digest Accuracy for Municipalities

DATE: January 12, 2015

Dear Tax Commissioners and Board of Assessors,

In the 2013 Legislative Session [House Bill 463](#) was passed which changed the ad valorem tax methodology for International Registration Program (IRP) vehicles. Beginning with the 2014 tax year, these vehicles pay an Alternative Ad Valorem Tax (AAVT).

- The Alternative Ad Valorem Tax (AAVT) will be assessed and collected **only** at the DOR motor vehicle Headquarters at the same time the customer pays the annual IRP registration fees.
- The AAVT is determined by the value and rate assigned to each weight class.
- The AAVT will be distributed by DOR to the local governments on an annual basis “based upon the immediately preceding year’s ‘Tax Digest’ of each tax authority and the proportion that the amount of ad valorem taxes to be collected by a jurisdiction bears to the total amount of ad valorem taxes collected statewide.”
- The first distribution will be made no later than April 1, 2015.

Since the distribution of IRP AAVT is dependent on the ‘Net Ad Valorem Tax Digest’ of each taxing authority in the state, DOR required that exemptions (Freeport and Homestead) were accurately reflected on the 2014 consolidated summary reports for every ‘Municipality’ in each county regardless of whether the tax commissioner collects real and personal property taxes for those entities.

For 2015, please continue to report Municipal exemptions and accurately reflect net digest amounts.



State of Georgia

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Commissioner

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Local Government Services Division

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January 12, 2015

M E M O R A N D U M

TO: Chairman, Board of Tax Assessors
Tax Commissioner

FROM: Ellen Mills, Director

SUBJECT: 2015 Social Security Maximum for Homestead Exemptions

As a courtesy to the local tax officials, we annually provide the maximum amount of benefits authorized to be paid to an individual and spouse under the federal Social Security Act.

As you know, the exemptions provided for in O.C.G.A. §§ 48-5-47 and 48-5-52 for age 62 and age 65 taxpayers are based on the net income of applicant and spouse not to exceed \$10,000 for the immediately preceding year. Under these laws, net income does not include income received as retirement, survivor or disability benefits under the federal Social Security Act or under any other public or private retirement, disability or pension system, except such income which is in excess of the maximum amount authorized to be paid to an individual and his spouse under the federal Social Security Act. Income from such sources in excess of the maximum amount of social security is to be included as net income for the purposes of determining eligibility.

The social security maximum amount for tax year 2015 is **\$63,912**, which amount may be used when determining the eligibility of an applicant and spouse seeking the elderly homestead exemptions for tax year 2015.

<http://www.ssa.gov/pressoffice/factsheets/colafacts2015.html>

If you have any questions regarding this matter, please do not hesitate to contact our office.



State of Georgia

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Commissioner

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Local Government Services Division

Ellen Mills
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ANNOUNCEMENT

January 12, 2015

TO: Tax Commissioners
Board of Tax Assessors

FROM: Ellen Mills, Director

SUBJECT: 2015 Homestead Exemption pursuant to O.C.G.A. §§48-5-48(b) and 48-5-52(a)

The purpose of this announcement is to provide the amount of homestead exemption authorized to be claimed by the following applicants:

- Disabled veterans, surviving spouse, and minor child pursuant to O.C.G.A. § 48-5-48; and
- Surviving spouse of servicemember killed in action pursuant to O.C.G.A. § 48-5-52.1.

The above referenced qualified homestead applicants are permitted to exempt from ad valorem taxes on their homestead between **the greater of** \$32,500 or the maximum amount allowable under Section 2102 of Title 38 of the United States Code, as amended.

Such amount under federal law is adjusted annually by the United States Secretary of Veterans Affairs for the rate of inflation regarding the average cost of real property construction.

The resulting adjusted amount as of the date of this announcement is **\$70,465** and such amount may be claimed for tax year 2015 by qualified disabled veterans or their unremarried surviving spouse or minor child pursuant to O.C.G.A. § 48-5-48 or by qualified surviving spouses of servicemembers killed in action pursuant to O.C.G.A. § 48-5-52.1.

This information can be found at <http://www.benefits.va.gov/homeloans/adaptedhousing.asp>

If you have any questions regarding this matter, please do not hesitate to contact our office.

2015 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

		ITEM	NOTES
NEW	1.	Consolidation Sheets : Must provide signed hardcopy and XML data file.	Warning: watch for proper classification of exempt and taxable property included in Development Authority lease agreements.
	a.	Motor Vehicle Values Used? Total of 2014 values?	
	b.	Timber Values Used? Total of values from 4 qtrs reports for 2014?	
	c.	Mobile Home Values Used? Total of values from Assessors digest?	
	d.	Heavy Duty Equipment Values Used? Total of 2014 Billings?	
	2.	PT-35 Form – County & School levies included? Signed by Chairman?	LOST: INS:
	3.	PT-38 Forms - City(s) levy	
	4.	Taxpayer Brochure	
	5.	Reserved	
	6.	Reserved	
	7.	Local Exemption Form	
	8.	Freeport Exemption Resolution – when % change is adopted	
	9.	Current Use Assessments:	
	a.	Conservation Use Assessment – new and renewal for 2015	
	b.	Forest Land Cons Use List – new and existing applicants	
	c.	CUV Registry (electronic file)	
	10.	List of Reason Codes	
	11.	Change of Assessment Lists should be electronic -	
	a.	Memo from Chairman: number of notices/ date mailed	
	b.	Copy of one notice of assessment	
	12.	Pending Appeals Lists – Signed by BTA, BOC and BOE	
	a.	Public utility	
	b.	Other Properties - total of all appeals, current and past years pending	
	13.	Final Digest on CD or DVD or via electronic download	
	a	Print Image Format– Taxable & Exempt separate files	
	b	Appraisal Files – Same as provided to DOAA	
	14	Worksheets (PT32.1A); Rollbacks (PT32.1) ; Press Release, Web Notice and Advertisements (see back page)	
	15	Miscellaneous Documents:	
	a	Tax Official Certification – Include parcel count	
	b	Tax Allocation District Certification	
	c	Tax Commissioner Bond	
NEW	d	PT77-FLPA Reimbursement Request – Copy of each recorded covenant	

COUNTY WIDE % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			

UnINCORPORATED % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			

INCORPORATED % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			

_____ % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			

_____ % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			

SCHOOL % Increase _____	Date Advertised	Date/Time Mtg Held	Notes
1 st Public Hearing			
2 nd Public Hearing			
3 rd Public Hearing			
Web Site Notice			
Press Release Submitted _____			
Rollback Form PT-32.1			
Rollback Worksheet PT-32.1A			
Five Year History			



GEORGIA DEPARTMENT OF REVENUE

DIGEST SUBMISSION PACKAGE FOR YEAR 2015

All documents and certifications must be signed, dated and in proper form before the Commissioner is authorized to Issue an Order allowing the county to bill and collect taxes for 2015.

**These forms may be found on our website
<http://dor.georgia.gov/county-tax-digest-submission-package-2015>**

CHECKLIST FOR 2015 DIGEST SUBMISSION

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

- State
- County-Wide
- County-Wide School
- Independent School
- County Unincorporated
- County Incorporated
- Each Special District: Fire, Recreation, Industrial Authority, Hospital, etc.
- Each City reported at 40% assessment level
- Each City reported at an assessment level other than 40% if authorized by O.C.G.A. 48-5-7(d)
- Each County or City Tax Allocation District.

New - 2015 Consolidation sheets for each municipality must include accurate CITY homestead and freeport exemption amounts. In the past city sheets that reflected county exemptions have been accepted, but now, in order to facilitate the provisions of HB463 regarding the distribution of tax on IRP vehicles, accurate city net digest values must be submitted.

New - 2015 Consolidation sheets must reflect accurate classification and stratification of exempt and taxable property subject to Development Authority lease agreements. In the past development authority payment-in-lieu-of-tax (PILOT) agreements have been incorrectly reported on tax digests.

XML DATA FILE –A file layout for the required electronic XML data file for sending the county consolidation sheet data to DOR, may be found in the 2015 Digest submission Package online.

MAKE SURE TO CHECK FOR ACCURACY PRIOR TO SUBMITTING:

- County name & number; tax district name & number; and total parcel count.
- Total of P3, P4, and P5 Counts = SA Count.
 - The SF exemption amount will most often equal the percentage of exemption passed by the county, i.e., 20%, 40%, 60%, 80% or 100%, of the total IP and CP value, however, this rule would not apply if Freeport applications were filed after the return deadline reducing the exemption to the applicable percentage. In these cases, the county must provide a copy of the property record card showing the amount of inventory subject to Freeport and the date the application was filed.
- Motor vehicle value = total value of vehicles returned during 2014 using 2013 millage rate.
- Timber value = total 100% value of sales/harvests reported during 1st, 2nd, 3rd and 4th quarters of 2014.
- Mobile Home value = Mobile Home Digest value provided to the Tax Commissioner on January 5th 2015.
- Heavy Duty Equipment value = total value of equipment billed during 2014 using 2013 millage rate.

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

- _____ **3. City Millage Rate Form (PT-38)** - If the city has provided the form to you at the time of digest submission
- _____ **4. Taxpayer Brochure** - One updated copy with changes brought about by legislative revisions since the previous year.
- _____ **5. Reserved.**
- _____ **6. Reserved.**
- _____ **7. Local Exemptions Form** - with all applicable information completed and copies of results of referendums approving such local exemption for both COUNTY and CITIES. Even if there were no changes since the last year, we are asking for a full reporting so as to update our files.
- _____ **8. Freeport Exemption Resolution** – Copies of the resolutions implementing the exemption amount for COUNTY and CITY.
- _____ **9. Current Use Assessments –**
 - a. Conservation Use Assessment - Include all new or renewal covenants for which the first year of the new or renewal covenant began for tax year 2015, along with the number of acres, map and parcel number and the name of all persons having a beneficial interest in the property.
 - b. Forest Land Conservation Use Assessment - Include all covenants along with the number of acres, map and parcel number.
 - c. Current Use Registry in electronic format

New - 2015 Conservation Use and Forest Land Conservation Use registry must be provided.

- _____ **10. List of “Reason Codes”** - established by the board of assessors pursuant to the “Taxpayer Bill of Rights” for the purpose of providing a simple, non-technical explanation of the basis for the assessment change.
- _____ **11. Change of Assessments Lists** - Provided on CD or via electronic download and accompanied by:
 - a. Memo signed by BTA chairman indicating (1) Number of REAL property notices mailed and date of mailing such notices; and (2) Number of PERSONAL property notices mailed and date of mailing.
 - b. One copy of an assessment notice for real or personal property.
- _____ **12. Pending Appeals List** - must be signed by both board of commissioners and school superintendent.
 - a. Public Utility
 - b. Other Properties (total of all appeals, current and past years pending)

NOTICE: OCGA 48-5-304 has been amended so that the Revenue Commissioner is now prevented from issuing an order to bill and collect when value in dispute exceeds 5% of the total taxable digest. The pending appeals list requires that the Board of Assessors certify the Value and Number of properties in Dispute and that the County Governing Authority and County School Board acknowledge such information.

_____ **13. Final Digest:**

- a. The 2015 **Taxable** Digest in alpha order and print Image format on CD or DVD or by electronic download
- b. The 2015 **Exempt** Digest in alpha order and print Image format on CD or DVD or by electronic download
- c. Copy the board of assessors appraisal file CD/DVD produced for the Georgia Department of Audits.

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

The actual Worksheet PT-32.1A for Incorporated & Unincorporated M&O and School M&O signed by Tax Commissioner.

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

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

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

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

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

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

_____ **15. Miscellaneous documents:**

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

New - 2015 FLPA Grant Request (PT77) must include a photocopy of each recorded FLPA covenant.

COUNTY NAME: COUNTY NO: TAX DISTRICT NAME: TAX DISTRICT #: TOTAL PARCEL COUNT:

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

FOREST LAND CONSERVATION USE			
Code	Count	Acres	40% Value
J3			
J4			
J5			
J9			

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

FLPA FAIR MARKET ASSMT			
Code	Count	Acres	40% Value
F3			
F4			
F5			
F9			
TOTAL			

RESIDENTIAL TRANSITIONAL			
Code	Count	Acres	40% Value
T1			
T3			
T4			

ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value
W3			
W4			
W5			

HOMESTEAD & PROPERTY EXEMPTIONS

Code	Count	M&O AMOUNT	BOND AMOUNT
S1			
SC			
S3			
S4			
S5			
SD			
SS			
SE			
SG			
S6			
S8			
S9			
SP			
SF			
ST			
SH			
SA			
SV			
SB			
SJ			
SW			
SN			
DO NOT USE L1 THRU L9 CODES ON STATE SHEET			
L1			
L2			
L3			
L4			
L5			
L6			
L7			
L8			
L9			
TOTAL			

PROPERTY CLASS	SUMMARY		
	COUNT	ACRES	ASSESSED VALUE
Residential			
Residential Transitional			
Historic			
Agricultural			
Preferential			
Conservation Use			
Brownfield Property			
Forest Land Cons. Use			
Environmentally Sensitive			
Commercial			
Industrial			
Public Utility			
Motor Vehicle			
Mobile Home			
Heavy Duty Equip.			
Timber - 100%			
Gross Digest Total			
Exemptions-Bond			
Net Bond Digest			
Gross Digest Total			
Exemptions-M&O			
Net M&O Digest			

HISTORIC			
Code	Count	Acres	40% Value
H1			
H3			

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

AGRICULTURAL			
Code	Count	Acres	40% Value
A1			
A3			
A4			
A5			
A6			
A9			
AA			
AB			
AF			
AI			
AZ			

PREFERENTIAL			
Code	Count	Acres	40% Value
P3			
P4			
P5			
P6			

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

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

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

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

TYPE	MILLAGE	ASSESSED VALUE	TAX
M & O			
BOND			

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

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

Receiver of Returns



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

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 the real and personal property of railroad companies, railroad equipment car companies, public utility companies and the flight equipment of airline companies.

STRATA FOR REAL 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.
- 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.
- 3 - LOTS** - Includes all land where the market indicates the site is sold on a front footage or buildable basis rather than by acreage.
- 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.
- 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.
- 6 - PRODUCTION/STORAGE/AUXILIARY** - Includes those improvements auxiliary to residential or agricultural dwellings not included in the improvements improvements stratum and all improvements to land which are utilized by a farm unit for the storage or processing of agricultural products.
- 9 - OTHER REAL** - Includes leasehold interests, mineral rights, and all real property not otherwise defined.

STRATA FOR PERSONAL PROPERTY

- A - AIRCRAFT** - Includes all airplanes, rotocraft and lighter-than-air vehicles; including airline flight equipment required to be returned to the State Revenue Commissioner.
- B - BOATS** - Includes all craft that are operated in and upon water. It shall include the motors, but not the land transport vehicles.
- 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, distributing, storing or merchandising of goods and services. It shall not include inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2
- P - FREEPORT INVENTORY** - Includes all inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2.
- F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT** - Includes all fixtures, furniture, office equipment, computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm tools and implements, and tools and implements of trade of manual laborers.
- Z - OTHER PERSONAL** - Includes all other personal 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 rent 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 |

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
SF - Freeport - 20%, 40%, 60%, 80% or 100% of certain personal property inventory - contact county for percentage amount set by resolution. See O.C.G.A. § 48-5-48.2	
SA - Property devoted to Agricultural purposes - Difference in 30% and 40% assessment - See O.C.G.A. § 48-5-7.1	
SB - Brownfield Property - Difference of the 40% assessment & base year assessment - See O.C.G.A. § 48-5-7.6	
SP - Personal Property < \$7,500 - Combined total of all personal property less than \$7,500 - See O.C.G.A. § 48-5-42.1	
SH - Landmark and Rehabilitated Historic Property - Difference of the 40% assessment & base year assessment - See O.C.G.A. §§ 48-5-7.2 & 48-5-7.3	
ST - Residential Transitional property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4	
SV - Conservation Use Property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4	
SJ - Forest Land Conservation Use Property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.7	
SW - Environmentally Sensitive Property - Difference of the 40% assessment and current use assessment - See O.C.G.A. § 48-5-7.4	
SN - Business Inventory - Inventory of a Business exempt from state ad valorem tax - See O.C.G.A. § 48-5-41.2	

STATE TAX	COUNTY M&O TAX	COUNTY BOND TAX	SCHOOL TAX	SCHOOL BOND TAX
\$2,000	\$2,000	0	\$2,000	0
100% on home & up to 10 acres of land and \$2,000 on balance	\$2,000	0	\$2,000	0
Reserved - DO NOT USE				
\$2,000	\$2,000	0	\$10,000	\$10,000
100% on home & up to 10 acres of land and \$4,000 on balance	\$4,000	\$4,000	\$10,000	\$10,000
\$67,555	\$67,555	\$67,555	\$67,555	\$67,555
100% on home & up to 10 acres of land and \$64,960 on balance	\$67,555	\$67,555	\$67,555	\$67,555
\$67,555	\$67,555	\$67,555	\$67,555	\$67,555
100% on home & up to 10 acres of land and \$64,960 on balance	\$67,555	\$67,555	\$67,555	\$67,555
100%	100%	100%	100%	100%
Floating on home & up to 5 acres of land	Floating	0	\$2,000	0
Reserved - DO NOT USE				
Floating on home & up to 5 acres of land	Floating	0	\$10,000	\$10,000
100% on home & up to 10 acres of land	Floating	\$4,000	\$10,000	\$10,000



Lynnette T Riley
Commissioner

State of Georgia
Department of Revenue
Local Government Services Division

Ellen Mills
Director

4125 Welcome All Road
Atlanta, Georgia 30349
Telephone (404) 724-7000
Fax (404) 724-7011
<http://www.dor.ga.gov>

January 12, 2015

TO: County Board of Commissioners
FROM: Ellen Mills, Director
SUBJECT: Insurance Premium and LOST Amounts for 2015 Millage Adjustment

Enclosed please find a copy of the 2014 Insurance Premium and Local Sales Tax Proceeds for Millage Adjustment to be used in determining your county's applicable 2015 millage rate.

Should you have any questions, please contact Local Government Services at (404) 724-7032.

This document can be found on our website at: <http://www.dor.ga.gov>

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2015 MILLAGE ADJUSTMENT

Shown below are the 2014 Insurance Premium and Local Option Sales Tax proceeds distributed to counties and/or boards of education. Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds must be used to roll back the applicable 2015 county and school millage rates for the amounts shown for each applicable county and school system. The Insurance Premium Tax proceeds, per O.C.G.A. §33-8-8.3, must be used to fund one or more of the services indicated below within the unincorporated area of the county, however, if the insurance premium tax proceeds exceed the cost of the service, then the 2015 unincorporated millage rate must be rolled back for any amount not expended. Provide a memo stating the use of funds not included in the millage rate rollback OR if funds, or portion of funds, were not used for the rollback of millage, provide a memo stating where these funds were used.

