



# **GAAO Policy & Procedures Committee**

## **Policy Templates**

**Last Updated: 6/6/2022**

## **Disclaimer**

The GAAO Policy & Procedures Committee has developed basic templates of various policies as a resource for counties to use in order to adapt the templates into local policy to be approved and adopted by their local Board of Assessors. The group has made every effort to ensure that the policies are compliant with the Georgia Code Sections and Rules and Regulations that pertain to property tax administration. The Policy Group relieves itself of any liability or issues that may arise due to the use of these templates.

The Policy & Procedures Committee will meet annually to ensure that any necessary changes due to changes in the law, rules and regulations are so noted in the policy templates.

## Policy Templates

A few things to remember when considering the policies provided:

- The Georgia Association of Assessing Officials provides these templates as a guide for local policy development.
- The policies should be adapted to meet the needs of your local assessor's office, but no language should be added which conflict with the laws and regulations of Georgia.
- The Board of Assessors should approve and adopt the policies for application in your county, and such should be recorded in the minutes.
- If desired by the Board of Assessors, the policies could be reviewed by legal counsel.
- Procedures should be developed to meet the needs of your county assessor's office for compliance with adopted policies.

Any questions, concerns, or comments regarding these policy templates please contact:

Name: Ashley Bailey

Mobile: (678)986-8503

Office: (706)879-2254

Email: [abailey@gordoncounty.org](mailto:abailey@gordoncounty.org)

## Table of Contents

Appeals.....	5
Board of Assessors .....	8
Computer Assisted Mass Appraisal (CAMA) System.....	9
Digest Corrections .....	10
Resolution Regarding Corrections to the Digest .....	11
Tax Commissioner Homestead Authorization Letter.....	14
Exempt Properties .....	14
Exempt Property Survey.....	16
General Procedures.....	19
Manufactured Housing.....	20
Mobile Home Decal Resolution.....	21
Mapping.....	22
Notices of Assessment .....	23
Permits.....	24
Personal Property Appraisals .....	25
Audit Selection Criteria .....	27
Instructions for Producing Compliant NOA for Audit Findings.....	29
Ratio Study .....	31
Real Property .....	33
Record Retention.....	35
Returns of Property .....	48
Sales Qualification .....	49
Specialized Assessments.....	51
Example Policy for definition of Residential Structure to be excluded from covenant....	53
Staffing.....	54
Timber.....	55
Notice of Timber Harvesting Activity.....	56

## Appeals

In accordance with [O.C.G.A. § 48-5-311](#):

1. The county should develop and maintain an electronic systematic method of processing and tracking appeals. For WinGAP counties, this module is available through the CAMA system.
2. The county should send written notice to the taxpayer containing a statement of the grounds for rejection of any position the taxpayer has asserted regarding grounds for the appeal of their property.
3. The BOE is independent of the Tax Assessors' Office. They are appointed by the grand jury and under the direction of the Clerk of Superior Court. They are responsible for the development of their own policies and procedures.

Example for procedure development pertaining to tracking appeals:

- The county appraisal staff should receive all appeals filed from the property owners, stamp the appeals received with a date stamp and review for timeliness of the appeal. (This general statement would apply to all counties. Further procedures should be developed for tracking the appeal through all stages of the appeal process.)

Following are two examples of “no change” letters

(These letters are provided as examples only and should be adapted to local needs with input from the Board of Assessors legal counsel.)

Appeals cont.

Date: 00/00/0000

Owner Name  
Owner Address

RE: Parcel

Dear Property Owner/Agent:

We have reviewed your appeal on the above listed property on enter a date. We believe your property enter reason for no change, therefore no changes were made.

According to Georgia Law, Section [48-5-311](#), if no changes or corrections are made, the Board of Assessors must automatically forward your appeal to the Board of Equalization. If you wish to withdraw the appeal you need to come to our office and sign a PT-311W waiver of release. If you live out of town or due to hardship, you may mail a letter stating you wish to withdraw your appeal, which will be attached to a PT-311W form and forwarded to the office of the Clerk of Superior Court.

If additional information is needed, please call us at (###) ###-####.

Sincerely,

## Appeals cont.

«Date\_Turned\_Over»

«Name»

«Address\_Line\_1»

«City\_St\_Zip»

Dear «Name»

Map & Parcel: «Parcel»

The Georgia County Board of Assessors is forwarding your «BOE\_Year» appeal to the Board of Equalization. [48-5-311 \(e\)\(2\)\(D\)](#) of the Official Code of Georgia states that the written notice to the taxpayer required by this paragraph shall contain a statement of the grounds for rejection of any position the taxpayer has asserted with regards to the valuation of the property. No addition to or amendment of such grounds as to such position shall be permitted before the county board of equalization or in any arbitration proceedings.

We are rejecting your assertion based on:

- Value** We feel the value of you parcel is correct.
- Uniformity** We feel that your parcel has been valued uniformly.
- Taxability** We feel that the property is taxable.
- Exemption Denied** We feel that the denial of exemption is correct.
- Breach of Covenant** We feel that the covenant has been breached.
- Denial of Covenant** We feel that there were sufficient grounds to deny the covenant.
- 

The Board of Equalization will contact you to set up an appointment.  
If you have any further questions, please do not hesitate to call.

Thanks

Appraiser, Georgia County Board of Assessors

cc: Georgia County Board of Equalization

## Board of Assessors

In accordance with [O.C.G.A. § 48-5-294](#), [O.C.G.A. § 48-5-295](#), [O.C.G.A. § 48-5-298](#), [O.C.G.A. § 48-5-299](#), [O.C.G.A. § 48-5-300](#) and Georgia Department of Revenue Rules and Regulations [50-14-1](#):

1. The Board of Assessors shall elect a Chairperson, Vice-Chairperson and Secretary, which shall be a member of the appraisal staff with current appraisal designation, at their first meeting of each year.
2. The Board of Assessors shall ensure that the County Governing Authority has adopted a resolution defining the staggered term lengths of the members of the Board of Assessors.
3. The Board of Assessors shall maintain a permanent file to include their meeting agendas, information packets and other information relevant to the decision making of the Board of Assessors. The file shall be available for public inspection.
4. The meetings of the Board of Assessors shall follow all open meeting laws.
5. The Board of Assessors shall post an agenda for each meeting as far in advance as reasonably possible. The agenda shall be posted at the meeting site and be available upon request. Failure to include an item on the agenda which becomes necessary to address shall not preclude considering and acting upon such item. All notifications of public meetings shall be in compliance with [50-14-1\(a\)\(1\)](#).
6. The Board of Assessors shall make their minutes available for public inspection within two business days of the adjournment of a Board of Assessors meeting in accordance with [50-14-1\(e\)\(2\)](#).
7. The Board of Assessors shall maintain a current copy of the Official Code of Georgia Annotated and a current copy of the Georgia Department Rules and Regulations in the office at all times.
8. The Board of Assessors shall adopt and maintain a current Policy Manual for the efficient and compliant operation of the Tax Assessors Office.
9. The minutes of the Board of Assessors shall reflect that all covenants and exemptions were approved or denied by the Board of Assessors.
10. The Board of Assessors shall provide any changes in laws related to homestead exemptions and preferential assessments to the Tax Commissioner for the brochure as required by [O.C.G.A. § 48-5-306](#).1 and have a copy available in the Tax Assessors Office.
11. In accordance with [O.C.G.A. 48-5-299](#), the Board of Assessors shall maintain sufficient staff to investigate diligently to ensure that all taxable property is assessed uniformly within the county.



## Computer Assisted Mass Appraisal (CAMA) System

1. The Board of Assessors shall ensure that a proper CAMA system is maintained in the assessors' office for the purpose of, but not limited to, maintaining current records on property characteristics and ownership for all classes of property including Real, Personal and Manufactured Homes.
2. A staff member shall be appointed to be responsible for conducting or verifying that backups are completed as scheduled.

## Digest Corrections

In accordance with [O.C.G.A. § 48-5-154](#), [O.C.G.A. § 48-5-241](#) and [O.C.G.A. § 48-5-380](#):

1. The county governing authority shall have the jurisdiction and power to correct all errors in the digests, to order abatement or cancellation of taxes erroneously assessed, to refund taxes that have been erroneously or illegally assessed which have been voluntarily or involuntarily overpaid by the taxpayers and to make other adjustments in the digests of a similar nature.
2. In all cases where a person has been overtaxed or claims for any reason that taxes should be credited or refunded, the county governing authority may hear and determine such application to the extent of the interest of the county in the matter.
3. The county governing authority shall approve or disapprove the taxpayer's claim and shall notify the taxpayer of its action.
4. The governing authority of any county may adopt rules and regulations governing the administration of these Code sections and may delegate the administration of these Code sections, including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to an appropriate department in local government. In disputed cases where there is no obvious error, the approval or disapproval of claims may not be delegated by the governing authority.

Examples of said delegation per Resolution by the county governing authority to an appropriate department(s) and the compliant process for administration of digest corrections are included.

## Resolution regarding corrections to the tax digest

**WHEREAS**, occasionally, obvious clerical errors are made in the preparation of the digest that are not discovered until after the digest has been approved.

**WHEREAS**, the Georgia County Board of Commissioners has determined that need exists from time-to-time to correct errors on the tax digest.

**WHEREAS**, in order to expeditiously resolve these errors, the Board of Commissioners has determined that it would be more efficient to delegate corrections to the digest to other departments.

**NOW THEREFORE BE IT RESOLVED** by the Georgia County Board of Commissioners that:

**Tax Credits and Refunds.** In accordance with the authority set forth in [O.C.G.A. §§ 48-5-380](#) and [48-5-241](#), the Board of Commissioners authorizes the Board of Tax Assessors and the Tax Commissioner to correct obvious clerical errors as they arise in accordance with the procedure established below:

*Investigation.* Any claim for a refund or credit based upon a clerical error shall first be investigated by the Chief Appraiser and then by the Tax Commissioner. The Chief Appraiser and Tax Commissioner shall indicate their findings in writing.

*Chief Appraiser and Tax Commissioner Agree to Refund or Credit.* Based upon their investigations, if the Chief Appraiser and the Tax Commissioner agree that an obvious clerical error has been made and that a refund or credit should be granted, then they may order the refund or credit by both signing a written determination of the error.

*Chief Appraiser and Tax Commissioner Agree to Deny Refund or Credit.* Based upon their investigations, if the Chief Appraiser and the Tax Commissioner agree that an obvious clerical error has not been made and that a refund or credit should not be granted, then they may deny the claim by both signing a written determination to that effect.

*Chief Appraiser and Tax Commissioner Failure to Agree.* Based upon their investigations, if the Chief Appraiser and the Tax Commissioner cannot agree that an obvious clerical error has been made and that a refund or credit should be granted, then they shall make written summary of their findings and forward it to the Board of Tax Assessors. The Board of Assessors shall make or cause to have made any additional inquiry into the claim of error. The Board of Assessors shall vote on whether to grant the claim for credit or refund in a meeting duly advertised in accordance with the Open Meetings Law. The Board of Assessors shall notify the Tax Commissioner in writing of their decision as soon as practical.