- Applicable services include:
- a. Police protection, except such protection provided by the county sheriff;
 - b. Fire protection;
 - c. Curbside or on-site residential or commercial garbage & solid waste collection;
 - d. Curbs, sidewalks and street lights;
 - e. Such other services as may be provided by the county governing authority for the primary benefit of the inhabitants of the unincorporated area of the county.

The following amounts should be used when setting the levy and as part of the resolution, the amount of Insurance Premium proceeds and the particular services funded by the proceeds within the unincorporated area of the county should be included. Also include in the resolution the amount of Insurance Premium proceeds being used to rollback the unincorporated millage if any of the proceeds exceed the cost of the service. Please contact the Local Government Service's Division at 404-724-7032 if you have any questions.

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
Baker	137,085.13	163,257.41	Crisp	573,728.47	1,897,666.06
Baldwin	1,341,395.39	3,881,329.19	Dade	702,432.63	1,742,303.51
Banks	728,702.79	2,521,484.19	Dawson	975,181.56	5,780,604.08
Barrow	2,157,093.57	5,668,888.60	Decatur	696,012.13	2,142,933.83
Bartow	3,362,825.17	13,912,658.23	Dekalb	24,695,516.05	
Ben Hill	419,636.35	1,060,867.69	Dodge	662,194.20	982,240.60
Berrien	551,722.31	786,796.21	Dooly	281,472.97	736,490.51
Bibb	3,156,045.70	27,912,204.05	Dougherty	839,615.79	6,272,888.51
Bleckley	387,680.86	511,796.43	Douglas	4,696,182.67	16,544,192.48
Brantley	824,716.29	848,371.23	Early	251,085.85	739,388.32
Brooks	560,397.34	754,208.21	Echols	197,712.34	105,339.37
Bryan	919,259.45	3,075,378.25	Effingham	1,907,134.99	6,114,857.16
Bulloch County	1,941,099.95		Elbert	721,743.16	1,237,305.19
Bulloch School		10,238,544.31	Emanuel	577,796.42	1,153,005.68
Burke	761,638.51	4,064,400.75	Evans	373,467.53	640,936.09
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
Candler	324,063.95	601,504.65	Forsyth	8,335,530.65	27,998,565.10
Carroll	3,379,047.97	9,216,259.16	Franklin	769,627.38	2,060,562.84
Catoosa	2,516,641.84	6,461,600.35	Fulton	4,283,260.90	34,542,610.46
Charlton	348,226.62	644,516.98	Gilmer	1,279,738.94	2,777,324.36
Chatham	4,273,752.67	14,859,065.62	Glascok	107,629.23	98,610.41
Chattahoochee/Cusseta		814,541.30	Glynn	3,148,644.97	13,486,770.82
Chattooga County	913,868.19		Gordon	1,842,194.77	5,854,110.01
Chattooga School		1,695,851.19	Grady	730,957.32	1,451,399.36
Cherokee	7,626,040.36		Greene	496,241.31	2,464,522.72
Clarke/Athens		21,402,358.80	Gwinnett	29,775,605.68	
Clay	96,454.61	126,466.76	Habersham	1,506,466.08	
Clayton	10,012,409.67	31,400,473.38	Habersham School		5,514,376.17
Clinch	180,901.40	311,674.81	Hall	6,363,945.56	20,927,788.63
Cobb	24,942,877.02		Hancock	392,140.91	306,389.28
Coffee	1,293,854.25	3,233,878.24	Haralson	872,453.48	1,733,758.08
Colquitt County	1,379,624.35		Harris	1,359,578.65	1,724,586.68
Colquitt School		5,405,228.34	Hart	960,037.01	2,047,232.65
Columbia	5,399,497.51	16,600,064.62	Heard	490,359.93	3,428,049.02

County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds	County or School	Insurance Premium Tax Proceeds	Local Option Sales Tax Proceeds
Henry	7,017,611.76	19,727,450.33	Quitman		162,138.68
Houston County	2,486,058.67		Rabun County	585,344.19	
Houston School		21,446,675.58	Rabun School		3,280,664.90
Irwin	300,734.49	382,290.57	Randolph	135,418.74	252,491.89
Jackson	1,782,302.73	5,708,881.16	Richmond/Augusta		30,866,808.10
Jasper	538,587.23	556,208.37	Rockdale	3,431,784.33	
Jeff Davis	519,129.67	1,126,687.98	Schley	156,738.74	150,871.14
Jefferson	451,836.90	984,439.76	Screven	538,293.16	894,992.18
Jenkins	255,839.96	509,379.49	Seminole	282,747.27	453,982.45
Johnson	274,023.22	385,083.75	Spalding	1,964,919.53	5,004,203.54
Jones	1,222,346.49	1,630,727.49	Stephens	839,272.71	2,034,747.02
Lamar	531,823.65	865,057.57	Stewart	168,599.52	109,571.79
Lanier	328,867.08	262,117.62	Sumter	691,159.99	1,958,481.98
Laurens	1,352,668.03	4,522,729.24	Talbot	250,644.75	296,627.22
Lee	1,216,808.19	2,591,996.98	Taliaferro	51,118.98	85,640.87
Liberty	1,042,572.35	2,975,549.54	Tattnell	823,981.12	1,185,236.75
Lincoln	315,143.86	499,831.59	Taylor	286,276.10	432,942.44
Long	624,749.43	320,244.99	Telfair	285,785.98	430,172.32
Lowndes	2,399,798.46	12,207,325.33	Terrell	201,535.24	523,664.10
Lumpkin	1,211,760.01	2,263,984.44	Thomas	1,080,066.14	3,692,184.41
Macon	392,336.95	526,291.72	Tift	1,070,508.90	5,357,236.44
Madison	1,227,296.65	1,362,094.76	Toombs	607,056.28	2,014,678.18
Marion	320,486.11	265,222.59	Towns County	426,007.85	1,407,140.81
McDuffie	713,264.17	2,221,014.84	Towns Schools		1,737,040.29
McIntosh	606,321.11	962,323.15	Treutlen	184,920.34	213,742.96
Meriwether	708,068.95	958,013.16	Troup	1,566,848.23	4,840,657.56
Miller	202,760.52	322,008.03	Turner	190,164.57	507,578.51
Mitchell County	643,177.75		Twiggs	378,368.68	559,841.47
Mitchell School		1,769,755.84	Union	1,014,733.83	2,945,567.79
Monroe	1,099,915.79	2,987,356.83	Upson	863,778.45	1,747,187.29
Montgomery	241,479.60	272,104.09	Walker	2,577,073.01	3,687,207.91
Morgan	616,172.42	2,522,831.57	Walton	2,759,689.81	6,327,387.15
Murray	1,686,828.35	3,268,516.89	Ware	1,061,784.86	3,483,923.23
Muscogee/Columbus		66,337,435.08	Warren	172,520.43	258,018.86
Newton	4,027,077.85	8,099,529.82	Washington	526,922.50	1,475,921.38
Oconee	1,382,418.01	5,479,021.76	Wayne	912,348.83	1,993,059.88
Oglethorpe	650,088.37	601,874.99	Webster		177,566.66
Paulding	6,222,988.52	12,466,426.33	Wheeler	188,155.10	235,870.77
Peach	634,257.66	2,112,873.54	White	1,135,939.24	2,075,136.25
Pickens	1,226,610.49	2,826,912.07	Whitfield	3,244,462.43	11,138,109.05
Pierce	692,973.42	1,102,049.24	Wilcox	212,072.70	204,264.47
Pike	755,659.11	700,584.17	Wilkes	280,051.64	647,273.94
Polk	1,279,787.95	2,477,769.61	Wilkinson	231,089.16	726,223.93
Pulaski	307,694.12	433,739.07	Worth	675,868.41	950,447.63
Putnam	722,037.23	1,621,455.36	Totals	277,599,102.67	713,141,718.41

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



Lynnette T Riley
Commissioner

State of Georgia
Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Telephone (404) 724-7000
Fax (404) 724-7011

Ellen Mills
Director

January 12, 2015

TO: City Clerk / Manager

FROM: Ellen Mills, Director

SUBJECT: 2015 City and Independent School Millage Rate Certification (Form PT-38)

City Millage Rate Form-

- Enclosed find the annual 'City & Independent School Millage Rate Certification' form PT-38.
- **Per O.C.G.A. §48-8-91 the Local Option Sales Tax proceeds received by your entity for the previous calendar year must be used to roll back the applicable 2015 municipal millage rate.**
- ***Please fax a written request to (404) 724-7011 if you need the total amount of sales tax your municipality received in calendar year 2014. Should you have further questions, please contact Cindy Dunlap or Jonathan Ussery at (404) 724-7040.***
- Once your 2015 city millage rate has been adopted for your City and/or Independent School System, please complete the enclosed form with all the requested information. You may mail or fax this form to us using the information found at the top of the PT-38.
- **It is mandatory that this form be completed and returned to our office even if the 'net' and 'gross' millage rates are zero.**

This form and instruction may be found on our website at:

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

Should you have any questions, please contact Local Government Services at (404) 724-7003.

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2015

<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 the Homeowner Tax Relief Grant.

**Georgia Department of Revenue
 Local Government Services Division
 4125 Welcome All Road
 Atlanta, Georgia 30349
 Phone: (404) 724-7003 Fax: (404) 724-7012**

CITY NAME		ADDRESS			CITY, STATE, ZIP
FEI #	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 LOCAL 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 _____%. Please 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	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
List Special Districts if different from City District below such as CID's, BID's, or DA's	List District Numbers	Gross Millage for Maintenance & Operations	**Less Rollback for Local Option Sales Tax	Net Millage for Maintenance & Operation Purposes (Column 1 less Column 2)	Bond Millage (If Applicable)	Total Millage Column 3 + Column 4
City Millage Rate						
Independent School System						
Special Districts						

****Local Option Sales Tax Proceeds must be shown as a mill rate rollback if applicable to Independent School.**

Name of County(s) in which your city is located:

I hereby certify that the rates listed above are the official rates for the Districts indicated for Tax Year 2015

Date

Mayor or City Clerk

ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment may do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

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 assessment in the amended notice within 30 days. This second appeal made the property owner 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 of non-homestead real property, but only when the value is equal to or greater than \$1,000,000. 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 who must notify the taxpayer of the receipt of the arbitration appeal within 45 days. 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 arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitration will issue a decision at the conclusion of the hearing, which is a final and which may not be appeal further.



IMPORTANT TAX INFORMATION

XXXXXXXXXX
Tax Commissioner
XXXXX 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.

XXXXXXXXXX
Tax Commissioner

XXXXXXXX COUNTY



AN ORDINANCE
BY COUNCIL MEMBER(S) JOYCE SHEPERD

AN ORDINANCE TO AMEND CHAPTER 146, ARTICLE II, DIVISION ONE OF THE CODE OF ORDINANCES OF THE CITY OF ATLANTA TO CREATE A NEW SECTION 146-39 SO AS TO AUTHORIZE A 100% FREEPORT TAX EXEMPTION FOR MANUFACTURED AND PRODUCED GOODS AND INVENTORY IN THE CITY OF ATLANTA; TO FIX AN EFFECTIVE DATE OF JANUARY 1, 2015; TO DIRECT THE MUNICIPAL CLERK TO TRANSMIT THIS ORDINANCE TO THE STATE REVENUE COMMISSIONER; TO REPEAL CONFLICTING ORDINANCES AND RESOLUTIONS; AND FOR OTHER PURPOSES.

WHEREAS, in 1976 the Georgia General Assembly enacted a statute to authorize cities and counties to exempt certain business inventories from ad valorem taxation, known as a "Freeport Exemption;" and

WHEREAS, in accordance with state law, the City of Atlanta held a voter referendum on November 7, 1978, at which a majority of the municipal voters approved a Level 1 Freeport Exemption; and

WHEREAS, the City has previously granted a 20% Freeport Exemption in accordance with Georgia law; and

WHEREAS, the jurisdictions surrounding Atlanta, including Fulton County, DeKalb County, Cobb County, as well as the municipalities of Alpharetta, East Point, Fairburn, Roswell and Union City have all granted a 100% exemption, thus putting the City of Atlanta at a competitive disadvantage; and

WHEREAS, the City wishes to engender a competitive business environment for manufacturers to remain, relocate or expand their operations in the City of Atlanta; and

WHEREAS, the City therefore wishes to increase the Level 1 Freeport Exemption to the 100% exemption level authorized by O.C.G.A. §48-5-48.2.




NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ATLANTA, GEORGIA as follows:

Section One: That Chapter 146, Article II, Division One of the Code of Ordinances be amended by creating a new Section 146-39 to read as follows:

Section 146-39 Level 1 Freeport exemptions.

- (a) In accordance with O.C.G.A. §48-5-48.2, as it may be amended from time to time, all the following types of tangible personal property are exempted from ad valorem taxation, as provided in subsection (b) of this section, including all such taxes levied for educational purposes and for state purposes, within the city:
- (1) Inventory of goods in the process of manufacture or production which shall include all partly finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayer's manufacturing or production business in the State of Georgia. The exemption provided for herein shall apply only to tangible personal property which is substantially modified, altered or changed in the ordinary course of the taxpayer's manufacturing, processing, or production operations in this state.
 - (2) Inventory of finished goods manufactured or produced within the State of Georgia in the ordinary course of the taxpayer's manufacturing or production business when held by the original manufacturer or producer of such finished goods. The exemption provided for herein shall be for a period not exceeding 12 months from the date the property is produced or manufactured.
 - (3) Inventory of finished goods which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside the State of Georgia and inventory of finished goods which are shipped into the State of Georgia from outside this state and stored for transshipment to a final destination outside this state. The exemption provided for herein shall be for a period not exceeding 12 months from the date the property is stored in this state. All property that is claimed to be exempt under the provisions of this subsection shall be designated as being in transit upon the official books and records of the warehouse, dock, or wharf, whether public or private, where this property is being stored. All official books and records shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property, the date of the withdrawal of the property, the point of origin of the property, and the



point of final destination of the same, if known. The official books and records of any warehouse, dock, or wharf, whether public or private, pertaining to any in transit property, shall be at all times open to the inspection of all taxing authorities of this state, the city, and the county.

(4) As used in this section, the following words, terms and phrases are defined as follows:

- a. *Destined for shipment to a final destination outside this state* means, for purposes of this Level 1 Freeport Exemption, that portion or percentage of an inventory of finished goods which the taxpayer can establish, through a historical sales or shipment analysis, either of which utilizes information from the preceding calendar year, or other reasonable, documented method, is reasonably anticipated to be shipped to a final destination outside this state. Such other reasonable, documented method may only be utilized in the case of a new business, in the case of a substantial change in scope of an existing business, or in other unusual situations where a historical sales or shipment analysis does not adequately reflect future anticipated shipments to a final destination outside this state. It is not necessary that the actual final destination be known as of January 1 in order to qualify for the exemption.
- b. *Finished goods* means, for purposes of this Level 1 Freeport Exemption, goods, wares, and merchandise of every character and kind, but shall not include unrecovered, unextracted, or unsevered natural resources, or raw materials, or goods in the process of manufacture or production, or the stock-in-trade of a retailer.
- c. *Foreign merchandise in transit* means, for purposes of a Level 1 Freeport Exemption, any goods which are in international commerce where the title has passed to a foreign purchaser and the goods are temporarily stored in this state while awaiting shipment overseas.
- d. *Raw materials* means, for purposes of this Level 1 Freeport Exemption, any material whether crude or processed that can be converted by manufacture, processing, or combination into a new



and useful product, but shall not include unrecovered, unextracted, or unsevered natural resources.


- (b) All types of tangible personal property as stated in subsection (a) of this section shall be exempted at 100 percent of the value of such property.
- (c) Taxpayers desiring to make application for this exemption must do so on forms provided for this purpose by the Finance Department and must supply any additional information that may be requested which is necessary to determine the qualification for and amount of said exemption

Section Two: This ordinance shall become effective as of January 1, 2015.

Section Three: The Municipal Clerk is directed to transmit a copy of this ordinance to the State Revenue Commissioner.

Section Four: All ordinances or resolutions or parts of ordinances or resolutions in conflict herewith are hereby repealed to the extent of the conflict.

A true copy.


Deputy Clerk

ADOPTED by the Atlanta City Council
APPROVED as per City Charter Section 2-403

DEC 02, 2013
DEC 11, 2013

TOTAL LIST OF ALL CONSERVATION USE AND FOREST LAND CONSERVATION USE COVENANTS FOR TAX YEAR 201.