## Resolution regarding corrections to the tax digest cont.

*Bi-Annual Reports to the Board of Commissioners.* Twice per annum, the Tax Commissioner and the Board of Tax Assessors shall prepare or cause to have a report to the Board of Commissioners summarizing the property removed from the digest pursuant to this procedure. The report shall include the property owner's name, the property address, the obvious clerical error claimed by the taxpayer, whether the claim was approved or denied and the amount of tax refund or credit.

**Removal of Property from the Digest.** In accordance with the authority set for the in [O.C.G.A. §§ 48-5-380, 48-5-299](#) and [48-5-241](#), the Board of Commissioners authorizes the Board of Tax Assessors to remove from the digest any property that is no longer located in Georgia County (e.g., businesses that have closed prior to the tax year and no longer have personal property located in Georgia County; boats, planes and other personal property that have been moved to another county during the relevant tax year; etc.) in accordance with the procedure established below:

*Investigation.* The Board of Tax Assessors shall make or cause to have made a diligent inquiry into the status of the property and/or business to ascertain that the property was not taxable in Georgia County for the relevant tax year.

*Board of Tax Assessor Decision on Property.* The Board of Tax Assessors shall vote on any removal of property from the digest in a meeting duly advertised in accordance with the Open Meetings Law.

*Notification to the Tax Commissioner.* The Board of Tax Assessors shall notify the Tax Commissioner in writing about the removal of any property from the digest as soon as practical; *Bi-Annual Reports to the Board of Commissioners.* Twice per annum, the Board of Tax Assessors shall prepare or cause to have a report to the Board of Commissioners summarizing the property removed from the digest pursuant to this procedure. The report shall include the property owner's name, the property address, the reason for its removal from the digest and the amount of tax refund or credit, if any.

Resolution regarding corrections to the tax digest cont.

RESOLUTION

Delegating Authority to Administer Refunding Taxes  
Pursuant to [OCGA § 48-5-380](#)

**WHEREAS** [OCGA § 48-5-380](#) permits counties to refund to taxpayers' taxes and license fees which are determined to have been erroneously or illegally assessed and collected from taxpayers or which are determined to have been voluntarily or involuntarily overpaid by taxpayers.

**WHEREAS** [OCGA § 48-5-380\(e\)](#) provides that governing authorities of counties, by resolution, may delegate the administration of [OCGA § 48-5-380](#), including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to an appropriate department in the local government, but that in disputed cases where there is no obvious error, the approval or disapproval may not be delegated by the governing authority, and

**WHEREAS** the Georgia County Board of Commissioners deems it prudent and appropriate to delegate the administration of [OCGA § 48-5-380](#) to the extent permitted by [OCGA § 48-5-380\(e\)](#) to the Georgia County Board of Tax Assessors.

**NOW THEREFORE, BE IT HEREBY RESOLVED** that the Georgia County Board of Commissioners delegate s the administration of [OCGA § 48-5-380](#), including the approval or disapproval of claims where the reason for the claim is based on an obvious clerical error, to the Georgia County Board of Tax Assessors; provided, however, in disputed cases where there is no obvious error, the approval or disapproval of claims is not delegated by the Georgia County Board of Commissioners.

It is so resolved, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_

\_\_\_\_\_, Chairman

Attest:

\_\_\_\_\_

\_\_\_\_\_, Clerk

## Tax Commissioner Homestead Authorization



***Name***

### **Georgia County Tax Commissioner**

**Address**  
**City, GA Zip**

**Phone: (###) ###-####**  
**Fax: (###) ###-####**

Date

I, *Name*, Tax Commissioner of *Your* County, Georgia, do authorize the *Your* County Tax Assessors Office to take applications for Homestead Exemptions and receive returns. They are also appointed to approve or deny returns or homestead exemptions.

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*Name*

*Your* County Tax Commissioner

## Exempt Properties

1. In accordance with [O.C.G.A. § 48-5-264\(a\)\(4\)](#), the appraisal staff shall prepare and submit appraisals on all tax-exempt property to the Board of Assessors each year.
2. The Board of Assessors shall receive returns for exempt status between January 1 and April 1 of each year. The appraisal staff will review and verify the qualifications of the property for the exemption being requested and make recommendations to the Board of Assessors.
3. Exempt properties should be reviewed periodically to ensure qualifications are continuing to be met and the proper valuation of the property is maintained on the exempt digest.

If abatement plans are entered into within the county by the Development Authority, the appraisal staff should acquire a copy of the plan in order to assure that the exemptions and taxation is administered correctly.

Exempt Property Survey



*Name*

---

**PROPERTY OWNER**

**MAP/PARCEL**

**Georgia County Tax Commissioner**

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**PROPERTY ADDRESS**

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**PURCHASE DATE**

**CONSIDERATION**



## Exempt Property Survey cont.

**GEORGIA LAW PROVIDES THAT ALL PROPERTY IS TAXABLE UNLESS SPECIFICALLY EXEMPTED BY LAW UNDER GEORGIA CODE [48-5-41](#), A COPY OF WHICH IS ATTACHED FOR YOUR CONVIENCE. AFTER CAREFULLY READING THE LAW, PLEASE CIRCLE ALL THAT APPLY TO THE ABOVE-LISTED PROEPRTY:**

**Public Property**

**Government Owned**

**Property which is held by a Georgia nonprofit corporation whose income is exempt from federal income tax and held exclusively for the benefit of a county, municipality, or school district**

**Place of burial**

**Place of religious worship**

**Single-family residence where no income is derived from its use**

**Institution of purely public charity**

**Non-profit hospital**

**College, incorporated academy, or other seminary of learning**

**Air or water pollution facilities certified by the Department of Natural Resources**

**Property that is owned by an historical fraternal benefit association and which is used exclusively for charitable, fraternal, and benevolent purposes**

**Other \_\_\_\_\_**

**PLEASE CIRCLE ANY OF THE FOLLOWING THAT DESCRIBE THE USE OF THIS PROPERTY:**

**Vacant Land**

**Land used for parking**

**Single Family Residence**

**Parsonage (Not Rented)**

**Government-Owned Buildings**

**Recreation Facilities**

**Public Library**

**Cemetery**

**Public School**

**Private School – Open to Public**

**Classrooms**

**Club House**

**Meeting Hall**

**Housing Owned by Fraternity**

**Dormitories**

**Non-Profit Home for Aged**

**Held for future development**

**Property held for investment purposes**

Exempt Property Survey cont.