COUNTY: _____

Please complete this form ELECTRONICALLY showing the fields indicated below for each covenant

coname digyr parcel_no totalacres covacres lastname firstname middle address1 address2 address3 city state zip mo1 mo2 mo3 mo4 mo5 mo6 ccy flcy

Value Change Reasons

CODE REASON

CODE	REASON
01	SALE OR ACQUISITION OF A PORTION OF PROPERTY.
02	TAXPAYER REQUEST TO MAP TOGETHER PARCELS
03	NEW CONSTRUCTION OF PRIMARY RESIDENCE
04	RESERVED
05	OWNERSHIP CHANGE IN PART OR WHOLE
1A	RETURNED VALUE DOES NOT REFLECT FAIR MARKET VALUE.
1B	REQUEST TO MAP TOGETHER PARCELS IS DENIED.
10	LAND SPLIT INTO TWO OR MORE PARCELS
11	TWO OR MORE LAND PARCELS COMBINED
12	CORRECTION OF LAND DIMENSIONS
13	LAND USE OR ZONING CHANGE
14	CONSERVATION USE COVENANT ENDED BY TERM EXPIRING.
15	CONSERVATION USE COVENANT ENDED BY BREACH.
16	PREFERENTIAL USE COVENANT ENDED BY TERM EXPIRING.
17	PREFERENTIAL USE COVENANT ENDED BY BREACH.
18	LAND ENTERED INTO CONSERVATION USE COVENANT.
19	LAND ENTERED INTO PREFERENTIAL USE COVENANT.
20	OWNERSHIP CHANGE IN PART OR WHOLE
21	REMOVAL OF HOMESTEAD EXEMPTION.
22	TAXPAYER GRANTED HOMESTEAD EXEMPTION
23	REMOVAL OF ADVALOREM TAX EXEMPT STATUS.
24	DENIAL OF CONSERVATION USE COVENANT
25	DENIAL OF HOMESTEAD APPLICATION
3A	STRUCTURE(S) DAMAGED OR DESTROYED
3B	STRUCTURE(S) PARTIALLY OR FULLY REMOVED.
3C	REMOVAL OF NON-PRIMARY STRUCTURES.
3D	ADDITION(S) TO EXISTING STRUCTURES
3E	SITE IMPROVEMENTS ADDED OR REMOVED
3F	STRUCTURE CHARACTERISTICS RECORD CORRECTED.
3G	STRUCTURE CHARACTERISTICS CHANGED
30	NEW STRUCTURE (PRIMARY, SECONDARY, GARAGE, ETC.)
31	RESERVED
32	CONSTRUCTION OF OUT BUILDING(S).
33	CONSTRUCTION OF POOL RELATED STRUCTURES
34	CONSTRUCTION GARAGE/CARPORT/CANOPY
35	RESERVED
36	BASEMENT AREA CONVERTED INTO FINISHED LIVING AREA.
37	STRUCTURE REMODELED
38	RESERVED
39	FENCING HAS BEEN ADDED TO PARCEL
4A	LAND CHARACTERISTICS RECORD CORRECTED.
4B	LAND CHARACTERISTICS CHANGED.
4C	LAND USE OR ZONING CHANGE
40	LAND VALUE ADJUSTED TO REFLECT MARKET VALUE
41	CHANGE DUE TO REMODELING
42	STRUCTURE(S) DEPRECIATION CHANGED.
43	RESERVED
44	RESERVED
45	LAND NOT ASSESSED FOR PRIOR YEAR.
46	STRUCTURE(S) NOT ASSESSED FOR PRIOR YEAR
50	CONSTRUCTION OF COMMERCIAL OR INDUSTRIAL BUILDING
51	CONSTRUCTION OF COMMERCIAL OR INDUSTRIAL BUILDING
52	MARKET VALUE UPDATE
53	EXISTING STRUCTURES ADDED TO PARCEL
62	LEASEHOLD INTEREST ADDED TO PARCEL
65	APPEAL VALUE UPDATED DUE TO CONSTRUCTION OR RENOVATION
66	APPEAL VALUE UPDATED DUE TO AN ERROR BEING DISCOVERED REGARDING THE CHARACTERISTICS OF THE PROPERTY
67	APPEAL VALUE UPDATED DUE TO CONSTRUCTION OF HIGHWAY OR OTHER PUBLIC IMPROVEMENTS CLOSE TO THE PROPERTY

EXAMPLE

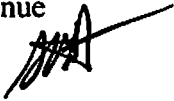
FULTON COUNTY BOARD OF ASSESSORS



Salma H. Ahmed, Chair
Dillon H. Fries, Vice-Chair
E. Gayle Barnett
Frank Lewandowski

David Fitzgibbon, *Chief Appraiser*

TO: Mr. Douglas J. MacGinnitie, Commissioner
Georgia Department of Revenue

FROM: Ms. Salma H. Ahmed, Chair 
Fulton County Board of Assessors

DATE: August 12, 2014

RE: 2014 Tax Digest

The Fulton County Board of Assessors mailed 345,673 Change of Assessment Notices for 2014. There are 334,466 Taxable Real property parcels in Fulton County.

There were 11,153 Personal Property Notices mailed.

The mailing dates, number of notices and deadlines are as follows:

Property Type	Total	Mailing Date	Deadline Date
Personal Property	9	22-May-14	6-Jul-14
	9,303	30-May-14	14-Jul-14
	1,841	6-Jun-14	21-Jul-14
Personal Property Total	11,153		
Real Estate	334,383	6-Jun-14	21-Jul-14
	3	12-Jun-14	27-Jul-14
	134	25-Jul-14	8-Sep-14
Real Estate Total	334,510		
Grand Total	345,673		

ANNUAL NOTICE OF ASSESSMENT

Notice Date: < insert date>
This is not a tax bill Do not send payment
Last Date to File Appeal: <insert date>
County property records are available online at: <insert county website address>
OFFICIAL TAX MATTER - <YEAR> ASSESSMENT

The amount of your ad valorem tax bill for the year shown above will be based on the appraised (100%) and assessed (40%) values specified in this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available upon request. Additional information on the appeal process may be obtained at <https://etax.dor.ga.gov/ptd/adm/taxguide/appeals.aspx>

At the time of filing your appeal you must select one of the following options:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court (value, uniformity, denial of exemption, taxability)
- (2) To arbitration without an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For a parcel of non-homestead property with a FMV in excess of \$1 million, to a hearing officer with appeal to the Superior Court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <insert forms availability location here>.

For further information on the proper method of filing an appeal, you may contact the county Board of Tax Assessors which is located at <insert physical location of BOA office here> and which may be contacted by telephone at: <insert telephone #>. Your staff contacts are <insert name> and <insert name>.

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
Property Description					
Property Address					
Fair Market Value	Returned Value	Previous Year Value	Current Year Value	Other Value - <code>	
100% Fair Market Value					
40% Assessed Value					

REASONS FOR NOTICE

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

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES FOR TAX YEAR 201!

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
TOTALS		>>>>>			

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected in this list, including those that are still within the 45 day appeal period O.C.G.A. §48-5-306 and §48-5-311.

Date

Chairman, Board of Tax Assessors

I recognize that, pursuant to O.C.G.A. 48-5-304, the Revenue Commissioner The commissioner shall not approve any digest of any county when the assessed value that is in dispute for any property or properties on appeal or in arbitration exceeds the maximum amount set by law for the same year.

Date

Chairman, Board of Commissioners

Date

Chairman, Board of Education or School Superintendent

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

APPLING COUNTY

Digest Type: R Tax Year: 2014 District Id From: % To: % Bill Type: EXEMPT Bill Source: % Property Type: %

Taxpayer Name and Address	Strata	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
Property Description	Code							
AFRICAN METH EPISCOPAL CHURCH RT 2 SURRENCY, GA 31563 Acct Id: 94960	E2 E2 E2	1,833 15,000 15,000	733 6,000 6,000					.00
2014 - 33 Dist: 003 Map: 0097B 042 Acres: 0	Total:	31,833	12,733					
Deed: -								
ALTAMAHA BAPTIST CHURCH INC 8385 NAILS FERRY RD BAXLEY, GA 31513 Acct Id: 88777	E2 E2 E2	7,364 100,000 100,000	2,946 40,000 40,000					.00
2014 - 114 Dist: 001 Map: 0017 003 Acres: 4.49	Total:	207,364	82,946					
Deed: -								
ALTMAN CEMETERY ALTMAN CEMETERY RD BAXLEY, GA 31513 Acct Id: 88702	E2 Total:	1,984 1,984	794 794					.00
2014 - 129 Dist: 001 Map: 0013 032 Acres: 1.00								
Deed: -								
AMERICAN LEGION POST 26 265 TIPPINS ST BAXLEY, GA 31513 Acct Id: 85905	E3 E3 Total:	3,396 18,039 21,435	1,358 7,216 8,574					.00
2014 - 167 Dist: 002 Map: E003 163 Acres: 0								
Deed: -								
AMERICAN LEGION POST 549 C/O CHRIS L IVORY 340 IDELL ST BAXLEY, GA 31513 Acct Id: 91641	E3 E3 Total:	2,224 5,579 7,803	890 2,232 3,122					.00
2014 - 168 Dist: 001 Map: 0048 014 Acres: 1.00								
Deed: -								
ANTIOCH CHURCH 83 LANE RD BRISTOL, GA 31518 Acct Id: 95226	E2 E2 E2 Total:	5,856 38,698 38,698 83,252	2,342 15,479 15,479 33,300					.00
2014 - 206 Dist: 001 Map: 0103 021 Acres: 4.00								
Deed: -								

APPLING COUNTY

Digest Type: R Tax Year: 2014 District Id From: % To: % Bill Type: NONEXM Bill Source: % Property Type: %

Taxpayer Name and Address	Strata	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
Property Description	Code							
CARTER DONALD W & DARLENE AS TRUSTEES CARTER FAMILY REVOCABLE TRUST 12140 BRADY RD JACKSONVILLE, FL 32223 Acct Id: 95481	R4 R1 R1 Total:	48,780 2,500 63,580 114,860	19,512 1,000 25,432 45,944	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	0 0 0 0 0 0	45,944 45,944 45,944 45,944 45,944 45,944	4.59 716.40 683.88 21.59 -129.61 -12.96	4.59 586.79 670.92 21.59 0 0
2014 - 1 Dist: 001 Map: 0110 006 B Acres: 15.00 426 Deed: -								1,283.89
GRINER LARRY & BEATRICE 171 KINGSOM HALL RD BAXLEY, GA 31513 Acct Id: 100621	R3 R1 Total:	4,583 24,990 29,573	1,833 9,996 11,829	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	0 0 0 0 0 0	11,829 11,829 11,829 11,829 11,829 11,829	1.18 184.45 176.07 5.56 -33.37 -3.34	1.18 151.08 172.73 5.56 0 0
2014 - 2 Dist: 001 Map: 0049 046 K Acres: 0.29 Deed: -								330.55
HART EDWIN 422 DEENS LANDING RD BAXLEY, GA 31513 Acct Id: 100040	A5 A6 A1 Total:	2,052 435 809 3,296	821 174 324 1,319	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	0 0 0 0 0 0	1,319 1,319 1,319 1,319 1,319 1,319	.13 20.57 19.63 .62 -3.72 -.37	.13 16.85 19.26 .62 0 0
2014 - 3 Dist: 001 Map: 0091 004 008 Acres: 36.27 Deed: -								36.86
KAUGER BOBBIE SUE 595 ERNEST OBRIEN RD SURRENCY, GA 31563 Acct Id: 94723	R4 R1 R1 R1 Total:	13,240 4,688 300 101,711 119,939	5,296 1,875 120 40,684 47,975	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	2,000 10,000 2,000 10,000 10,000 0	45,975 37,975 45,975 37,975 37,975 47,975	4.60 592.14 684.34 17.85 -107.13 -13.53	4.60 485.01 670.81 17.85 0 0
2014 - 4 Dist: 001 S1 Map: 0094 014 Acres: 5.00 393 Deed: -								1,178.27
LEE EDSEL 538 BROOKS RD BRISTOL, GA 31518 Acct Id: 95886	P5 A5 A6 A6 A6 A6 A6 A1 A6 A1 Total:	78,213 1,683 450 360 500 300 950 1,050 200 53,130 136,836 19,553	31,285 673 180 144 200 120 380 420 80 21,252 54,734 7,821	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	7,821 7,821 7,821 7,821 7,821 7,821	46,913 46,913 46,913 46,913 46,913 46,913	4.69 731.51 698.30 22.05 -132.34 -13.23	4.69 599.17 685.07 22.05 0 0
2014 - 5 Dist: 001 Map: 0123 037 Acres: 123.53 199 Deed: -								1,310.98
MILES LORETTA M & FRANK E MILES AS TRUS 10 KELLY DAVIS RD BAXLEY, GA 31513 Acct Id: 100226	P5 A1 Total:	63,735 39,237 102,972	25,494 15,695 41,189	STATE TAX COUNTY M&O SCHOOL M&O FIRE TAX CO SALES TAX RB SCHOOL SALE TRB	6,374 6,374 6,374 6,374 6,374 6,374	34,815 34,815 34,815 34,815 34,815 34,815	3.48 542.87 518.22 16.36 -98.21 -9.82	3.48 444.66 508.40 16.36 0 0
2014 - 6 Dist: 001 Map: 0047 036 A Acres: 96.90 389 Deed: -		15,934	6,374					972.90

OWN1	PARID	ADRNO	ADRSTR	CALCACRES	BOOK	PAGE	SALEDT	USER7	TOT15	CLAS	TOT14	TOTASM1
WOODALL LLC	06 0310 LL0417	0	OLD LAWRENCEVILLE	6.2				VA	0	R5	14200	14200
DEERFIELD EAST II HOMEOWNERS	06 0310 LL0425	0	DUNWOODY CLUB	1.3133				R1	400	R3	560	960
DEERFIELD EAST COMM CLUB INC	06 0310 LL0433	0	DUNWOODY CLUB	0.2267				VA	0	R3	960	960
PHAM NHUT CONG	06 0310 LL0474	3908	DAHLWINY	0.43				R1	151440	R3	63840	215280
FOREHAND FRANCETTA GLOVER	06 0310 LL0482	3912	DAHLWINY	0.35				R1	157200	R3	74200	231400
EDMUNDS KEITH S & KIMBERLY C	06 0310 LL0490	3916	DAHLWINY	0.35				R1	208840	R3	74200	283040
KASRAVI CATHERINE B & REZA	06 0310 LL0508	3920	DAHLWINY	0.34				R1	190440	R3	60320	250760
ECKARD PEGGY M	06 0310 LL0516	3924	DAHLWINY	0.34	52383	141	8-Mar-13	R1	232720	R3	50680	283400
WICHMANN GRETCHEN O &	06 0310 LL0524	3928	DAHLWINY	0.34	52587	653	25-Apr-13	R1	181400	R3	50680	232080
TROUTMAN RETA T &	06 0310 LL0532	3932	DAHLWINY	0.34	52473	448	28-Mar-13	R1	156720	R3	50680	207400
KRISHNAN SUNIL K &	06 0310 LL0540	3936	DAHLWINY	0.34	52403	90	15-Mar-13	R1	151000	R3	50680	201680
PENNEY MICHAEL A &	06 0310 LL0557	3940	DAHLWINY	0.34	52508	34	5-Apr-13	R1	172760	R3	50680	223440
KAWECKI RICHARD D	06 0310 LL0565	3944	DAHLWINY	0.34	52646	117	6-May-13	R1	158040	R3	50680	208720
JENSEN STEPHANIE	06 0310 LL0573	3948	DAHLWINY	0.35	52473	494	29-Mar-13	R1	162960	R3	51080	214040
CVENGROS JOSEPH MICHAEL &	06 0310 LL0581	3952	DAHLWINY	0.35	53385	141	25-Nov-13	R1	231080	R3	51080	282160
ASMAN GREGORY P &	06 0310 LL0599	3955	DAHLWINY	0.55	52420	553	15-Mar-13	R1	181800	R3	58920	240720
BROWN ROBERT PRESTON &	06 0310 LL0607	3951	DAHLWINY	0.42	52362	241	28-Feb-13	R1	211520	R3	53840	265360
GRESHAM CHARLES S &	06 0310 LL0615	3947	DAHLWINY	0.39	52230	689	31-Jan-13	R1	179120	R3	52640	231760
REINGOLD JASON S &	06 0310 LL0623	3943	DAHLWINY	0.35	52440	203	21-Mar-13	R1	178440	R3	51080	229520
ZAMBACCA RICHARD A &	06 0310 LL0631	3939	DAHLWINY	0.35	52598	582	26-Apr-13	R1	230360	R3	51080	281440
SCHLESINGER HEATHER J TRELL	06 0310 LL0649	3935	DAHLWINY	0.37	52301	520	13-Feb-13	R1	183840	R3	51880	235720
BEVERLY JOSEPH L & ABOUJAUDE JO	06 0310 LL0656	3931	DAHLWINY	0.36				R1	255280	R3	51480	306760
BELL DAVID &	06 0310 LL0664	3927	DAHLWINY	0.35				R1	190560	R3	51080	241640
LEWCHUK RICHARD JOHN	06 0310 LL0672	3923	DAHLWINY	0.35				R1	185320	R3	51080	236400
ZHU XING LIANG & XU JIAN FANG	06 0310 LL0680	3911	DAHLWINY	0.36				R1	191760	R3	51480	243240
TAYLOR MICHAEL &	06 0310 LL0698	3907	DAHLWINY	0.36				R1	195400	R3	51480	246880
PAVADORE DAVID A	06 0310 LL0706	3905	DAHLWINY	0.84				R1	206680	R3	70240	276920
JONES BRIDGE ASSOC INC	06 0310 LL0714	0	DAHLWINY	0.59				VA	0	R3	40	40
JONES BRIDGE ASSOC INC	06 0310 LL0722	0	DAHLWINY	0.988				VA	0	R3	40	40
JONES BRIDGE ASSOC INC	06 0310 LL0748	0	DAHLWINY	0.076				VA	0	R3	40	40
IHD INVESTMENTS INC	06 0310 LL0755	7615	REGENCY	0.522				VA	0	R3	40320	40320
IHD INVESTMENTS INC	06 0310 LL0763	7613	REGENCY	0.61				VA	0	R3	42360	42360
DAHAN HAIM	06 0310 LL0771	7611	REGENCY	0.501				R1	349120	R3	39840	388960
ROYAL CROWN PROPERTIES LLC	06 0310 LL0789	0	HAPPY HOLLOW	0.25				VA	0	R3	34000	34000
RAY CARL	06 031000010019	7545	SPALDING	1.0358				R1	62360	R3	36520	98880
SMITH WILLIAM B B	06 031000010027	7525	SPALDING	1.0965				R1	74120	R3	30000	104120
BUTTORFF H DAVID & MARTHA W	06 031000010035	7505	SPALDING	1.1064				R1	61280	R3	30120	91400
LERNER TRACI W & ERIK	06 031000010050	0	SPALDING	0.0262				VA	0	R3	40	40
SIGMAN THOMAS JR & EMILY	06 031000010068	7500	SPALDING	0.551				R1	69720	R3	28760	98480
SULLIVAN JAMES B	06 031000010076	7510	SPALDING	1.0365				R1	58960	R3	36560	95520

FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name		eg: City, County, School, etc eg: Fire, M&O, Inc, Uninc, etc
Jurisdiction		
Tax District		
Digest Year	2015	

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 Reducation 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 - (Item5 * 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)

** Aggregate Forest Land Market Value * 40%

*** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner

Date

PT32.1 - Computation of MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES - 2015

COUNTY TAXING JURISDICTION

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	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 DIGEST
REAL			0	
PERSONAL			0	
MOTOR VEHICLES			0	
MOBILE HOMES			0	
TIMBER -100%			0	
HEAVY DUTY EQUIP			0	
GROSS DIGEST	0	0	0	0
EXEMPTIONS		0	0	
NET DIGEST	0	0	0	0
FLPA Reimbursement Value			0	
Adjusted NET DIGEST	0	0	0	0
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>		2015 PROPOSED MILLAGE RATE >>>		

THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE

DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA
2014 Net Digest	PYD	0	
Net Value Added-Reassessment of Existing Real Property	RVA	0	
Other Net Changes to Taxable Digest	NAG	0	
2015 Net Digest	CYD	0	(PYD+RVA+NAG)
2014 Millage Rate	PYM	0.000	
Millage Equivalent of Reassessed Value Added	ME	0.000	(RVA/CYD) * PYM
Rollback Millage Rate for 2015	RR	0.000	PYM - ME

COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES

If the 2015 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	0.000
	2015 Millage Rate	0.000
	Percentage Increase	0.00%

CERTIFICATIONS

I hereby certify that the amount indicated above is an accurate accounting of the total net assessed value added by the reassessment of existing real property for the tax year for which this rollback millage rate is being computed.