**PLEASE CIRCLE THE CORRECT RESPONSE TO THE FOLLOWING QUESTIONS:**

- YES NO N/A Is the Property open to the general public?
- YES NO N/A Is the use of the property restricted, limited, subject to approval or reserved for use by any person, group, or organization? If yes, please explain on a separate sheet of paper.
- YES NO N/A Are the premises used for private, social, or fraternal? meetings?
- YES NO N/A Are the property uses controlled by any individual or organization other than the owner of record?
- YES NO N/A Is the property owner exempt from Federal/State Income Tax? If yes, documentation must be attached (ex: Internal Revenue Code, [Section 501\(c\)\(3\)](#))
- YES NO N/A Has the Federal or State Income Tax Exemption status ever been revoked or suspended?
- YES NO N/A Does the corporation have stockholders?
- YES NO N/A List sources of income received along with an approximate percentage breakdown for each source; i.e. contributions 50%, dues 20%, etc.
- YES NO N/A Is there any reversionary benefit to anyone upon the sale of the property or change in use of the property? If yes, please explain: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- YES NO N/A Where services are rendered by the owner, i.e. a hospital, home for the aged, etc., are the services available to the whole public without regard to the ability to pay by the person requesting the services?

**I hereby certify the information attached and contained herein to be true and correct to the best of my knowledge and belief.**

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**Signature** **Date** **Phone Number**

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## General Procedures In accordance with [O.C.G.A. § 48-5-302](#):

1. Each county board of tax assessors shall complete its revision and assessment of the returns of taxpayers in its respective county by July 1 of each year, except that, in all counties providing for the collection and payment of ad valorem taxes in installments, such date shall be June 1 of each year
  - A. This shall include the completion of the digest by the appraisal staff with submission to and approval by the Board of Assessors.
  - B. This shall also include the mailing of the Notices of Assessments no later than July 1 in accordance with [O.C.G.A. § 48-5-306\(3\)\(b\)](#).
  - C. As proof of timely submission of the digest to the Tax Commissioner, along with the required digest submission reports, the Board of Assessors requires a signed and dated letter of receipt of the prepared digest files.

\*An example of the letter of receipt is included herein.

\*These should be further developed on the local level per the specific needs of each office.

## Manufactured Housing

1. The Board of Tax Assessors shall approve and submit the mobile home digest to the Tax Commissioner on or no later than January 5<sup>th</sup> of each year. The Board of Tax Assessors should have the Tax commissioner sign a receipt of the mobile home digest as proof of timely submission.
2. The Board of Tax Assessors shall approve any and all valuation guides, pricing schedules and the total number of homes and total value as submitted on the digest. The approval should be recorded in the official minutes of the Board.
3. The appraisal staff should inspect all mobile homes in the county for the purpose of determining if the decal is properly displayed in accordance with [O.C.G.A. § 48-5-263\(b\)\(11\)](#). The property owner should be notified of failure to properly display, and the Tax Commissioner notified of these properties. The list shall contain the make and model, size, owner's name and address, map and parcel number, physical location, tax district and assessment as set forth in [560-11-09-.08\(1\)](#).
4. The Board of Assessors shall obtain a list from the Tax Commissioner of all decals issued in the previous month by the tenth of each month.
5. The appraisal staff shall inspect all mobile homes within the county annually.
6. The county appraisal staff should familiarize themselves with the size information as collected for market studies by value guides such as NADA size versus the actual box size and determine procedures for the proper administration. For example, a titled 16 x 80 home in NADA could include a four-foot tongue (hitch) but only having an actual box size of 16 x 76. A double wide could also include measurements for the eaves in NADA but not in the actual box size.

\*The appraisal staff should familiarize themselves with the instructions on the proper administration of the T234 (Certificate of Permanent Location).

## Resolution to Not Require the Issuance of Mobile Home Decals

**WHEREAS**, [O.C.G.A. 48-5-492](#) has been revised to provide the County Board of Commissioners the authority to determine whether a decal is required to be issued and affixed to each mobile home as evidence of the payment of all ad valorem taxes due by mobile homeowner; and

**WHEREAS** the Board of Commissioners of \_\_\_\_\_ County (“Board”) is the governing authority of \_\_\_\_\_ County, Georgia; and

**WHEREAS** the \_\_\_\_\_ County Tax Commissioner has informed the \_\_\_\_\_ County Board of Commissioners that the non-issuance of the mobile home decal does not relieve the mobile home owner from payment of ad valorem taxes;

**THEREFORE, BE IT RESOLVED** by the Board of Commissioners of \_\_\_\_\_ County that a decal is not required to be issued and affixed to each mobile home as evidence of payment of all ad valorem taxes due by the mobile home owner; and

**IT IS FURTHER RESOLVED** that nothing in this resolution shall relieve the mobile home owner from payment of all applicable ad valorem taxes, or the County Tax Commissioner from collection of said ad valorem taxes.

**SO RESOLVED AND ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

**ATTEST:** \_\_\_\_\_ County, Georgia

\_\_\_\_\_  
\_\_\_\_\_, County Clerk

\_\_\_\_\_  
\_\_\_\_\_, BOC Chairman

The foregoing Resolution received motion for passage from Commissioner \_\_\_\_\_ seconded by Commissioner \_\_\_\_\_ and upon the question the vote is \_\_\_\_\_ ayes, \_\_\_\_\_ nays to adopt the Resolution.

## Mapping

1. The appraisal staff shall maintain mapping to the minimum specifications as required by Georgia Department of Rules and Regulations [560-11-10.09\(2\)\(d\)1\(i\)](#)

The minimum specifications are defined as follows:

- All streets and roads plotted and identified
  - Property lines delineated for each real property parcel
  - Unique parcel identifier for each parcel
  - Physical dimensions or acreage estimate for each parcel
  - Aerial photography with property lines available
  - Appraisal staff shall use the parcel identifiers to link the real property records to the maps
  - Appraisal staff shall notify DOR of all proposed changes to existing parcel-numbering-systems before implementation
2. Parcel Combinations - The county appraisal staff shall not combine multiple parcels into a single parcel unless all the following have been satisfied
    - Parcels must be contiguous or separated only by a stream, creek, non-navigable river, road, street, highway, railroad, or other recognized thoroughfare.
    - Parcels must be titled in the same name, if property is owned by the same owner with different spelling on deed (example: first name, middle initial, last name and first name, middle name, last name) Board of Assessors will examine identification to determine to the satisfaction of the Board that the ownership is one and the same.
    - Parcels must fall entirely within the same taxing district (no combinations that would result in part in/part out of city limits)
    - Parcels that are contiguous but lie in different taxing districts and are otherwise eligible for combination shall be valued in the same manner as the total acreage of the combined parcels would dictate.
  3. The appraisal staff shall obtain the deed and plat information in a timely manner and ensure that maps are maintained in a current state.

## Notices of Assessment

In accordance with [O.C.G.A. § 48-5-263](#), [O.C.G.A. § 48-5-297](#), [O.C.G.A. § 48-5-306](#) and Georgia Department of Revenue Rules and Regulations [560-11-10-.09](#):

1. The Board of Assessors shall approve and document such in their meeting minutes the mailing of the annual Notices of Assessments. The minutes shall include the date that the majority of the notices are mailed.
2. The Notice of Assessment shall be in proper format as required by [O.C.G.A. § 48-5-306](#) and in compliance with the Taxpayer Bill of Rights.
3. The Notices of Assessments shall include simple, non-technical reasons for any change in value.
4. If the value of previously appealed property subject to the value freeze as required by [O.C.G.A. § 485-299\(c\)](#) is changed, the Notice of Assessment shall be accompanied by a statement validating the need for the value change as required in [560-11-10-.09\(2\)\(c\)1\(i\)](#).
5. The appraisal staff shall process returned notices for incomplete and incorrect addresses. All notices deemed to be undeliverable shall be listed and certified to the Probate Court and a list posted accordingly.
6. The appraisal staff shall maintain an archive, in accordance with the record retention schedule, of all Notices of Assessments as mailed including at least the mailing address used, property identification and values contained on the notice.
7. Documentation shall be readily available for inspection by the property owner relating to the values contained in their Notice of Assessment.

## Permits

1. The Tax Assessors office shall make any and all effort to obtain all permits issued by the local governing authority or municipalities.
2. No appraisal shall be based solely on declarations of proposed construction cost made by the person obtaining such permit.



## Personal Property Appraisals

In accordance with [O.C.G.A. § 48-5-268](#), [O.C.G.A. § 48-5-48.2](#), [O.C.G.A. § 48-5-299](#), [O.C.G.A. § 48-5-20](#) and Georgia Department of Revenue Rules and Regulations [560-11-10](#):

1. The Board of Assessors shall designate a certified appraiser as the Personal Property Appraiser and the appraiser should have successfully completed Course III: Valuation of Personal Property as administered by the Georgia Certification Program.
2. Useful life groups of assets should be determined in compliance with IRS Publication 946.
3. The appraisal staff should consider a market risk factor when appraising Construction in Progress and consistently apply the factor. A market risk factor of .75 is recommended in the Appraisal Procedures Manual.
4. The county should appraise machinery and/or equipment that has been substantially overhauled by the use of the reverse trend method to estimate the value of the old component replaced and add the component as a new acquisition as referenced in the Appraisal Procedures Manual.
5. The county shall apply the composite conversion factors as provided by the Georgia Department of Revenue and provided in the Appraisers Procedures Manual.
  - i. Group I composite conversion factors. The following composite conversion factors shall be applied to Group I assets to arrive at the basic cost approach value for years one through seven: Y1-.87, Y2-.74, Y3-.58, Y4-.43, Y5-.32, Y6-.26, Y7-.21. Thereafter the residual composite conversion factor shall be .20.
  - ii. Group II composite conversion factors. The following composite conversion factors shall be applied to Group II assets to arrive at the basic cost approach value for years one through eleven: Y1-.92, Y2-.85, Y3-.78, Y4-.70, Y5-.63, Y6-.54, Y7-.44, Y8-.34, Y9-.28, Y10-.25, Y11-.25. Thereafter the residual composite conversion factor shall be .20.
  - iii. Group III composite conversion factors. The following composite conversion factors shall be applied to Group III assets to arrive at the basic cost approach value for years one through sixteen: Y1-.95, Y2-.91, Y3-.87, Y4-.82, Y5-.79, Y6-.75, Y7-.70, Y8-.63, Y9-.57, Y10-.52, Y11-.47, Y12-.41, Y13-.35, Y14-.31, Y15-.29, Y16-.28. Thereafter the residual composite conversion factor shall be .20.
  - iv. Group IV composite conversion factors. The following composite conversion factors shall be applied to Group IV assets to arrive at the basic cost approach value for years one through three: Y1-.67, Y2-.54, Y3-.31. Thereafter the residual composite conversion factor shall be .10.
6. The appraisal staff shall apply a salvage value to equipment when applicable. The salvage value should be ten percent of the original cost new. For equipment that is withdrawn from active use but is maintained as backup equipment, one half of the cost approach to value should be applied.