_____ Chairman, Board of Tax Assessors _____ Date

I hereby certify that the values shown above are an accurate representation of the digest values and exemption amounts for the applicable tax years.

_____ Tax Collector or Tax Commissioner _____ Date

I hereby certify that the above is a true and correct computation of the rollback millage rate in accordance with O.C.G.A. Section 48-5-32.1 for the taxing jurisdiction for tax year 2015 and that the final millage rate set by the authority of this taxing jurisdiction for tax year 2015 is _____

CHECK THE APPROPRIATE PARAGRAPH BELOW THAT APPLIES TO THIS TAXING JURISDICTION

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2015 exceeds the rollback rate, I further certify that the required advertisements, notices, and public hearings have been conducted in accordance with O.C.G.A. Sections 48-5-32 and 48-5-32.1 as evidenced by the attached copies of the published five year history and current digest advertisement, the "Notice of Intent to Increase Taxes" showing the times and places when and where the required public hearings were held, and a copy of the press release provided to the local media.

____ If the final millage rate set by the authority of the taxing jurisdiction for tax year 2015 does not exceed the rollback rate, I further certify that the required five year history and current digest advertisement have been published in accordance with O.C.G.A. Section 48-5-32 as evidenced by the attached copy of such advertised report.

_____ Signature of Responsible Party _____ Title _____ Date

2015 COMPLIANCE GUIDE
FOR
ADVERTISING DIGEST HISTORY
AND PUBLIC HEARINGS OF
INCREASE IN TAXES



Department of Revenue

Lynnette T Riley
Revenue Commissioner

Revised January 2015

<http://dor.georgia.gov/county-tax-digest-submission-package-2015>

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Introduction

This brochure is intended to provide guidelines for levying and recommending authorities' use in ensuring that acceptable advertisements and public notices are done in compliance with Georgia statutes. The brochure includes actual laws and examples of acceptable advertisement and public notice formats. By following these guidelines, counties can be assured that when the digest is submitted, proper compliance has been demonstrated and a timely Order can be issued by Commissioner authorizing the billing and collection of ad valorem taxes.

Georgia law requires each county levying and recommending authority to provide certain disclosures to taxpayers prior to the establishment of the annual millage rate for ad valorem tax purposes.

- The first disclosure, referenced in O.C.G.A. § 48-5-32, requires each levying and recommending authority to annually publish the assessed taxable value of all property, by class and in total, the proposed millage rate for the levying and recommending authorities' purposes for the current calendar year, and the assessed taxable values and millage rates for each of the immediately preceding five calendar years. The advertisement must also indicate the percentage increase and total dollar increase for each year advertised.
- The second disclosure, referenced in O.C.G.A. § 48-5-32.1 requires each levying and recommending authority to compute a "rollback" millage rate, which is the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments of existing real property. The law further provides that, if the levying and recommending authority proposes to levy a millage rate in excess of the computed "rollback" rate, certain advertisements and public hearings must be held before the adoption of the final millage rate.

FOREST LAND PROTECTION ACT OF 2008

A special assessment program known as the Forest Land Protection Act of 2008 became effective January 1, 2009. In order to identify properties enrolled in this special program, the following information is required with the tax digest submission:

- Two digest classes for real property are included on the PT10A (*Consolidated Digest Summary*)
 1. Forest Land Conservation Assessment (J)
 2. Forest Land Fair Market Assessment (F)
- Exemption code (SJ) for qualified forest land is included on the PT10A
- The PT32.1A-FLPA Revenue Reduction Calculation Worksheet calculates the amount of revenue/value loss pursuant to the Forest Land Protection Act of 2008.
- The format for advertising '*Current Digest and Five Year History*' includes an entry for FLPA.
- The '*PT32.1 Computation of Millage Rate Rollback*' requires an entry for FLPA in order to account for state reimbursement when setting the annual millage rate.
- Procedures are in place to facilitate the state reimbursement to counties whose digests are impacted.

PT32.1A – FLPA Revenue Reduction Calculation Worksheet

PT32.1A (Rev 01/09)

FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name	LEE	eg: City, County, School, etc eg: Fire, M&O, Inc, Uninc, etc
Jurisdiction	BOC	
Tax District	M&O COUNTYWIDE	
Digest Year	2015	

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	808,050,456	
Item 2	Total Assessed Value of Digest Class 'J'	50,000,000	
Item 3	Total Assessed Value of Digest Class 'F' **	50,000,000	
Item 4	Total Assessed Value of SJ Exemption	2,000,000	
Item 5	Net Digest for Revenue Reduction Calculation	810,050,456	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	48,000,000	Item 2 - Item 4
Item 7	Revenue Reduction Value	2,000,000	Item 3 - Item 6
Item 8	Percentage Loss	0.2469%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	1,000,000	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 ***	1,000,000	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))

** Aggregate Forest Land Market Value * 40%
*** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant

I hereby affirm that all the information listed above is a true and accurate representation of the impact of the passage of the Forest Land Protection Act for the tax jurisdiction, district, and county shown.

Signature of Tax Commissioner _____

Date _____

Value amounts for Items #1 through #4 may be found on your completed "PT10A-Digest Consolidated Summary Report". Item 1 – refers to net digest after all exemptions application to jurisdiction. Use 'county-wide net digest' for county M&O purpose; and 'district-wide net digest' for other jurisdictions and special district millage rates.

This PT32.1A Worksheet will be included in 2015 digest submission package and may be downloaded from DOR website at <http://dor.georgia.gov/county-tax-digest-submission-package-2015>

Requirement of Levying and Recommending Authorities to Advertise 'Five Year History and Current Digest'

48-5-32. Publication by county of ad valorem tax rate.

(a) As used in this Code section, the term:

(1) "Levying authority" means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(2) "Recommending authority" means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the board's purposes.

(3) "Taxing jurisdiction" means all the tangible property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(b) Each levying authority and each recommending authority shall cause a report to be published in a newspaper of general circulation throughout the county:

(1) At least two weeks prior to the certification of any recommending authority to the levying authority of such recommending authority's recommended school tax for the support and maintenance of education pursuant to Article VIII, Section VI, Paragraph I of the Constitution; and

(2) At least two weeks prior to the establishment by each levying authority of the millage rates for ad valorem taxes for educational purposes and ad valorem taxes for purposes other than educational purposes for the current calendar year. Such reports shall be in a prominent location in such newspaper and shall not be included with legal advertisements. The size and location of the advertisements shall not be grounds for contesting the validity of the levy.

(c) The reports required under subsection (b) of this Code section shall contain the following:

(1) For levying authorities, the assessed taxable value of all property, by class and in total, which is within the levying authority's taxing jurisdiction and the proposed millage rate for the levying authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be levied for the levying authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the levying authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year. In the event the rate levied in the unincorporated area is different from the rate levied in the incorporated area, the report shall also indicate all required information with respect to the incorporated area, unincorporated area, and a combination of incorporated and unincorporated areas;

(2) For recommending authorities, the assessed taxable value of all property, by class and in total, which is within the recommending authority's taxing jurisdiction and the proposed millage rate for the recommending authority's purposes for the current calendar year and such assessed taxable values and the millage rates for each of the immediately preceding five calendar years, as well as the proposed total dollar amount of ad valorem taxes to be recommended for the recommending authority's purposes for the current calendar year and the total dollar amount of ad valorem taxes levied for the recommending authority's purposes for each of the immediately preceding five calendar years. The information required for each year specified in this paragraph shall also indicate the percentage increase and total dollar increase with respect to the immediately preceding calendar year; and

(3) The date, time, and place where the levying or recommending authority will be setting its millage rate for such authority's purposes.

(d) The commissioner shall not accept for review the digest of any county which does not submit simultaneously a copy of such published reports for the county governing authority and the county board of education with such digest. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such county of a copy of such published reports. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

Additional Rules for “Current Tax Digest and Five Year History of Levy”

At least two weeks prior to the establishment of the current year’s millage rate by the levying authority and the certification of the recommending authority’s current year’s millage rate to the levying authority, a report must be published in a newspaper of general circulation throughout the county. The report (“Notice of Current Tax Digest and Five Year History of Levy”) shall be in a prominent location in the newspaper, but not included with the legal advertisements. Information to be shown on the advertisement includes:

- For the immediately preceding 5 tax years, the assessed taxable value of all property, by class and in total and the net millage rate levied;
- For the current tax year, the assessed taxable value of all property, by class and in total and the proposed net millage rate.
- For each year, the advertisement shall also show the total taxes levied and the percentage increase and total dollar increase.

Although cities and independent school systems fall under this same requirement, the state does not require that a copy of the “Current Tax Digest and Five Year History” for cities or independent school systems be submitted at the time of digest submission.

Tips to Ensure Proper Compliance in Advertising the “Current Tax Digest and Five Year History of Levy”

- Only the Maintenance & Operation levies must be advertised for the County and School;
- Bond and Special district levies are not required to be advertised;
- In the case where any rollback millage (*i.e. Local Option Sales Tax, Insurance Premium, Duplication of Services*) has been used to reduce the gross millage rate in either the unincorporated or incorporated area of the county creating a different millage, a separation of the Unincorporated and Incorporated figures must be shown in order to account for the different millage rates;
- The total revenue required to be shown must not be reduced for commissions;
- The total revenue required to be shown should be based on 100% and not on an anticipated rate of collection;
- The advertisement must be published no less than 14 days (2 full weeks) prior to the meeting where the final levy is adopted;
- Estimated figures may be used at the discretion of the levying or recommending authorities, however, if the current year’s percentage of change in the total revenue advertised is less than 3% of the actual revenue, the advertisement is not in compliance and the levying or recommending authority must begin the process anew;
- Make sure the meeting is held at the date, time and place advertised; If not, the levying or recommending authority may have to begin the process anew. This determination is made by the Department and based on the impact of the infraction;
- Make sure the actual newspaper advertisement for county and school are included at the time of digest submission.

Example of Advertisement Separating Unincorporated and Incorporated

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 16, 2015 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 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

INCORPORATED	2010	2011	2012	2013	2014	2015
Real & Personal	199,954,952	211,731,731	210,087,251	209,322,056	234,854,599	243,117,554
Motor Vehicles	16,119,703	20,925,010	19,878,818	15,710,058	16,976,791	17,473,604
Mobile Homes	972,190	1,142,872	1,311,090	1,580,508	1,202,433	1,534,956
Timber – 100%	0	0	0	74,400	0	0
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	217,046,845	233,799,613	231,277,159	226,687,022	253,033,823	262,126,114
Less M & O Exemptions	22,855,750	33,220,811	20,816,419	19,344,151	20,011,268	19,535,511
Net M & O Digest	194,191,095	200,578,802	210,460,740	207,342,871	233,022,555	242,590,603
Forest Land Grant Value	0	0	0	0	0	0
Adjusted Net M & O Digest	194,191,095	200,578,802	210,460,740	207,342,871	233,022,555	242,590,603
Gross M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Less Millage Rate Rollbacks	0.000	0.000	0.000	0.000	0.000	0.000
Net M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Net Taxes Levied	1,654,508	1,580,561	1,660,535	1,907,554	1,987,682	2,404,073
UNINCORPORATED	2010	2011	2012	2013	2014	2015
Real & Personal	352,452,053	386,331,167	399,529,546	416,813,207	548,566,827	569,087,603
Motor Vehicles	35,461,805	48,597,722	52,612,218	53,551,368	64,077,990	65,979,285
Mobile Homes	4,375,133	4,898,374	6,012,070	7,214,484	7,699,254	9,501,372
Timber - 100%	828,890	557,303	1,119,181	1,208,637	63,630	137,877
Heavy Duty Equipment	0	0	0	0	0	0
Gross Digest	393,117,881	440,384,566	459,273,015	478,787,696	620,407,701	644,706,137
Less M & O Exemptions	45,210,855	50,276,647	51,091,066	50,167,732	73,724,572	79,246,284
Net M & O Digest	347,907,026	390,107,919	408,181,949	428,619,964	546,683,129	565,459,853
Forest Land Grant Value	0	0	0	100,000	500,000	1,000,000
Adjusted Net M & O Digest	347,907,026	390,107,919	408,181,949	428,719,964	547,183,129	566,459,853
Gross M & O Millage Rate	8.520	7.880	7.890	9.200	8.530	9.910
Less Millage Rate Rollbacks	1.210	1.210	1.210	1.210	0.980	0.450
Net M & O Millage Rate	7.310	6.670	6.680	7.990	7.550	9.460
Net Taxes Levied	2,543,200	2,602,020	2,726,655	3,425,473	4,131,233	5,358,710
TOTAL COUNTY	2010	2011	2012	2013	2014	2015
Total County Value	542,098,121	590,686,721	618,642,689	636,062,835	780,205,684	809,050,456
Total County Taxes Levied	4,197,708	4,182,581	4,387,190	5,333,027	6,118,915	7,762,783
Net Taxes \$ Increase	385,602	(15,127)	204,609	945,837	785,888	1,643,868
Net Taxes % Increase	7.8%	-0.4%	4.9%	21.6%	14.7%	26.9%

Example of Advertisement Combining County Unincorporated and Incorporated

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 16, 2015 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 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

COUNTYWIDE	2010	2011	2012	2013	2014	2015
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	204115	944038	786,598	1,633,890
Net Taxes % Increase	8.4%	8.26%	4.9%	21.5%	14.8%	26.7%

Use this example for the Board of Education's "CURRENT TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisement.

SPECIAL NOTE:

The actual "CURRENT TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisements for county and school districts must be included at the time the digest is submitted to the revenue commissioner. The commissioner is not authorized to accept the digest of any county that has not submitted these advertisements.

Requirement of Levying and Recommending Authorities to Advertise Intent to Increase Property Tax

Senate Bill 177, Act 431, passed during the 1999 legislative session, signed by the Governor on April 30, 1999, effective January 1, 2000, established the “Taxpayer Bill of Rights”. One of the main thrusts of this legislation was the prevention of indirect tax increases resulting from increases to existing property values in a county due to inflation.

Each year there are two types of value increases made to a county tax digest:

1. increases due to inflation; and
2. increases due to new or improved properties.

The “Taxpayer Bill of Rights” imposed no additional requirements if the levying and recommending authorities rolled back the millage rate each year to offset any inflationary increases in the digests. However, if the millage rate is not rolled back, the levying and recommending authorities must notify the public that taxes are being increased.

Rollback of Millage Rate to Offset Inflationary Increases: If the levying or recommending authority elects to set its millage rate higher than the computed rollback rate, then a press release must be issued, and three public Hearings advertised and held before the final adoption of the millage rate.

Notification of Tax Increase with Three Public Hearings:

The levying and recommending authorities must hold three public hearings allowing the public input into the proposed increase in taxes. Two of the public hearings may coincide with other required hearings associated with the millage rate process, such as the public hearing required by O.C.G.A. § 36-81-5 when the budget is advertised, and the public hearing required by O.C.G.A. § 48-5-32 when the millage rate is finalized. One of the three public hearings must begin between 6:00 PM and 7:00 PM in the evening.

Publish Notice in Paper One Week before each Hearing:

The levying authority must publish a notice in the paper and on their official website - one week in advance of each of these three public hearings.

Press Release to Explain Tax Increase:

The levying or recommending authority must issue a release to the press explaining its intent to increase taxes.

Intent to Increase Property Tax

48-5-32.1. Certification of Assessed Taxable Value of Property and Method of Computation; Resolution or Ordinance Required for Millage Rate; Advertisement of Intent to Increase Property Tax.

(a) As used in this Code section, the term:

(1) 'Ad valorem tax' or 'property tax' means a tax imposed upon the assessed value of real property.

(2) 'Certified tax digest' means the total net assessed value on the annual property tax digest certified by the tax commissioner of a taxing jurisdiction to the department and authorized by the commissioner for the collection of taxes, or, in the case where the governing authority of a county whose digest has not been approved by the commissioner has petitioned the superior court of the county for an order authorizing the immediate and temporary collection of taxes, the temporary digest so authorized.

(3) 'Levying authority' means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy ad valorem taxes to carry out the governing authority's purposes.

(4) 'Mill' means one one-thousandth of a United States dollar.

(5) 'Millage' or 'millage rate' means the levy, in mills, which is established by the governing authority for purposes of financing, in whole or in part, the taxing jurisdiction's expenses for its fiscal year.

(6) 'Millage equivalent' means the number of mills which would result when the total net assessed value added by reassessments is divided by the certified tax digest and the result is multiplied by the previous year's millage rate.

(7) 'Net assessed value' means the taxable assessed value of property after all exemptions.

(8) 'Recommending authority' means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy ad valorem taxes to carry out the purposes of such board of education.

(9) 'Roll-back rate' means the previous year's millage rate minus the millage equivalent of the total net assessed value added by reassessments:

(A) As calculated and certified to the commissioner by the tax commissioner for county and educational tax purposes; and

(B) As calculated by the collecting officer of the municipality for municipal tax purposes.

(10) 'Taxing jurisdiction' means all the real property subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(11) 'Total net assessed value added by reassessments' means the total net assessed value added to the certified tax digest as a result of revaluation of existing real property that has not been improved since the previous tax digest year.

(b) At the time of certification of the digest, the tax receiver or tax commissioner shall also certify to the recommending authority and levying authority of each taxing jurisdiction the total net assessed value added by reassessments contained in the certified tax digest for that tax digest year of the taxing jurisdiction.

(c)(1) Whenever a recommending authority or levying authority shall propose to adopt a millage rate which does not exceed the roll-back rate, it shall adopt that millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with the procedures specified under Code Section 48-5-32.

(2) In those instances in which the recommending authority or levying authority proposes to establish a general maintenance and operation millage rate which would require increases beyond the roll-back rate, the recommending authority or levying authority shall advertise its intent to do so and shall conduct at least three public hearings thereon, at least one of which shall commence between the hours of 6:00 P.M. and 7:00 P.M., inclusive, on a business weekday. The recommending authority or levying authority shall place an advertisement in a newspaper of general circulation serving the residents of the unit of local government and post such advertisement on the website of the recommending or levying authority, which shall read as follows:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over roll-back rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000.00)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000.00)* is approximately *(\$ increase)*.'