## Personal Property Appraisals cont.

7. The appraisal staff shall establish the approach to valuation for all types of personal property including machinery and equipment, furniture and fixtures, boats, aircraft, inventory, and all other types of personal property to be appraised by the appraisal staff in order to obtain the fair market value of said property in compliance with the definition of fair market value in [O.C.G.A. §48-5-2](#). Discovery methods should be identified and utilized to ensure that all property is appraised and included on the tax digest.
8. Freeport applications should be mailed to all businesses having received the Freeport exemption in the previous year no later than January 15 of each year. Freeport applications should be investigated diligently to ensure that any taxable inventory such as supplies, packing, and shipping materials are not incorrectly included as exempt Freeport inventory. All Freeport applications should be approved or denied and signed by the Board of tax Assessors. Notification shall be sent to the applicant pertaining to the approval or denial of the Freeport exemption.
9. All personal property items should be reappraised annually in order to obtain a fair market value appraisal. In the event of unreturned property, the appraisal staff should investigate and adopt procedures to obtain a return, including the possibility of auditing the account in accordance with the county's audit selection criteria. In reference to previously unreturned property not timely returned, the appraisal staff shall apply a ten percent penalty to become part of the taxable value of the property for the current year.
10. The county shall use the authorized forms, including returns and schedules as required in the Appraisal Procedures Manual and as approved by the Georgia Department of Revenue. (The forms generated through the WinGAP CAMA system are compliant.)
11. The appraisal staff shall investigate diligently any returned forms for wrong or incomplete addresses. Any returns that are not successfully mailed or re-mailed should be certified to the Probate Court, publicly posted and a permanent file shall be maintained of such returns.
12. The county shall establish procedures for the mailing of personal property return forms on an annual basis.
13. The county shall adopt an audit selection criterion and perform audits accordingly in compliance with the Appraisal Procedures Manual.

## Audit Selection Criteria

In accordance with [O.C.G.A. § 48-5-299\(a\)](#) and the Georgia Department of Revenue Rules and Regulations [560-11-10.08\(4\)\(e\)](#):

The Board of Assessors, consistent with Georgia law\*, shall audit all personal property accounts over the course of a three-year period. The criteria for account selection will be fair, unbiased, random, and consistent with the requirements of [O.C.G.A. § 48-5-299\\*\\*](#). The selection process will occur as follows:

- All accounts will be ranked in size according to their Fair Market Value to include seven categories -
- Class 1      Under \$7501
- Class 2      \$7501-\$50,000
- Class 3      \$50,001-\$250,000
- Class 4      \$250,001-\$1,000,000
- Class 5      \$1,000,001-\$5,000,000
- Class 6      \$5,000,001-\$50,000,000
- Class 7      Over \$50,000,000
- One third of each category will be audited each year of the three-year program
- The first account, and every third account thereafter will be selected for review until the number of audits has been performed for each year of the program.
- All accounts that fail to file a return shall be audited each year.
- All accounts with excessive decreases will be audited as deemed necessary by the chief appraiser with approval from the board of assessors.
- All accounts with disposals reported but not detailed will be audited as deemed necessary by the chief appraiser with approval from the board of assessors.
- The list from which selections are made shall be made available for inspection upon request.

## Audit Selection Criteria cont.

This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances. If additional audits outside of the scope of this policy should arise, they shall be presented to the board of assessors for approval prior to review.

*\*APM: Audit Selection Criteria [\[section 560-11-10.08\(4\)\(e\)\]](#) – The appraisal staff shall recommend to the board of tax assessors a review and selection criteria, and the appraisal staff shall follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited with existing resources. The criteria should be fair, unbiased, and developed consistent with the requirements of Code Section [48-5-299](#). All personal property accounts should be reviewed or audited at least once every three years.*

*\*\*[O.C.G.A. § 48-5-299\(a\)](#) – It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.*

## Instructions for Producing Compliant NOA for Audit Findings

- Enter a personal property assessment reason “Current Year Value is Variance from Audit Findings”
- Open the account in the appraisal year that was audited
- Duplicate the account and add to the owner record of original account being audited
- **THE FOLLOWING INSTRUCTIONS SHOULD BE APPLIED TO THE DUPLICATED ACCOUNT IN ORDER TO PRODUCE A NOA ON THE VARIANCE AMOUNT**
- Enter the perskey (account#) from the original account being audited in the ID Number field or the Business ID field.
- Delete all MEFF/Inventory/etc.... (all valued items)
- Set Previous Value and MAV Previous to 0
- For equipment variance, select Meff button to access value screen
- Click New and select Market as Value method
- Enter the variance amount for appraisal year=audit year as Market Value
- In comments, state that the market value is the variance from audit with date of audit
- Click OK to return to General Information screen
- Verify that the Meff amount is equal to the variance amount
- For inventory variance, select the Invn button to access the inventory screen
- Click New and enter the inventory variance amount in the appropriate inventory field
- In comments, state that the inventory amount is the variance from audit with the date of the audit
- Click OK to return to General Information screen
- Verify that the Invn amount is equal to the variance amount
- Enter the variance amount in the penalty field **IF PENALTY IS TO BE APPLIED**
- Enter the assessment reason and remove any existing assessment reasons
- Enter the date of the notice
- Enter comments “Audit Findings with the date of the audit”
- Click the estimated tax button to ensure tax calculations are correct
- Click apply
- Go to print menu and print NOA with appropriate dates and 45-day appeal time with contact information. (Be sure to uncheck “Print All Notices”)
- Repeat for each year that was audited