Simultaneously with this notice the recommending authority or levying authority shall provide a press release to the local media.

(3) The advertisement shall appear at least one week prior to each hearing, be prominently displayed, be not less than 30 square inches, and not be placed in that section of the newspaper where legal notices appear and shall be posted on the appropriate website at least one week prior to each hearing. In addition to the advertisement specified under this paragraph, the levying or recommending authority may include in the notice reasons or explanations for such tax increase.

(4) No recommending authority shall recommend and no levying authority shall levy a millage rate in excess of the proposed millage rate as established pursuant to paragraph (2) of this subsection without beginning anew the procedures and hearings required by this Code section and those required by Code Section 48-5-32.

(5) Any notice or hearing required under this Code section may be combined with any notice or hearing required under Article 1 of Chapter 81 of Title 36 or Code Section 48-5-32.

(d) Nothing contained in this Code section shall serve to extend or authorize any millage rate in excess of the maximum millage rate permitted by law or to prevent the reduction of the millage rate.

(e) The commissioner shall not accept a digest for review or issue an order authorizing the collection of taxes if the recommending authority or levying authority other than municipal governing authorities has established a millage rate that is in excess of the correct rollback without complying fully with the procedures required by this Code section. In the event a digest is not accepted for review by the commissioner pursuant to this subsection, it shall be accepted for review upon satisfactory submission by such authorities of such evidence. The levies of each of the levying authorities other than the county governing authority shall be invalid and unenforceable until such time as the provisions of this Code section have been met.

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

Substantive Rules and Regulations

560-11-2-.58 Rollback of Millage Rate When Digest Value Increased by Reassessments.

(1) **Purpose and scope.** This Rule has been adopted by the Commissioner pursuant to O.C.G.A. § 48-2-12, and O.C.G.A. § 48-5-32.1 to provide specific procedures applicable to the certification of assessed taxable value of property to the appropriate authorities, computation of a rollback millage rate, and under certain circumstances, advertising the intent to increase property tax and holding required public hearings.

(2) **Definitions.** For the purposes of implementing this Rule, the following terms are defined to mean:

(a) **“Certified tax digest”** means the total taxable net assessed value on the annual tax digest that has been or will be certified by the tax receiver or tax commissioner to the Department of Revenue.

(b) **“Levying authority”** means a county, a municipality, or a consolidated city-county governing authority or other governing authority of a political subdivision of this state that exercises the power to levy property taxes to carry out the governing authority’s purposes.

(c) **“Mill”** means one one-thousandth of a United States dollar.

(d) **“Millage rate”** means the net ad valorem tax levy, in mills, that is established by the recommending or levying authority to be applied to the net assessed value of taxable property within such authority’s taxing jurisdiction for purposes of financing, in whole or in part, the recommending or levying authority’s maintenance and operating expenses.

(e) **“Millage equivalent”** means the number of mills that would result when the total net assessed value added to or deducted by reassessments of existing real property from the prior tax year’s assessed value is divided by the certified tax digest for the current tax year and the result is multiplied by the prior tax year’s millage rate.

(f) **“Net assessed value”** means the taxable assessed value of property after all exemptions have been deducted.

(g) **“Property tax”** means a tax imposed by applying a millage rate that has been established by a recommending or levying authority to the net assessed value of real property subject to ad valorem taxation within a taxing jurisdiction.

(h) **“Recommending authority”** means a county, independent, or area school board of education that exercises the power to cause the levying authority to levy property taxes to carry out the purposes of such board of education.

(i) **“Rollback rate”** means the previous year’s millage rate plus or minus the millage equivalent of the total net assessed value added to or deducted by reassessments of existing real property.

1. The rollback rate shall be calculated for the county governing authority and county school board by the county tax commissioner.

2. The rollback rate shall be calculated for the municipal governing authority and independent municipal school by the municipal tax collector.

(j) **“Taxing jurisdiction”** means all the real property within a county or municipality, subject to the levy of a specific levying authority or the recommended levy of a specific recommending authority.

(k) **“Total net assessed value added by reassessments of existing real property”** means the total net assessed value added to or deducted from the certified tax digest as a result of revaluation by the board of tax assessors of existing real property that has not been improved since the previous tax digest year. Total net assessed value added to or deducted from reassessments of existing real property shall not include net assessment changes that result from zoning changes or net assessment changes relative to classification or declassification of real property for conservation or preferential agricultural use or for historic preservation purposes.

(3) **Calculation of rollback rate.** The rollback rate shall be determined in the manner provided in this paragraph.

(a) **Estimating the certified tax digest.** The recommending or levying authority may utilize an estimate of the certified tax digest to facilitate the establishment of a millage rate earlier in the year; however, the accuracy requirements of paragraph (5)(b) of this Rule must still be met before the actual certified tax digest is presented to the Commissioner for approval.

(b) **Certification of digest to recommending and levying authorities.** As soon as the total net assessed value of the certified tax digest can be accurately estimated or determined, the tax receiver or tax commissioner shall certify to the recommending and levying authorities of each taxing jurisdiction the total net assessed value of all taxable property within each respective taxing jurisdiction. Such certification shall separately show the total net assessed value added to or deducted by reassessments of existing real property and the total net assessed value of all remaining taxable property.

(c) **Determination of rollback rate.** Based on the total net assessed value of the actual or estimated certified tax digest for the current year and the actual certified tax digest and millage rate for the previous year, the levying authority or recommending authority shall determine the rollback rate with the assistance of the tax receiver or tax commissioner. The rollback rate shall be calculated using Form PT-32.1 as provided by the Department and in the manner defined in subparagraph (i) of paragraph (2) of this Rule.

(4) **Advertisement of rollback rate, press release and public hearing.** The procedures for the advertising of the rollback rate, issuing the required press release and holding public hearings shall be as provided in this paragraph.

(a) **Procedure when rollback rate not exceeded.** Whenever a recommending or levying authority proposes to adopt a millage rate that does not exceed the rollback rate calculated as defined in subparagraph (i) of paragraph (2) of this Rule, such authority shall adopt the millage rate at an advertised public meeting and at a time and place which is convenient to the taxpayers of the taxing jurisdiction, in accordance with O.C.G.A. § 48-5-32.

(b) **Procedure when rollback rate is exceeded.** Whenever a recommending or levying authority proposes to establish a general maintenance and operation millage rate that would require increases beyond the rollback rate calculated in subparagraph (i) of paragraph (2) of this Rule, such authority shall advertise its intent to do so and conduct at least three public hearings in accordance with O.C.G.A. § 48-5-32.1 and this subparagraph.

1. **Schedule of public hearings.** The recommending or levying authority shall schedule the public hearings required by O.C.G.A. § 48-5-32.1 at convenient times and places to afford the public an opportunity to respond to the notice of property tax increase and make their opinions on the increase known to such authority. The scheduling shall conform to the following requirements:

(i) **Convenient public hearings.** Two of the three public hearings required by this paragraph shall be held at times and places that are convenient to the public and at least five business days apart. One of the three public hearings required by this paragraph shall begin between 6 PM and 7 PM, inclusive, on a business weekday. Such public hearing may be held on a day in which another public hearing under this Rule also is scheduled, but only if such other hearing is to begin no later than 12:00 noon.

(ii) **Combination with other public hearings.** A public hearing required by this paragraph may be combined with the public hearing required by O.C.G.A. § 36-81-5(f) to be held at least one week prior to the meeting of the governing authority at which adoption of the budget ordinance or resolution will be considered. Additionally, a public hearing required by this paragraph may be combined with the meeting at which the levying or recommending authority will be setting a millage rate that must be advertised in accordance with the provisions of O.C.G.A. § 48-5-32.

(iii) **Timing of public hearings.** All public hearings required by this paragraph shall be held before the millage rate is finally established.

2. **Advertisement of public hearings.** The recommending or levying authority shall advertise the public hearings required by O.C.G.A. § 48-5-32.1 in a manner that affords the public a timely notice of the time and place where the public hearings on the intention of such authority to increase taxes will be held. The advertisements shall conform to the following requirements:

(i) **Location of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be prominently displayed in a newspaper of general circulation serving the residents of the unit of local government placing the advertisement and shall not appear in the section of the newspaper where legal notices appear. The recommending authority or levying authority shall post such advertisement on its website at least one week prior to each hearing.

(ii) **Size of Advertisement.** ~~The~~ Each published advertisement required by O.C.G.A. § 48-5-32.1 must be 30 square inches or larger.

(iii) **Frequency of advertisement.** Each advertisement for a public hearing required by O.C.G.A. § 48-5-32.1 shall be published on a date that precedes the date of such public hearing by at least one week. Each advertisement shall be at least five business days apart, however, when two public hearings required by O.C.G.A. § 48-5-32.1 have been scheduled on the same day in accordance with subparagraph (4)(b)(1)(i) of this Rule, both hearings may be advertised in the same day's edition of the newspaper provided they are combined in such a manner that makes it clear to the public that two separate hearings on the same subject matter are being held.

(iv) **Combining with other advertisements.** The advertisements required by this subparagraph may be combined with the advertisements required by O.C.G.A. § 36-81-5(e) and O.C.G.A. § 48-5-32(b), provided the notice required to be published by O.C.G.A. § 48-5-32.1 precedes and appears at the top of the report required to be published by O.C.G.A. § 48-5-32.

(v) **Form of advertisement.** The advertisements required by this Rule shall read exactly as provided by this Rule and not be reworded in any manner, with the exception that a brief reason or explanation for the tax increase may be included. The advertisements required of this Rule shall read as follows, with the heading that reads **"NOTICE OF PROPERTY TAX INCREASE"** appearing in all upper case and in either a bold font or a font size that is larger than the remaining body of the notice:

NOTICE OF PROPERTY TAX INCREASE

The *(name of recommending authority or levying authority)* has tentatively adopted a millage rate which will require an increase in property taxes by *(percentage increase over rollback rate)* percent.

All concerned citizens are invited to the public hearing on this tax increase to be held at *(place of meeting)* on *(date and time)*.

Times and places of additional public hearings on this tax increase are at *(place of meeting)* on *(date and time)*.

This tentative increase will result in a millage rate of *(proposed millage rate)* mills, an increase of *(millage rate increase above the roll-back rate)* mills. Without this tentative tax increase, the millage rate will be no more than *(roll-back millage rate)* mills. The proposed tax increase for a home with a fair market value of *(average home value from previous year's digest rounded to the nearest \$25,000)* is approximately *(\$ increase)* and the proposed tax increase for nonhomestead property with a fair market value of *(average nonhomestead property value from previous year's digest rounded to nearest \$25,000)* is approximately *(\$ increase)*.

(vi) **Determination of average dollar increase.** The proposed tax increase for an average home shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for properties which are granted homestead exemption. The proposed tax increase for an average nonhomestead property shall be calculated by multiplying the millage rate increase above the rollback rate times the average current year taxable value for real property which has not been granted homestead exemption.

(vii) **Determination of percentage increase.** The “percentage increase over rollback rate” number that appears in the advertisements required by this subparagraph shall be determined by subtracting or adding the rollback rate from the proposed millage rate, dividing this difference by the rollback rate and expressing the results as a percentage.

(viii) **Press release.** At the same time the first advertisement is made in accordance with this Rule, the recommending or levying authority shall also provide a press release to the local media that announces such authority’s intention to seek an increase in property taxes and the dates, times, and locations of the public hearings thereon. The press release may contain such other information as the recommending or levying authority deems may help the public understand the necessity for and purpose of the hearings.

(5) **Certification to Commissioner to accompany digest.** Upon the submission by the tax receiver or tax commissioner of the tax digest and accompanying certifications, the Commissioner will make a determination of whether the recommending and levying authorities have complied with the provisions of O.C.G.A. § 48-5-32.1 and this Rule before issuing an authorization to collect taxes pursuant to O.C.G.A. § 48-5-345.

(a) **Evidence of compliance.** The Commissioner shall not accept for review or issue an order authorizing the collection of taxes for any certified tax digest from any county tax receiver or tax commissioner that does not simultaneously submit evidence that the provisions of O.C.G.A. § 48-5-32.1 and this Rule have been met. Such evidence shall include Form PT-32.1 showing the calculation of the rollback rate, the actual millage rate established, a statement from the chairman of the board of tax assessors attesting to the total net assessed value added by the reassessment of existing real property, a statement from the tax collector or tax commissioner attesting to the accuracy of the digest information appearing on the form, and a statement from a responsible authority attesting to the fact that the hearings were actually held in accordance with such published

advertisements. When the actual millage rate exceeds the rollback rate, such evidence shall also include copies of the published "Notice of Property Tax Increase" showing the times and places when and where the required public hearings were held and a copy of the required press release provided to the local media. A copy of the web-based publication of the Notice of Tax Increase advertisement must be certified by the respective governing or recommending authority establishing such tax increase.

(b) **Incorrectly determined rollback rate.** When the Commissioner determines that the recommending or levying authority has incorrectly determined the rollback rate and has established a millage rate that is in excess of the correct rollback rate and failed to advertise a notice of tax increase and held the required public hearings or has advertised a percentage tax increase that is less than the actual tax increase, the Commissioner shall not accept the digest for review or issue an Order authorizing the collection of taxes, except in that instance when such incorrect rollback rate overestimates the taxes that may be levied without the required public hearings by less than 3 percent, in which case the digest may be accepted for review if all other digest submission requirements have otherwise been met.

(c) **Reductions to advertised millage rates.** When the recommending authority or levying authority adopts a final millage rate below the rate that has been the subject of the hearings required by O.C.G.A. § 48-5-32.1, such authority shall not be required to begin anew the procedures and hearings required by O.C.G.A. § 48-5-32.1 and this Rule.

Tips to Ensure Proper Compliance with the Rollback Computation, the Press Release and Three Public Hearings

1. Be sure that a separate rollback computation form PT-32.1 is completed for each taxing district and purpose, i.e., County M&O, School M&O and Bond; and that the form is signed by all required officials;
2. Be sure that the Board of Tax Assessors has provided for each district requiring a PT-32.1 form, the amount of inflationary growth for the current digest;
3. In the case where the insurance premium tax or adjustment for duplication of services has been used to reduce the gross millage rate for either the incorporated or unincorporated millage rate for the current or the previous tax year, thereby, creating a different millage in these areas, a separate rollback computation Form PT-32.1 must be completed;
4. Make sure that the "Notice of Property Tax Increase" includes the statutory language and no more or no less than the required information;
5. Be sure the percentage increase computed on the PT-32.1 form is the amount advertised on the "Notice of Property Tax Increase" and not the percentage increase shown on the current year of the "Current Tax Digest and Five Year History of Levy";
6. Do not use estimated figures. If the increase advertised is less than 3% of the actual increase as computed by the Department of Revenue at the time of digest submission, the digest will not be accepted, the advertisements will not be in compliance and the levying or recommending authority must begin the process anew;
7. Be sure the frequency and form of the advertisements announcing the three public hearings complies with the statutory requirements;
8. Be sure the newspaper showing the actual advertisements is included at the time of digest submission.
9. To better prepare the levying and recommending authorities in complying with the requirements of O.C.G.A. § 48-5-32.1, examples of the Rollback Computation Form PT-32.1, the press release and the notices announcing the three public hearings are shown on the following pages.
10. **FOREST LAND PROTECTION ACT OF 2008:** Prior to completing the "*PT32.1 Computation of Millage Rate Rollback*" form; the "*PT32.1A Worksheet*" must be calculated in order to determine the value of Revenue Reduction realized due to the implementation of the Forest Land Protection Act of 2008.

Example of Rollback Computation

The first step in determining whether the three public hearing must be advertised and held and a press release issued is to compute a rollback rate using the roll-back form developed by the Department of Revenue for this purpose. Here's an example of one that has been completed:

PT32.1 - COMPUTATION OF MILLAGE RATE ROLLBACK AND PERCENTAGE INCREASE IN PROPERTY TAXES FOR YEAR 2015				
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	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 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		-425,753	137,877
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	873,941,524	2,066,360	30,824,367	906,832,251
EXEMPTIONS	93,735,840	0	3,045,955	96,781,795
State of Georgia Forest Land Assistance Grant Value	500,000	0	1,000,000	1,000,000
NET DIGEST	780,205,684	2,066,360	26,778,412	809,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	7.840	2014 PROPOSED MILLAGE RATE >>>	9.580	
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2014 Net Digest	PYD	780,205,684		
Net Value Added By Reassessment	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,778,412		
2015 Net Digest	CYD	809,050,456	(PYD+RVA+NAG)	
2014 Millage Rate	PYM	7.840		
Millage Equivalent of Reassessed Value	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2015	RR	7.820	PYM - ME	
COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2015 Proposed Millage Rate for this Taxing Jurisdiction exceeds the 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
			2014 Millage Rate	9.580
			Percentage Increase	22.51%

In this example, Lee County is proposing a current year millage rate that is higher than the computed rollback rate. As such, the county has triggered the requirements of O.C.G.A. § 48-5-32.1, which compels the county to issue a press release, and advertise and hold the three public hearings, announcing a 22.51% increase in taxes, before the final millage rate can be adopted.

Example of Advertisement of Notice of Property Tax Increase

In this example, Lee County has decided to hold two of the three public hearings on the same day, and the third public hearing on the day the final millage rate will be adopted as indicated on the "CURRENT 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY" advertisement. The following advertisement announcing the first two public hearings must appear in the newspaper at least 1 week prior to the date of the first hearing or in this example on or before July 2, 2015.

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2015 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 9, 2015 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 16, 2015 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.

In addition, an advertisement announcing the third public hearing must appear in the newspaper at least 1 week prior to the date of the third public hearing or in this example on or before July 9, 2015.

**ALL PUBLIC HEARING ADVERTISEMENTS PUBLISHED IN THE NEWSPAPER
MUST BE NO LESS THAN 30 SQUARE INCHES IN SIZE**

Example of Press Release

Lee County is required to distribute the following press release to the local newspaper, radio station, or television station at the same time as the **'NOTICE OF PROPERTY TAX INCREASE'** is published in the newspaper. It is not required that the local media actually publish or announce the Press Release; only that the levying and recommending authority provide it to the media.

The second paragraph in the Press Release example below will not necessarily apply to every levying or recommending authority. Each authority should include the specific circumstances that have triggered the need for the increase in taxes.

PRESS RELEASE ANNOUNCING A PROPOSED PROPERTY TAX INCREASE

The Lee County Board of Commissioners today announces its intention to increase the 2015 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

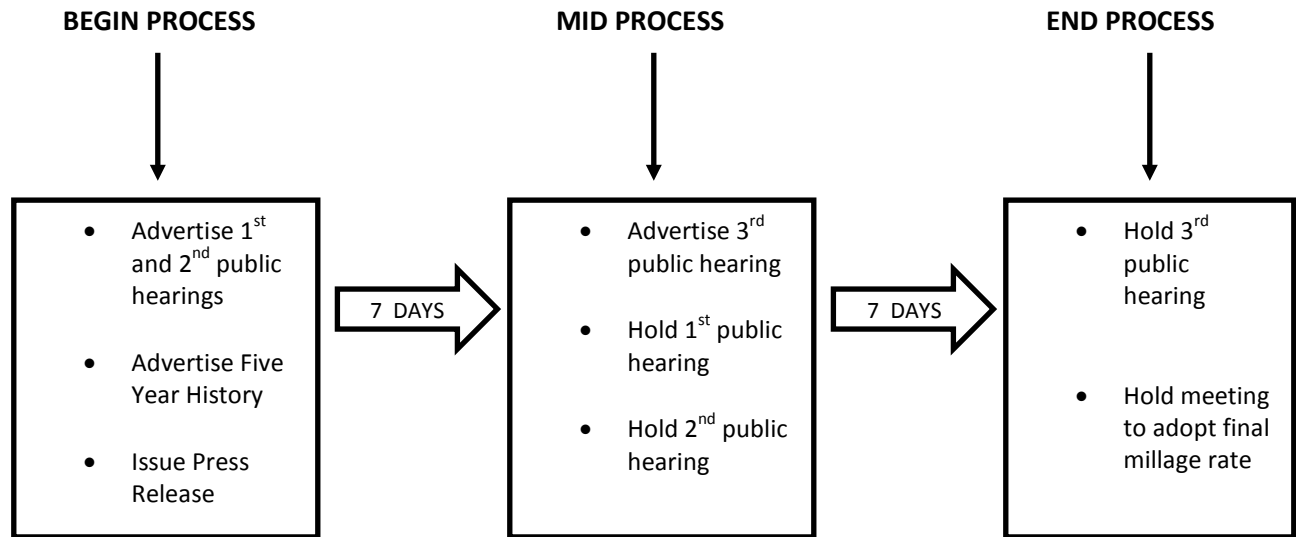
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, 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 9, 2015 at 11:30 AM and 6:00 PM and on July 16, 2015 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



	Board of Tax Assessors	County Board of Commissioner's
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 each member of the BOARD OF 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	Signature of person completing form Name: _____ Signature: _____ DATE: _____	
Chairman:					
Member:					
Member:					
Member:					

Certification of Parcel Count:	Total Taxable Real	_____
	Total Exempt Real	_____

SUPPORT STAFF AS OF DATE OF COMPLETION OF FORM			In the spaces below, please complete the requested information for each SUPPORT STAFF position. If a position is 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 section.			
NAME	POSITION HELD	DATE EMPLOYED		BRIEF DESCRIPTION OF DUTIES		

APPRAISAL STAFF AS OF DATE OF COMPLETION OF FORM		In the spaces below, please complete the requested information for each APPRAISER on staff. If a position is currently vacant, 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)	SUPERVISORY DUTIES?	NUMBER SUPERVISED		
Chief Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								
Appraiser:								

**ANNUAL TAX ALLOCATION DISTRICT CERTIFICATION
FOR TAX YEAR 2015**

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 _____

3. Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: _____

4. Date of validation of tax allocation bond by Clerk of Superior Court: _____

5. Total 2015 Assessed Taxable Value for Tax Allocation District: _____

Authorized Signature

Title

Date



PROBATE COURT

BURKE COUNTY

PRESTON B. LEWIS III
JUDGE

WAYNESBORO, GEORGIA 30830

December 18, 2012

P.O. Box 322
706-554-3000

Ellen Mills
Georgia Department of Revenue
Local Government Services
4125 Welcome All Road SW, Room #701
Atlanta, Georgia 30349

RE: Bond of Burke County Tax Commissioner Marian S. Jackson

Gentlemen:

Pursuant to your instructions I am herewith enclosing the original of the above stated Bond which has been recorded in this office in Minute Book "GGG", pages 507-509.

Sincerely,

Preston B. Lewis, III

PBL III/dsq
Enclosures



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

Handwritten signatures of the principal and sureties.

[L.S.] Principal.

Multiple lines for [L.S.] Surety signatures.



PRESTON B. LEWIS, III

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

Seal of Probate Judge

Recorded: Book: "GGG" Page: 507-509

Probate Judge BURKE County PRESTON B. LEWIS, III

DIRECTIONS

The above bond shall have at least two and not more than 20 good and solvent sureties who shall be worth the amount of said bond, over and above their homestead, all of whom must be permanent residents of the state and two of whom must also be residents of the county; provided, however, that a surety insurance company which has complied with all requirements to transact business in this state may be accepted as surety upon the bond of any person required by law to execute bonds in lieu of any other surety or sureties. When the approving court or officers do not know that a surety is worth the required amount, they shall not accept him unless he swears that his means are sufficient in amount, which swearing they shall record on the bond. O.C.G.A. 45-4-6, 45-4-5.

The amount to which this bond is taken is filled out by the Revenue Commissioner as required by law. The approval of the above bond shall be in writing, endorsed on the bond, and shall show the date of approval, and shall not be filed until approved by the judge of the probate court. The bond, after approved by the judge of the probate court, shall be record by the judge of the probate court; and the original bond shall be transmitted by him to the Department of Revenue for deposit. O.C.G.A. 45-4-12, 45-4-13. This bond shall also be sent to and recorded in any county in which any surety owns property, this duty shall not be neglected but shall be attended to immediately upon approval of the bond.

When an official bond is signed by an attorney in fact, the power of attorney shall be attested by the judge of the probate court and filed and recorded in the same manner as the bond. No attorney at law or county officer shall be accepted as surety on the bond of any county officer. O.C.G.A. 45-4-16, 45-4-8.

Very Important --- This bond must be filed with the Department of Revenue on or before January 1, next, after the election, and in cases of appointments made to fill vacancies, within 40 days after appointment.

Filed _____

Revenue Commissioner



GEORGIA DEPARTMENT OF REVENUE

2015 Forest Land Assistance Grant

COUNTY/CITY INSTRUCTION WITH FORMS

These forms may be found on our website
<http://www.dor.ga.gov>

FORM PT 77

The form PT-77 is to be completed by the Tax Commissioner or fiscal authority requesting Forest Land Assistance Grants for county, county school, special district tax purposes, municipality, or independent school.

The following documents must be attached to Form PT77:

- Form PT32.1A FLPA Revenue Reduction Calculation Worksheet
- Form PT35 (or PT38) Millage Rate Certifications;
- **A photo copy of each recorded FLPA covenant; and**

Complete the PT77 form with the following information:

- District Name -** The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
- Net Millage Rate -** Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
- Reimbursement Value -** For each adjustment given, show the reimbursement value calculated using the PT32.1A worksheet.
- Total Reimbursement -** List the total dollar amount of reimbursement value for each district.
- Prior Year Adjustments -** For each district add together all 'Prior Year Adjustments' - enter total for each respective district.
- Current Year Adjustments -** For each district add together all 'Current Year Adjustments' - enter total for each respective district.
- Net Adjustments -** Combine all 'Adjusted District Totals' and enter this amount.
- Net FLPA Grant -** Enter the net dollar amount of reimbursement grant to be issued for each district and total the column.
- Signature and Date -** Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the **required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

FORM PT 77-A

The form PT-77A is to be completed by the Tax Commissioner or fiscal authority certifying adjustments made to the Forest Land Assistance Grant for County, County School or Special District tax purposes. This form should also be used for adjustment certification to any City or Independent School if the Tax Commissioner is the local billing authority for these municipal entities.

This form is a summary of all adjustments to the prior year grants. It is not necessary to submit a detailed list of adjustments, however, it is required that a detailed list be maintained in the tax officials office for audit purposes.

Types of Adjustments include the following:

- Any Forest Land Assistance Grant that was not given, but should have been – **attach a copy of the recorded FLPA covenant;**
- Any Forest Land Assistance Grant that was given, but should not have been; and
- Any Adjustments in value, eligibility or breach of covenant that affects the credit.

Complete the form with the following information:

- District Name -** The name of each district should be shown at the top of each column. These names should be the same as submitted on form PT-553C.
- Net Millage Rate -** Show the net millage rate as certified on form PT-35 for County, County School and Special Districts and from form PT-38 for your City and Independent School systems.
- Revenue Reduction Value -** For each adjustment given, show the adjustment value.
- Total Adjusted Grant -** List the total dollar amount of adjustments for each district.
- Adjusted District Totals -** For each district add together all 'Total Adjusted Credits' for prior years - enter total for each respective district.
- Total Adjustments -** Combine all 'Adjusted District Totals' and enter this amount.
- Signature and Date -** Signature and date must be completed by Tax Commissioner.

Failure to properly complete this form in an accurate manner and to provide the **required documentation when submitting will cause your certification to be held or returned until the necessary paperwork is received, thus delaying reimbursement of your funds.**

COUNTY: _____

ADJUSTMENTS TO FOREST LAND ASSISTANCE GRANT CERTIFICATION FOR TAX YEAR 2015

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

Form PT-77A is to be used for County, County School, and any City taxes that you bill. This form must accompany the PT-77. Cities and Independent School Systems must use this Form PT-77 and PT-77A if billing independently.

A detailed list of adjustments for each year and each district does not have to be submitted with this form, however, that list is required to be maintained in the Tax Commissioner's office for audit purposes.

TAX YEAR	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME
2014	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
n/a	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
n/a	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
ADJUSTED DISTRICT TOTALS >>>	0.00									TOTAL ADJUSTMENTS >>>

The total adjusted credit for each district should be carried to form PT-77, column 5, to each corresponding district

I hereby certify that the information for each of the districts listed above is a true and accurate representation of the net millage rate and the number, value and total adjustments made to the prior years Forest Land Assistance Grant. I further understand that the grant amount for tax year 2015 will be increased or decreased according to these adjustments.

Signature of Tax Commissioner: _____ Date: _____

COUNTY: _____

ADJUSTMENTS TO FOREST LAND ASSISTANCE GRANT CERTIFICATION FOR TAX YEAR 2015

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

Form PT-77A is to be used for County, County School, and any City taxes that you bill. This form must accompany the PT-77. Cities and Independent School Systems must use this Form PT-77 and PT-77A if billing independently.

A detailed list of adjustments for each year and each district does not have to be submitted with this form, however, that list is required to be maintained in the Tax Commissioner's office for audit purposes.

TAX YEAR	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME	DISTRICT NAME
2014	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
n/a	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
n/a	STATE									
NET MILLAGE RATE	0.250									
REIMBURSEMENT VALUE										
TOTAL ADJUSTED CREDIT										
ADJUSTED DISTRICT TOTALS >>>	0.00									
The total adjusted credit for each district should be carried to form PT-77, column 5, to each corresponding district.									TOTAL ADJUSTMENTS >>>	

I hereby certify that the information for each of the districts listed above is a true and accurate representation of the net millage rate and the number, value and total adjustments made to the prior years Forest Land Assistance Grant. I further understand that the grant amount for tax year 2015 will be increased or decreased according to these adjustments.

Signature of Tax Commissioner : _____

Date: _____



Georgia Department of Revenue

2015

TAX DIGEST SUBMISSION CHECK LIST

0



Georgia Department of Revenue

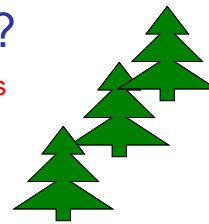
What is the tax digest?

A listing of assessments and exemptions



Real and Personal Property

Timber



Mobile Homes



Motor Vehicles



Heavy Duty Equipment



Public Utilities



1



Georgia Department of Revenue

Who's Responsible?

Tax Commissioner

Tax Assessor

County Board of Commissioners

County Board of Education

2



Georgia Department of Revenue

Tax Assessor

Approve/Deny Exemptions

Classify and Stratify property

Determine values:

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



Work through taxpayer appeals

Produce various certifications and reports

3



Georgia Department of Revenue

Tax Commissioner

Compile Consolidation sheets and worksheets

Forward digest amounts to Board of Commissioners and School Board

Certify and Submit digest to DOR

Bill, Collect and Disperse Tax

Request FLPA Assistance Grant



4



Georgia Department of Revenue

Board of Commissioners Board of Education

Establish annual budgets

Set Millage rates

Advertise and Hold Public Hearings



5



The Check List

COUNTY _____

SUBMISSION DATE _____

2015 TAX DIGEST SUBMISSION IN-HOUSE CHECK LIST

	ITEM	NOTES
NEW	1. Consolidation Sheets : Must provide signed hardcopy and XML data file.	Warning: watch for proper classification of exempt and taxable property included in Development Authority lease agreements.
	a. Motor Vehicle Values Used? Total of 2014 values?	
	b. Timber Values Used? Total of values from 4 qtrs reports for 2014?	
	c. Mobile Home Values Used? Total of values from Assessors digest?	
	d. Heavy Duty Equipment Values Used? Total of 2014 Billings?	
	2. PT-35 Form – County & School levies included? Signed by Chairman?	LOST: INS:
	3. PT-38 Forms - City(s) levy	
	4. Taxpayer Brochure	



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

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

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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

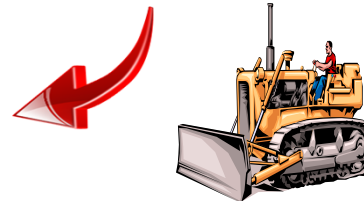
SV – Conservation Use

SB – Brownfield

SJ – Forest Land Conservation

SN – Inventory of a business

SW – Environmentally Sensitive



11

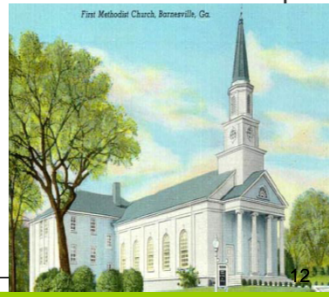


Georgia Department of Revenue

Exempt Property Codes

EXEMPT PROPERTY CODES

- E0** – *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

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.

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Georgia Department of Revenue

Check the Math

Unincorporated
 + Incorporated
 = Countywide

All cities
 = Incorporated

Independent School
 + Countywide School
 = Countywide



15



Georgia Department of Revenue

Add Other Property to the Digest

Motor Vehicles

total values of all vehicles returned during 2014, using 2013 millage



Mobile Homes

Digest provided by Board of Assessors



Timber

100% total of sales & harvests reported for 1st, 2nd, 3rd, & 4th quarters of 2014



Heavy Duty Equipment

billings made during 2014



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

PI-39 (Rev 01/15)

COUNTY MILLAGE RATE CERTIFICATION FOR TAX YEAR 2015
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, Univ, School, Special District, Etc.)	Mark X if District Falls in Unincorporated Area	Mark X if District Falls in Incorporated Area	Enter Gross Millage Rate Before Rollbacks	Enter Sales Tax Rollback OCGA § 48-8-01	Enter Insurance Premium Rollback OCGA § 33-8-0.5	Enter Duplication of Services Rollback (Amount to OCGA § 36-70-24)	Enter Net MSO Millage Rate Columns 4, 6 & 7	Enter Bond Millage Rate	Total Millage Rate Columns 8 plus Column 9
	Incorporated									
	Unincorporated									
	School									