**\*SEE NEXT PAGE FOR NOTE**

## Instructions for Producing Compliant NOA for Audit Findings cont.

### Notes:

- If original perskey(account#) was entered on the duplicate account in the ID Number field, a search can be performed using the CO ID search method. Remember, this is a character field, and all eight characters must be entered to search using this method. i.e. original perskey=20524; CO ID search would be entered as 00020524.
- If the original perskey is entered in the Business ID field, a search can be performed using DBA.
  
- **AFTER APPEAL TIME HAS EXPIRED, THE ACO SHOULD BE CREATED FROM THE ORIGINAL ACCOUNT.**

## Ratio Study

In accordance with [O.C.G.A. § 48-5-263\(b\)\(9\)](#) and Georgia Department of Revenue Rules and Regulations [560-11-10-.09\(5\)](#):

1. The appraisal staff shall present beginning ratio studies for that appraisal year for each class of property at their first regular meeting of each calendar year. These studies shall become a part of the minutes of the Board of Assessors.
2. The appraisal staff shall present ending ratio studies for that appraisal year for each class of property in conjunction with the approval of appraisal schedules, digest values and the mailing of Notices of Assessments. These studies shall become a part of the minutes of the Board of Assessors.
3. An example of an acceptable format to be used for the presentation of the studies could be as follows:

Before

<b>Class</b>	<b>Sale Count</b>	<b>Median</b>	<b>Aggregate</b>	<b>COD</b>	<b>PRD</b>
RES	462	0.3991	0.3738	0.0719	1.0120
AGR	22	0.3810	0.2914	0.1587	1.1592
COM	9	0.3963	0.3897	0.1617	0.9163
IND	9	0.3963	0.3897	0.1617	0.9163
Overall	493	0.3981	0.3638	0.0775	1.0338

## Ratio Study cont.

After

<b>Class</b>	<b>Sale Count</b>	<b>Median</b>	<b>Aggregate</b>	<b>COD</b>	<b>PRD</b>
RES	516	0.3974	0.3682	0.0693	1.0304
AGR	5	0.4000	0.3999	0.0002	1.0000
COM	23	0.4000	0.3410	0.0875	1.0704
IND	23	0.4000	0.3410	0.0875	1.0704
Overall	559	0.3988	0.3548	0.0766	1.0595



## Real Property

In accordance with [O.C.G.A. § 48-5-299](#) and Georgia Department of Revenue Rules and Regulations [560-11-10](#):

1. The appraisal staff shall ensure that all real property is appraised and listed on the tax digest. The appraisal shall conform to the definition of Fair Market Value as defined in [O.C.G.A. §48-5-2](#).
2. Property should be classified and stratified in compliance with Georgia Department of Revenue Rules and Regulations [560-11-2-.20](#) & [.21](#).
3. The real property digest shall contain sufficient characteristics, including but not limited to property characteristics to classify and value the property. The minimum characteristics to be maintained should include factors that influence the market in location, the valuation approach being employed after consideration of all three approaches to value, classification and stratification, and land and improvement characteristics. The appraisal staff shall make every effort to populate pertinent data fields in the CAMA system for each real property parcel located in the county.
4. The real property improvement characteristics shall include, but not be limited to, size, actual use, design, construction quality, construction material, age and observed condition. A photograph shall be taken of all improvements and maintained in the CAMA system of every real property improvement.
5. The real property land characteristics shall include, but not be limited to, zoning, use, legal or deed restrictions on use, covenants, parcel shape and size, neighborhood, and other locational characteristics such as view, topography, and influences for positive or negative matters.
6. The appraisal staff shall conduct field inspections in order to collect the required characteristics. The staff shall have on them proper identification in order to be identified as a county employee. The staff shall also possess a copy of [O.C.G.A. § 48-5-264.1](#). Proper notification shall be given to the property owner prior to the property inspection. All parcels should be reviewed a minimum of once every three years.
7. The real property schedules developed by the appraisal staff shall clearly demonstrate how the schedules are applied.
8. The rural land schedules shall include location (accessibility/desirability) and size factors, and the large tract schedule factors shall be rounded to four decimals of accuracy and include adjustments for absorption. Timber value should be extracted from tracts with standing timber.
9. An acreage break should be determined between the small and large tract schedule. The schedules should blend smoothly as the property size transitions from small parcel to large tract.
10. The urban land schedules should include an accurate description of the market region defined by sales for example: defined subdivisions and or neighborhoods. Absorption rates should be considered and applied where applicable.

## Real Property cont.

11. When the appraisal staff determines that the fair market value of the common area is included in the fair market value of the individually owned units, the appraisal staff may recommend a nominal assessment of the common area parcel in accordance with the Appraiser Procedures Manual.
12. Construction in progress should be appraised in the same manner as other similar real property. The staff shall determine the percentage complete of the construction and apply the factor to the appraised value along with a market risk factor.
13. The appraisal staff should properly document the reason for any override values that are placed on property, such as values set by the Board of Equalization. The use of override values should be kept to a minimum and only used when absolutely necessary.
14. The appraisal staff shall maintain sales ratio studies of each class of property in order to determine the relation of the appraised values to fair market value. When the ratio of any type of property is determined to be out of compliance, the appraisal staff shall submit to the Board of Assessors a solution for reappraisal in order to obtain compliance. The Board of Assessors shall include this information in their official minutes.
15. The Board of Assessors shall approve the schedules and values on an annual basis and the mailing of Notices of Assessments to all taxable real property.