2014C 07/18/2014										CONSOLIDATION AND EVALUATION OF DIGEST 2014									
COUNTY NAME: Fayette					COUNTY NO: 56					Sheet # 15 - COUNTY ALL TAX DISTRICTS					Total Parcel Count: 43,074				
RESIDENTIAL					FOREST LAND CONSERVATION USE					EXEMPT PROPERTY					SUMMARY				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	40% Value		PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE		
R1	36,258		2,293,363.299		J3	0	0.00	0		E0	0	0		Residential Real	39,131	41,883.54	3,114,018,578		
R3	35,563	13,720.70	710,236.896		J4	0	0.00	0		E1	52	115,834.490		Residential Personal	326		3,089,541		
R4	3,419	24,688.81	106,388.791		J5	0	0.00	0		E2	204	82,132.168		Residential Total	39,457	41,883.54	3,117,107,119		
R5	52	3,503.51	6,025.906		J6	0	0.00	0		E3	21	4,659,293		Residential Trans.	0	0.00	0		
R6	0	0.00	0		J7	0	0.00	0		E4	43	1,433,572		Historic	0	0.00	0		
R9	0	0.00	0		J8	0	0.00	0		E5	4	39,248.211		Agricultural Real	393	13,440.11	66,428,218		
RA	124		1,860.514		F3	0	0.00	0		E6	45	114,699.397		Agricultural Personal	0	0.00	0		
RB	204		1,239.907		F4	0	0.00	0		E7	0	0		Agricultural Total	393	13,440.11	66,428,218		
RF	0	0.00	0		F5	0	0.00	0		E8	0	0		Preferential	0	0.00	0		
RI	0	0.00	0		F6	0	0.00	0		E9	19	59,118.460		Conservation Use	288	19,787.98	40,935,362		
RZ	0	0.00	0		Total					TOTAL	862	417,324.578		Environmentally Sen	0	0.00	0		
RESIDENTIAL TRANSITIONAL					ENVIRONMENTALLY SENSITIVE					HOMESTEAD & PROPERTY EXEMPTIONS					BOND AMOUNT				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	M & O AMOUNT		Commercial Real	1,610	5,062.69	582,189,430		
T1	0	0.00	0		W3	0	0.00	0		G	0	0		Commercial Personal	4,910		171,510,754		
T3	0	0.00	0		W4	0	0.00	0		S1	0	0		Commercial Total	6,520	5,062.69	753,700,184		
T4	0	0.00	0		W5	0	0.00	0		S2	0	0		Industrial Real	266	3,978.53	143,719,069		
HISTORIC					COMMERCIAL					DO NOT USE L1 THRU L8 CODES ON STATE SHEET					INDUSTRIAL PERSONAL				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	M & O AMOUNT		I	0	0.00	0		
H1	0	0.00	0		C1	1,266		384,720,564		S3	0	0		Industrial Total	767	3,978.53	329,544,343		
H3	0	0.00	0		C3	1,448	1,630.92	115,012,566		S4	0	0		Forest Lnd Con Use	0	0.00	0		
AGRICULTURAL					PUBLIC UTILITY					AGRICULTURAL					AGRICULTURAL				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	M & O AMOUNT		Forest/Field Property	0	0.00	0		
A1	584		41,799,272		C4	135	1,330.01	51,850,500		S5	0	334,480		Real Total	42,312	84,152.85	3,952,289,661		
A3	1	0.35	1,976		C5	35	2,101.76	30,604,899		S6	0	0		Personal Total	5,207		355,425,589		
A4	160	1,442.68	4,940,332		C6	0	0.00	3,578,850		S7	0	0		Digest Total	47,719	84,152.85	4,307,715,230		
A5	232	11,997.08	19,686,736		C7	3,175		104,451,851		S8	0	0		Public Utility	58	0.00	74,579,898		
A6	0	0.00	0		C8	1	0.00	61,487,768		S9	2	24,398		Motor Vehicle	94,892		296,899,869		
A9	0	0.00	0		C9	10		1,973,487		SF	89	98,168,209		Mobile Home	1,180		3,254,369		
AA	0	0.00	0		CZ	0	0.00	0		SF	89	98,168,209		Timber - 100%	0	0.00	48,188		
AB	0	0.00	0		INDUSTRIAL					SF	0	0		Heavy Duty Equip.	44		665,001		
AF	0	0.00	0		Code	Count	Acres	40% Value		SF	761	574,608		Gross Digest Total	143,884	84,152.85	4,883,153,548		
AP	0	0.00	0		I1	398		117,501,009		SH	4	0		Exemption-Bonds			30,385,554		
AR	0	0.00	0		I2	0	0.00	0		SI	0	0		NET BOND Digest			4,646,790,043		
AR	0	0.00	0		I3	339	606.14	11,258,516		SV	589	35,788,898		Gross Digest Total	143,884	84,152.85	4,883,153,548		
AR	0	0.00	0		I4	119	1,043.13	11,651,789		SJ	0	0		Environmentally & CO			286,938,521		
AR	0	0.00	0		I5	27	2,329.25	3,785,751		SK	0	0		NET M & O Digest			4,396,647,019		
AR	0	0.00	0		I6	0	0.00	0		SN	0	0		DO NOT USE L1 THRU L8 CODES ON STATE SHEET					
AR	0	0.00	0		IA	0	0.00	0		L1	27,109	135,545,000		TYPE					
AR	0	0.00	0		IB	0	0.00	0		L2	0	0		MILLAGE					
AR	0	0.00	0		IF	104		56,135,163		L3	0	0		VALUE					
AR	0	0.00	0		IG	90		23,504,308		L4	0	0		M & O	0.005714	4,396,647,019			
AR	0	0.00	0		IP	76		96,192,801		L5	0	0		BOND		4,646,790,043			
AR	0	0.00	0		IZ	0	0.00	0		L6	0	0		DO NOT USE L1 THRU L8 CODES ON STATE SHEET					
CONSERVATION USE					PUBLIC UTILITY					AGRICULTURAL					AGRICULTURAL				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	M & O AMOUNT		Forest/Field Property	0	0.00	0		
V1	4	17.24	32,304		U1	15	0.00	2,377,351		L7	0	0		Real Total	42,312	84,152.85	3,952,289,661		
V2	36	4,549.88	14,973,204		U2	40	0.00	72,202,547		L8	0	0		Personal Total	5,207		355,425,589		
V5	220	15,220.84	25,907,076		U3	0	0.00	0		L9	0	0		Digest Total	47,719	84,152.85	4,307,715,230		
V6	0	0.00	0		U4	0	0.00	0		L10	0	0		Public Utility	58	0.00	74,579,898		
BROWNFIELD PROPERTY					AGRICULTURAL					AGRICULTURAL					AGRICULTURAL				
Code	Count	Acres	40% Value		Code	Count	Acres	40% Value		Code	Count	M & O AMOUNT		Motor Vehicle	94,892		296,899,869		
B1	0	0.00	0		U5	0	0.00	0		L11	0	0		Mobile Home	1,180		3,254,369		
B3	0	0.00	0		U9	0	0.00	0		L12	0	0		Timber - 100%	0	0.00	48,188		
B4	0	0.00	0		UA	0	0.00	0		L13	0	0		Heavy Duty Equip.	44		665,001		
B5	0	0.00	0		UB	0	0.00	0		L14	0	0		Gross Digest Total	143,884	84,152.85	4,883,153,548		
B6	0	0.00	0		UF	0	0.00	0		L15	0	0		Exemption-Bonds			30,385,554		
					UZ	0	0.00	0		L16	0	0		NET BOND Digest			4,646,790,043		
					Total					TOTAL	25,799	295,506,521							



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



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Georgia Department of Revenue

2014 Insurance Premium / LOST used to **rollback** 2015 Millage Rates

AMOUNT OF INSURANCE PREMIUM AND LOCAL OPTION SALES TAX PROCEEDS FOR 2015 MILLAGE ADJUSTMENT

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

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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



21

RESIDENTIAL				FOREST LAND CONSERVATION USE				EXEMPT PROPERTY				SUMMARY			
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE
R1	15,424		993,276,015	J3	0	0.00	0	E0	0		0	Residential Real	15,424	35,344.32	1,371,306,952
R2	15,330	10,840.6	279,406,260	J4	0	0.00	0	E1	80		24,344,565	Residential Personal	155		1,219,908
R3	3,099	22,322.6	95,417,019	J5	0	0.00	0	E2	119		48,088,222	Residential Total	16,600	35,344.32	1,372,526,858
R5	39	2,151.55	3,207,868	J9	0	0	0	E3	19		1,800,643	Residential Trans.	0		0
R6	0	0.00	0	FLPA FAIR MARKET ASMT				E4	28		406,896	Historic	0	0.00	0
R9	0	0.00	0	Code	Count	Acres	40% Value	E5	0		0	Agricultural Real	339	11,710.08	59,463,020
RA	39		456,708	F3	0	0.00	0	E6	16		55,056,581	Agricultural Personal	0		0
RB	124		783,195	F4	0	0.00	0	E7	0		0	Agricultural Total	339	11,710.08	59,463,020
RF	0	0.00	0	F5	0	0.00	0	E8	0		0	Preferential	0	0.00	0
RI	0	0.00	0	F9	0	0	0	E9	1		52,475	Conservation Use	532	16,301.70	37,047,859
RZ	0	0.00	0	Total	0	0	0	TOTAL	254		129,749,289	Environmentally Sen	0	0.00	0
RESIDENTIAL TRANSITIONAL				ENVIRONMENTALLY SENSITIVE				HOMESTEAD & PROPERTY EXEMPTIONS							
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count	MLO AMOUNT	BOND AMOUNT	Commercial Real	303	1,590.63	70,884,656
F1	0	0.00	0	W3	0	0.00	0	Code	Count			Commercial Personal	1,054		27,144,018
F3	0	0.00	0	W4	0	0.00	0	E0	0	0	0	Commercial Total	1,357	1,590.63	98,028,674
F4	0	0.00	0	W5	0	0.00	0	E1	0	0	0	Industrial Real	126	610.37	19,323,199
HISTORIC				COMMERCIAL											
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	Code	Count			Industrial Personal	33		2,840,356
H1	0	0.00	0	C1	204		26,657,115	S3	151	5,091,322	0	Industrial Total	159	610.37	22,263,454
H3	0	0.00	0	C3	28	401.98	15,566,724	S4	0	0	0	Forest Lnd Con Use	0	0.00	0
AGRICULTURAL															
Code	Count	Acres	40% Value	C4	28	299.80	6,182,036	S5	0	0	0	Brownfield Property	0	0.00	0
A1	532		38,462,972	C5	12	696.97	12,509,719	S6	0	0	0	Real Total	19,765	67,565.10	1,658,025,530
A3	1	0.35	1,974	C9	0	0.00	0	S7	1	109,280	0	Personal Total	1,282		31,304,200
A4	137	1,218.12	4,170,500	CA	4		69,509	S8	0	0	0	Digest Total	21,011	67,565.10	1,589,329,810
A5	201	10,491.63	16,827,272	CB	1		6,320	S9	0	0	0	Public Utility	23	0.00	37,917,428
A6	0	0.00	0	CF	750		19,568,422	S0	0	0	0	Motor Vehicle	49,099		136,745,500
A7	0	0.00	0	CI	304		7,471,109	S1	0	0	0	Mobile Home	1,097		3,191,616
A8	0	0.00	0	CP	3		20,050	S2	12	92,134	0	Timber - 100%	6	0.00	45,158
AA	0	0.00	0	C2	0		0	SA	0	0	0	Heavy Duty Equip.	5		43,099
AB	0	0.00	0	INDUSTRIAL											
AF	0	0.00	0	Code	Count	Acres	40% Value	SP	229	166,171	166,171	Gross Digest Total	71,251	67,565.10	1,767,278,868
AI	0	0.00	0	I1	32		4,041,780	SH	0	0	0	Exemptions-Bonds			32,515,718
AZ	0	0.00	0	I3	96	161.50	2,545,136	SI	0	0	0	Net Bond Digest			1,734,763,150
PREFERENTIAL															
Code	Count	Acres	40% Value	I4	28	242.47	2,280,773	SJ	0	0	0	Gross Digest Total	71,251	67,565.10	1,767,278,868
P3	0	0.00	0	I5	2	206.40	445,420	SK	0	0	0	Exemptions-M & O			107,715,301
P4	0	0.00	0	I6	0	0.00	0	SL	0	0	0	Net M & O Digest			1,659,563,557
P5	0	0.00	0	IA	0	0.00	0	SM	0	0	0	DO NOT USE L1 THRU L8 CODES ON STATE SHEET			
P6	0	0.00	0	IB	0		0	L1	12,988	64,940,000	0	TYPE	MILLAGE	ASSESSED	TAX
CONSERVATION USE															
Code	Count	Acres	40% Value	IF	13		1,311,569	L2	0	0	0	M & O		VALUE	
V1	2	11.38	26,520	IG	11		726,899	L3	0	0	0	BOND		1,734,763,150	
V2	330	4,216.77	13,845,369	IJ	9		901,892	L4	0	0	0	I, GEORGE WINDO, 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 ASSESSOR AGAINST DEFAULTERS) IN SAID COUNTY OF FAYETTE FOR THE YEARS 2014, AND DUPLICATE DIGEST HAS BEEN MADE AND DELIVERED TO THE COUNTY GOVERNING AUTHORITY AND TAX COLLECTOR OF SAID COUNTY AS REQUIRED BY LAW. WITNESS MY HAND AND OFFICIAL SIGNATURE,			
V5	200	14,073.63	23,176,068	IK	0		0	L5	0	0	0	THIS DAY OF _____, 20__			
V6	0	0.00	0	IL	0		0	L6	0	0	0	RECEIVER OF RETURNS			
BROWNFIELD PROPERTY															
Code	Count	Acres	40% Value	Code	Count	Acres	40% Value	L7	0	0	0				
B1	0	0.00	0	U1	0		0	L8	0	0	0				
B3	0	0.00	0	U2	12	0.00	35,559,191	L9	0	0	0				
B4	0	0.00	0	U3	10	0.00	2,358,251	L10	0	0	0				
B5	0	0.00	0	U4	0	0.00	0	L11	0	0	0				
B6	0	0.00	0	U5	0	0.00	0	L12	0	0	0				
				U9	0	0.00	0	L13	0	0	0				
				UB	0	0.00	0	L14	0	0	0				
				UC	0	0.00	0	L15	0	0	0				
				UD	0	0.00	0	L16	0	0	0				
				UE	0	0.00	0	TOTAL	13,911	107,715,301	32,515,718				



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



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Georgia Department of Revenue

3. CITY MILLAGE RATE CERTIFICATION

FD-38 (Rev. 01/13)
City Millage Rate Certification

CITY AND INDEPENDENT SCHOOL MILLAGE RATE CERTIFICATION FOR TAX YEAR 2015

<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 the Homeowner Tax Relief Grant.

Georgia Department of Revenue
Local Government Services Division
4125 Welcome All Road
Atlanta, Georgia 30349
Phone: (404) 724-7003 Fax: (404) 724-7012

CITY NAME	ADDRESS	CITY, STATE, ZIP				
OFFICE DAY/PHONE	CITY CLERK	PHONE NO.				
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 LOCAL 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 ____%. Please 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	DISTRICT NO.	COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5
LIST EXEMPTIONS GRANTED FROM CITY DISTRICT levies such as CEA, CEA-2, or CEA-3	Levy Number	Street Millage for Maintenance & Operations	Levy Millage for Local Option Sales Tax	Net Millage for Maintenance & Operations Purposes (Column 1 less Column 2)	Total Millage (If Applicable)	Total Millage (Column 3 + Column 4)
City Millage Rate						
Independent School System						
Special Districts						



Georgia Department of Revenue

4. TAXPAYER BROCHURE (48-5-306.1)

ASSESSMENT APPEALS

The Board of Tax Assessors is required to issue a notice of assessment for taxable tangible real and personal property. Upon receipt of this notice, the property owner desiring to appeal the assessment must do so within 45 days. The appeal may be based on taxability, value, uniformity, and/or the denial of an exemption. The written appeal is filed initially with the Board of Tax Assessors. The state of Georgia provides a uniform appeal form for use by property owners. In that initial written dispute, the property owner must declare their chosen method of appeal.

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 assessment in the amended notice within 30 days. This second appeal made by the property owner 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 of non-homesteaded real property, but only when the value is equal to or greater than \$1,000,000. 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 who must notify the taxpayer of the receipt of the arbitration appeal within 45 days. The taxpayer must submit a certified appraisal of the subject property which the board of assessors may accept or reject. If the taxpayer's appraisal is rejected the board of assessors must certify the appeal to the county clerk of superior court for arbitration. The arbitration is authorized by the judge and a hearing is scheduled within 30 days. The arbitration will issue a decision at the conclusion of the hearing, which is a final and which may not be appeal further.



IMPORTANT TAX INFORMATION

XXXXXXXXXX
Tax Commissioner
XXXXX County
XXXX, Ga. XXXX
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.

XXXXXXXXXX
Tax Commissioner

XXXXXXXX COUNTY



#5. Reserved

#6. Reserved



7. LOCAL EXEMPTION FORM

LOCAL EXEMPTIONS

COUNTY / CITY _____

DIGEST YEAR 2015

List all Local Exemptions and provide the criteria for each local homestead exemption shown on the 2015 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

A BILL TO BE ENTITLED
AN ACT

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

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

8 SECTION 1.

9 For purposes of this Act, the term:

- 10 (1) "Ad valorem taxes for educational purposes" means all ad valorem taxes for
11 educational purposes levied by, for, or on behalf of the Columbia County School District,
12 including, but not limited to, taxes to pay interest on and to retire school bonded
13 indebtedness.
- 14 (2) "Homestead" means homestead as defined and qualified in Code Section 48-5-40 of
15 the O.C.G.A., with the additional qualification that it shall include only the primary
16 residence and not more than three contiguous acres of land immediately surrounding such
17 residence.
- 18 (3) "Senior citizen" means a person who is 70 years of age or over on or before January
19 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. CURRENT USE ASSESSMENT - CUVA

LIST OF CONSERVATION USE COVENANTS ENTERED INTO DURING TAX YEAR 2011

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. CURRENT USE ASSESSMENT - FLPA

FOREST LAND CONSERVATION USE ASSESSMENT LISTING FOR NEW AND EXISTING COVENANTS FOR TAX YEAR 2011

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	2011 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 RII I Y G

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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

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Georgia Department of Revenue

11. CHANGE OF ASSESSMENT LISTS (electronic)

CHANGE OF ASSESSMENT LIST FOR AGRICULTURAL, PREFERENTIAL, CONSERVATION USE
AND ENVIRONMENTALLY SENSITIVE PROPERTIES FOR TAX YEAR 2015

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	2014 Assessment	2015 Assessment	Difference	Reason Code



Georgia Department of Revenue

11a. Memo from Chairman

From: Kenneth Spaller
Date: August 26, 2014
Re: 2014 Digest Submission

The 2014 appraisal files were completed and transferred to the Fayette County Tax Commissioner for digest preparation on July 18, 2014.

The Fayette County Board of Tax Assessors performed a county-wide revaluation for tax year 2014. Fayette County has 42,212 taxable real parcels and 862 exempt real parcels.

On May 6, 2014, 42,212 notices were mailed to taxpayers on residential, agricultural, commercial and industrial real estate. In addition, 839 personal property notices were sent on May 6, 2014.

As of today (August 26, 2014), 11 personal property accounts and 344 real estate parcels are currently under appeal for tax year 2014.

Fayette County has 0 unresolved 2013 real estate and personal property appeals.

Sincerely,

Kenneth Spaller, Chairman
Fayette County Board of Tax Assessors



Georgia Department of Revenue

11b. Copy of one notice of assessment

ANNUAL NOTICE OF ASSESSMENT

Fayette County Board of Assessors 140 Stonewall Ave West, Suite 108 Fayetteville, GA 30214 (770)305-5402	Notice Date: 05/06/2014
	This is not a tax bill Do not send payment Last Date To File Appeal: 06/20/2014
BECK JACQUELYN WINDHAM 173 RIVERS RD FAYETTEVILLE GA 30214	County property records are available online at: www.fayettecountymaps.com
OFFICIAL TAX MATTER - 2014 ASSESSMENT	

The amount of your ad valorem tax bill for the year shown above will be based on the appraised (100%) and assessed (40%) values specified in this notice. You have the right to appeal these values to the County Board of Tax Assessors. All documents and records used to determine the current value are available on request. Additional information on the appeal process may be obtained at <https://etax.dor.ga.gov/PTD/adm/taxguide/appeals.aspx>

At the time of filing your appeal you must select one of the following options:

- (1) Appeal to the County Board of Equalization with appeal to the Superior Court. (value, uniformity, denial of exemption, taxability)
- (2) To arbitration without an appeal to the Superior Court (valuation is the only grounds that may be appealed to arbitration)
- (3) For a parcel of non-homestead property with a FMV in excess of \$1 million, to a hearing officer with appeal to the Superior Court.

If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at www.fayettecountyga.gov/assessors_office

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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
02	BUTLER	4	72,955	29,182	0
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	37



Georgia Department of Revenue

12a. PENDING APPEALS – PUBLIC UTILITY

48-5-18...(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

AA206GAFUL

PENDING APPEALS - FOR PROPERTIES OTHER THAN PUBLIC UTILITIES

Page No: 12

Date: 08/26/2014 08:30 AM

COUNTY: FAYETTE TAX YEAR: 2014

ROLL: RE CLASS: ALL

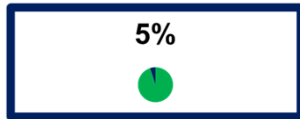
PARCEL ID NO.	TAXPAYER NAME	40% ASSESSMENT BY TAX ASSESSORS	40% TAXPAYER'S RETURN VALUE	40% VALUE IN DISPUTE
053003016	P S MANAGEMENT, LLC	237,500	237,500	0
053004004	PETROLEUM REALTY V LLC	171,484	171,484	0
COUNT AND TOTALS		344	141,119,130	123,876,386

I hereby certify that all changes of assessment notices have been mailed out and all values in dispute are reflected on this list, including those that are still within the 45 day appeal period. (30 days for counties providing for the collection and payment of ad valorem taxes in installment). O.C.G.A. §§ 48-5-306 and 48-5-311.

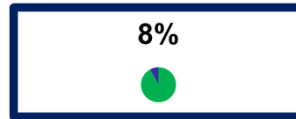


House Bill 755

- Section 3 amends O.C.G.A. § 48-5-304: (line 73)
 - Order to Bill and Collect will not be issued if value in dispute exceeds 5% of the total taxable digest in a non-revaluation year
 - Value in dispute or number of parcels cannot exceed 8% in a year when a complete revaluation or reappraisal program is completed.
 - If value in dispute on any one appeal exceeds 1.5% of the total assessed value of the total taxable digest, this appeal may be excluded from the above calculation



- or -



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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

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

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Georgia Department of Revenue



13a. FINAL TAXABLE DIGEST CD – PRINT IMAGE FORMAT

9/9/2014

COUNTY DIGEST - REAL AND PERSONAL PROPERTY

Page 1 of 9283

Fayette County

Digest Type: R Tax Year: 2014 District id From: % To: % Bill Type: NONEXM Bill Source: 0 Property Type: %

Taxpayer Name and Address	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
Property Description								
#1 TREE SERVICE & LANDSCAPING & OF GEORGIA INC 1512 HIGHWAY 54 W LOT 45A FAYETTEVILLE, GA 30214-4801 Acct Id: P20120292	CF	11,840	4,736	STATE TAX COUNTY TAX CO-EMS CO-911 CNTY SCHOOL TAX CNTY SCHOOL BND COUNTY FIRE CO INS PREM CO SLS TAX CR	0 0 0 0 0 0 0 0	4,736 4,736 4,736 4,736 4,736 4,736 4,736 4,736	27.33 2.16 99.99 94.72 6.87 14.54 0.00 -10.80	.47 28.83 2.16 99.99 94.72 6.87 14.54 0.00 0.00
2014 - 50000 Dist: 01 Map: 120262 Acres: 0 SERV-General Services Deed: -								146.28
03091776 GEORGIA LLC DBA & UTILIPRO SERVICES 214 FULTON CT PEACHTREE CITY, GA 30269 Acct Id: P20120144	CI	388	155	STATE TAX COUNTY TAX CO-911 CNTY SCHOOL TAX CNTY SCHOOL BND PEACHTREE CITY PTC-BOND CO SLS TAX CR PTC SLS TAX CR	155 0 0 0 0 0 0 0	4,868 5,013 5,013 5,013 5,013 5,013 5,013 5,013	.49 39.51 1.55 100.26 7.27 82.50 1.66 -11.43	.49 28.08 1.05 100.26 7.27 33.87 1.66 -18.63
2014 - 50001 Dist: 05 Map: 120144 Acres: 0 SERV-General Services Deed: -								172.88
100 BECKETT LANE LLC C/O PNC BANK REALTY SERVICES 303 E WACKER DRIVE SUITE 1040 CHICAGO, IL 60601 Acct Id: 0537_052	C1	810,000	324,000	STATE TAX COUNTY TAX CO-EMS CO-911 CNTY SCHOOL TAX CNTY SCHOOL BND FAYETTEVILLE CO SLS TAX CR FAY SLS TAX CR	0 0 0 0 0 0 0 0	565,496 565,496 565,496 565,496 565,496 565,496 565,496 565,496	56.55 4,457.24 257.87 118.75 11,309.92 819.97 4,004.84 -1,289.33	86.55 3,167.91 257.87 118.75 11,309.92 819.97 2,190.73 0.00
2014 - 1 Dist: 02 Map: 0537_052 Acres: 1.54 1.54 ACRES CORNER OF 314 & BEC Deed: -								17,921.70
100 GREENCASTLE ROAD, LLC	C1	516,800	206,720	STATE TAX	0	281,164	28.12	28.12



Georgia Department of Revenue

13a. FINAL Exempt DIGEST CD – PRINT IMAGE FORMAT

9/9/2014

COUNTY DIGEST - REAL AND PERSONAL PROPERTY

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Fayette County

Digest Type: R Tax Year: 2014 District id From: % To: % Bill Type: EXEMPT Bill Source: 0 Property Type: %

Taxpayer Name and Address	Strata Code	Fair Market Value	40% Assessed Value	Tax Account	Exemption Amounts	Net Taxable	Gross Tax Amount Levied	Net Tax Amount Levied
Property Description								
AFRICA INLAND MISSION INTERNATIONAL INC & 800 WESTPARK DRIVE PEACHTREE CITY, GA 30269 Acct Id: 073303010	E3	1,559,570	623,828					.00
2014 - 381 Dist: 05 Map: 073303010 Acres: 2.10 WESTPARK DRIVE Deed: -								
ALL SAINTS ANGLICAN CHURCH, INC. 225 S. PEACHTREE PARKWAY PEACHTREE CITY, GA 30269 Acct Id: 0714_025	E2	103,400	41,360					.00
2014 - 591 Dist: 01 Map: 0714_025 Acres: 8.00 EBENEZER RD Deed: -								
AMERICAN LEGION POST 105 C/O JJ KLAUSS BLD MOR PO BOX 44 FAYETTEVILLE, GA 30214 Acct Id: 052302002	E3	98,344	39,338					.00
2014 - 838 Dist: 02 Map: 052302002 Acres: 0.50 HWY 85 LOG CABIN Deed: -								
ANTIOCH BAPTIST CHURCH OF & FAYETTE COUNTY INC 144 BROOKS-WOOLSEY RD FAYETTEVILLE, GA 30214 Acct Id: 0433_004	E2	521,958	208,783					.00
2014 - 1102 Dist: 01 Map: 0433_004 Acres: 11.75 11.75 AC Deed: -								
BEDFORD SCHOOL NDIVE ATLANTA, GA 30337 Acct Id: 0904_005	E8	188,000	75,200					.00
2014 - 2649 Dist: 01 Map: 0904_005 Acres: 0 OFF HWY 74 PARTIN FULTON Deed: -								



13b. 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.



14. WORKSHEETS, ROLLBACKS, ADVERTISEMENTS...

PT32.1A - Revenue Reduction Calculation Worksheet

PT32.1 - Computation of Millage Rate Rollback

Current Digest and Five Year History Advertisement

Notice of Property Tax Increase Advertisements

Press Release



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

PT32.1A (Rev. 01/08)

FLPA Revenue Reduction Calculation Worksheet - PT32.1A

County Name	LEE	eg: City, County, School, etc eg: Fire, M&O, Inc, Uninc, etc
Jurisdiction	BOC	
Tax District	M&O COUNTYWIDE	
Digest Year	2015	

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	808,050,456	
Item 2	Total Assessed Value of Digest Class "J"	50,000,000	
Item 3	Total Assessed Value of Digest Class "F" **	50,000,000	
Item 4	Total Assessed Value of SJ Exemption	2,000,000	
Item 5	Net Digest for Revenue Reduction Calculation	810,050,456	(Item 1 - Item 2) + (Item 3 + Item 4)
Item 6	Aggregate Forest Land CU Value	48,000,000	Item 2 - Item 4
Item 7	Revenue Reduction Value	2,000,000	Item 3 - Item 6
Item 8	Percentage Loss	0.2469%	Item 7 / Item 5
Item 9	FLPA Reimbursement Value (3% Portion)	1,000,000	If Item 8 less than or equal 3%: Item 7 * 60%; If Item 8 greater than 3%: Item 5 * 3% * 60%
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 ***	1,000,000	Item 9 + Item 10

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

** aggregate forest land market value ** 40%

*** FLPA Reimbursement value is applied to millage rate to result in the dollar amount of the FLPA Grant



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 FOR YEAR 2015				
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	2014 DIGEST	REASSESSMENT OF EXISTING REAL PROP	OTHER CHANGES TO TAXABLE DIGEST	2015 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		-425,753	137,877
HEAVY DUTY EQUIP	0		0	0
GROSS DIGEST	873,941,524	2,066,360	30,824,367	906,832,251
EXEMPTIONS	93,735,840	0	3,045,955	96,781,795
State of Georgia Forest Land Assistance Grant Value	500,000	0	1,000,000	1,000,000
NET DIGEST	780,205,684	2,066,360	26,778,412	809,050,456
	(PYD)	(RVA)	(NAG)	(CYD)
2013 MILLAGE RATE >>>	7.840	2014 PROPOSED MILLAGE RATE >>>		9.580
THIS SECTION WILL CALCULATE AUTOMATICALLY UPON ENTRY OF INFORMATION ABOVE				
DESCRIPTION	ABBREVIATION	AMOUNT	FORMULA	
2014 Net Digest	PYD	780,205,684		
Net Value Added By Reassessment	RVA	2,066,360		
Other Net Changes to Taxable Digest	NAG	26,778,412		
2015 Net Digest	CYD	809,050,456	(PYD+RVA+NAG)	
2014 Millage Rate	PYM	7.840		
Millage Equivalent of Reassessed Value	ME	0.020	(RVA/CYD) * PYM	
Rollback Millage Rate for 2015	RR	7.820	PYM - ME	
COMPUTATION OF PERCENTAGE INCREASE IN PROPERTY TAXES				
If the 2015 Proposed Millage Rate for this Taxing Jurisdiction exceeds the 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	
		2014 Millage Rate	9.580	
		Percentage Increase	22.51%	



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 Tax Increase**

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 16, 2015 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 2015 TAX DIGEST AND FIVE YEAR HISTORY OF LEVY

COUNTYWIDE	2010	2011	2012	2013	2014	2015
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	204115	944038	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 Tax Increase

NOTICE OF PROPERTY TAX INCREASE

The Lee County Board of Commissioners has tentatively adopted a 2015 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 9, 2015 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 16, 2015 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 2015 property taxes it will levy this year by 22.51 percentage over the rollback millage rate.

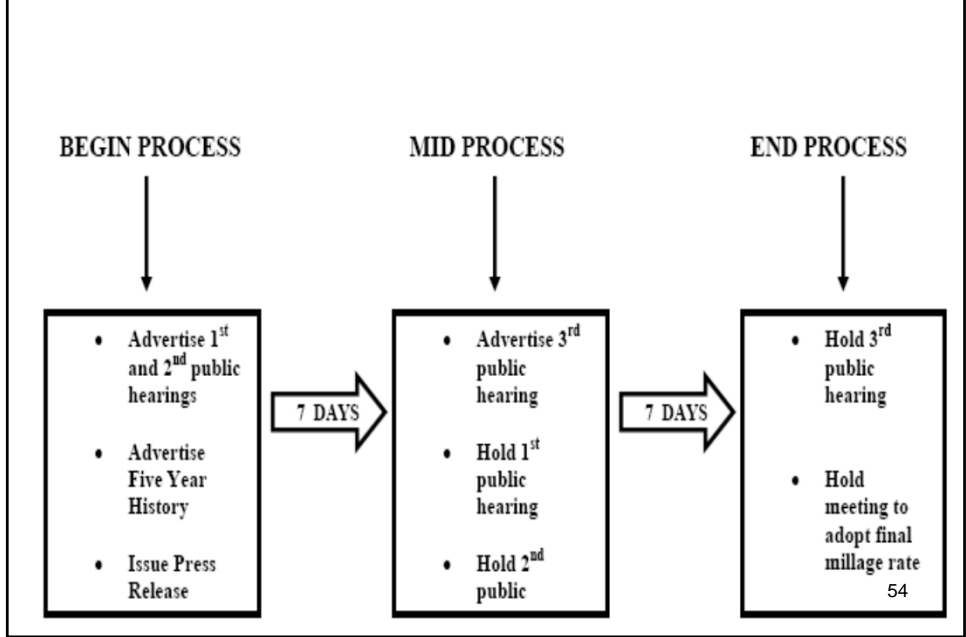
Each year, the board of tax assessors is required to review the assessed value for property tax purposes of taxable property in the county. When the trend of prices on properties that have recently sold in the county indicate there has been an increase in the fair market value of any specific property, 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 9, 2015 at 11:30 AM and 6:00 PM and on July 16, 2015 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



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

2014 COUNTY TAX OFFICIALS CERTIFICATION COUNTY NAME: Greene Please duplicate additional sheets as needed

Chairman:	Board of Tax Assessors Office L.P. O'Neal	County Commissioner's Office Ed Bullard
Office Mailing Address - Line 1:	1034 Silver Drive, Suite 102	1034 Silver Drive, Suite 201
Office Mailing Address - Line 2:		
City, State, Zip:	Greensboro, GA 30642	Greensboro, GA 30642
Office Phone Number:	706-453-3355	706-453-7718
FAX Number:	706-453-7971	706-453-9555
Email Address for Official Communications:	crhodes@greencountyga.gov	cedwards@greencountyga.gov

BOARD OF TAX ASSESSORS MEMBERS AS OF DATE OF COMPLETION OF FORM In the spaces below, please complete the requested information for each member of the BOARD OF 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	Signature of person completing form
Chairman: L.P. O'Neal	7/3/2003	3	6/03/2016	Name: <u>Charles Rhodes</u>
Member: Jim Couch	7/30/2013	3	7/31/2016	Signature: <u>[Signature]</u> DATE: <u>APRIL 8, 2014</u>
Member: Ron Jones	1/19/2007	3	12/31/2015	
Member: Nick Antone	6/2/2008	3	5/31/2014	
Member: Jerry Hill	6/1/2006	3	5/31/2016	

Certification of Parcel Count:	Total Taxable Real	16289
	Total Exempt Real	735



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 2014

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 Fayette

Name of Tax Allocation District: City of Fayetteville Tax Allocation District Number One

- Participating Taxing Jurisdictions: (Please check applicable taxing jurisdictions)
 - County taxes
 - County school system
 - Municipal taxes for the City of Fayetteville
 - Independent school system taxes for City of _____
- Tax Allocation Increment Base Year 2013
- Tax Allocation Increment Base Year Assessed Taxable Value Certified to the Revenue Commissioner: \$ 25,111,317
- Date of validation of tax allocation bond by Clerk of Superior Court: N/A
- Total 2014 Assessed Taxable Value for Tax Allocation District: \$ 25,080,332

[Signature]



Georgia Department of Revenue

New – Need copy of each recorded FLPA covenant

FORM 77 (Aug 2017)

State of Georgia, Clerk's Office
Wayne County, Superior Court
Case No. 131202
I certify that the within instrument of
Selling was duly recorded at 1:52 PM on
P.M. the 14th day of July, 2014
County of DeKalb, 644-547 on 2014
City of Suwanee
Thomas 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. 46-5-7.7, I submit this application and the completed **assessments** 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 REVIS
Owner's Mailing Address: DEB C & C FARMS P.O. BOX 152 City, State and Zip: ODUM GA 31855

PROPERTY IDENTIFICATION

Property physical location: 201 47 ADRIE TRACT Total number of acres in the application: 201.47

14-70	County Parcel ID#	Status	Land Lot	Acres	14-70	County Parcel ID#	Status	Land Lot	Acres



Georgia Department of Revenue



Digest Submission Date?

August 1st (3rd)

or

Date approved by Revenue Commissioner



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

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What happens if the digest can not be submitted by August 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.





Penalty when digest is not submitted timely?

1/10th of receivers commissions for each week's delay -- up to 1/2 of commissions



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No digest in sight?



Voluntary Collection Order issued by Revenue Commissioner.

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

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TO: BANKS COUNTY TAX COMMISSIONER
CHAIRMAN, BANKS BOARD OF TAX ASSESSORS
CHAIRMAN, BANKS BOARD OF COUNTY COMMISSIONERS

ORDER AUTHORIZING THE VOLUNTARY PAYMENT
OF 2009 AD VALOREM TAX

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of establishing a procedure to require uniformity of taxation between counties and among counties (O.C.G.A. Section 48-5-340); and

WHEREAS circumstances surrounding the completion of the 2009 Banks County digest prohibits the completion of the digest before the beginning of 2009, thereby, preventing the timely billing of 2009 taxes; and

WHEREAS the Commissioner has information that leads him to believe there are taxpayers within Banks County desiring to voluntarily pay the estimated amount of their 2009 taxes on or before December 31, 2009 so as to allow the deduction of these ad valorem tax payments on their 2009 federal and state income tax returns; and

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IN THE SUPERIOR COURT OF BRANTLEY COUNTY
STATE OF GEORGIA

IN RE: THE MATTER OF THE 2007 TAX DIGEST FOR BRANTLEY COUNTY :

CIVIL ACTION No. 07V-473

Anthony Ham
Clerk of Superior Court
Brantley County, Georgia
NOV 29 2007
TIME 4:00 P.M.
By Sharon E. Kneese Dep. Clerk

ORDER

The above referenced matter came before the Court on petition of the Board of Commissioners of Brantley County, under the provisions of O.C.G.A. § 48-5-310. Upon consideration of said matter, it is the Court's;

FINDINGS OF FACT THAT:

Pursuant to O.C.G.A. § 48-5-310, the governing authority of Brantley County, the Board of Commissioners of Brantley County, Georgia, filed a Petition on November 14, 2007, for an order authorizing the immediate temporary collection of taxes for 2007.

The Petition alleges that the Tax Digest for 2007 for Brantley County has not been approved by the Commissioner of Revenue for the State of Georgia; that unless the Court grants a temporary order for the immediate collection of taxes, the County will be unable to pay its debts as they mature and it will be impossible to pay salaries of employees and other government officials; and that it will be impossible to maintain an orderly function of government for Brantley County.

The Petition and time for the hearing as set by the Court was published in the legal gazette of Brantley County and a copy was mailed to the Commissioner of Revenue for the State of Georgia, all as provided by law.

The matter came on for hearing on November 29, 2007 and Petitioner presented evidence to the effect that the Tax Digest had been prepared by the Board of Tax Assessors and given to the Tax Commissioner. The Tax Commissioner had prepared the Tax Digest and transmitted it to the Commissioner for the Georgia Department of Revenue as required by O.C.G.A. § 48-5-302. The Commissioner for the Georgia Department of Revenue has advised the Brantley County Commissioner and the County Commissioners that it would not be approved due to the number

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QUESTIONS?