## Record Retention pages. 34-48

1. The Tax Assessors office shall retain records in compliance with record retention laws as maintained by Georgia Archives.

Department Records	Description	Retention	Retention Number
Accounting			
Accounting Records	Records include: accounts payable files; accounts receivable files; bank statements; cancelled checks, vouchers, and EFTS; cash balances and reconciliations; cost accounting records; deposit slips and reconciliations; invoices; journal entries (journal vouchers); outstanding obligations; payment schedules; purchase orders; receipts; returned checks; reconciliations; refund/disbursement requests; moving expenses; agency-paid individual memberships and activities in professional organizations; registration fees; and travel authorization and reimbursement records.	5 years.	GASC-01-001
Annual Financial Statements	Records which provide an annual statement of net assets and activities; often called a comprehensive annual financial statement or report.	Permanent.	GASC-01-002
Audit Reports (Agency Copies)	Reports prepared by the Department of Audits examining and verifying the agency's financial activities for a defined period of time; does not include the record copy maintained by the Department of Audits.	5 years or two successive audits, whichever is longer.	GASC-01-003
Bids and Competitive Selection Records	This series documents the procurement of equipment and service valued in excess of bid limit. This series may include but is not limited to requests for proposal (RFP); requests for invitations to bid (RFI); requests for quotes (RFQ); vendors proposals and bids; records for all bids received; and competitive quotes.	Capital Improvement Projects: 11 years; All other records: 7 years.	GASC-01-004
Budgeting Records	Records documenting budget requests, maintenance, and reports as well as the budget approved by the Legislature.	Approved Budget: Permanent; All other Records: 6 years.	GASC-01-005

Collection Records	This series includes records documenting an agency's efforts to collect unpaid accounts; includes PeopleSoft collection reports.	5 years after account paid in full or deemed uncollectable.	GASC-01-006
Contracts and Agreements	This series documents the negotiation, execution, completion, and termination of legal agreements between an agency and other parties to acquire or provide services or products.	Capital Improvement Projects: 10 years after expiration. Other contracts: 7 years after contract expiration.	GASC-01-007
Cooperative Programs Budget Preparation, Project, and Allocation Records	Records used to develop, estimate, propose, and plan the preliminary budget requests for cooperative state/federal programs and reflects the process by which annual budget allotments are distributed.	5 years after the end of the fiscal year.	GASC-01-008
Cost Accounting Reports	This series includes financial reports by cost center for all expenditures.	3 years.	GASC-01-009
Credit Card Administration Records	Records documenting administration of credit cards issued to individual agency staff or offices.	7 years.	GASC-01-010
Federal and State Grant Project Files	Records documenting federal and state funded grant projects.	Final Narrative Summary: Permanent; Education Agencies: 5 years after submission of final report or denial of application; Non-Education Agencies: 3 years after submission of final financial report.	GASC-01-011
Federal Revenue Sharing Records	Records documenting federal, state, county, and municipal revenue-sharing; includes summaries, expenditures, and investments.	5 years after submission of final report.	GASC-01-012
General Ledger and Trial Balances	Record of final entry for all financial transactions.	7 years.	GASC-01-013
Internal Auditing Records	Records documenting the conduct of an internal review of agency financial accounts and processes.	5 years or two successive audits, whichever is longer.	GASC-01-014
Official Bonds and Oaths	Bonds required of state officials and custodians of funds.	5 years after expiration of term.	GASC-01-015
Signature Authorizations	Records documenting the certification of employees who are authorized to sign fiscal and contractual documents.	7 years after authorization expires.	GASC-01-016
Administration			

Administrative Rules Records	Records documenting reviews and changes to administrative rules issued in compliance with O.C.G.A. 50-13-1 through 44.	Final rule: 5 years after expiration; Other records: Retain for useful life.	GASC-02-001
Executive Level Administrative Files	This series includes the records of an agency's director, deputy director, and division directors. Records with historical value include memoranda, reports, and other documentation concerning the administration of policy, coordination of agency functions, and management of program activity. Records of a routine or non-substantive nature that do not document policy decisions or significant programmatic and functional activities.	Records that document policy, coordination of agency functions, and management of program activity: Permanent. Other records: 5 years.	GASC-02-002
Annual Reports	Annual reports that summarize agency functions and activities.	Permanent.	GASC-02-003
Correspondence, Administrative	This series includes communications received or sent that document significant events and/or the development of administrative structure, policy, procedures, and the historical development of the office.	Permanent.	GASC-02-004
Correspondence, General	This series includes correspondence that documents formal decisions regarding routine matters.	5 years.	GASC-02-005
Crisis or Disaster Records	Records documenting events and damages to an agency's property due to storms, riots, fires, drought, floods, and other acts affecting the agency facilities; may include photos, logs, reports, notes, and correspondence.	Records that document a lasting change to agency property or activities: Permanent; Other: See applicable retention schedule.	GASC-02-006

Broadcast Logs	Records documenting agency broadcast activities.	Logs involving broadcasts relating to a disaster or that are investigated by the FCC: Retain until specifically authorized in writing by the FCC to destroy; All other logs: 2 years.	GASC-02-007
Federal and State Grant Reports	Final narrative summary submitted according to grant requirements of the funding agency.	Permanent.	GASC-02-008
Legal Case Files	Documents the work of the agency legal counsel in advising and representing the agency.	6 years after settlement of case.	GASC-02-009

Legal Opinions	Interpretations of the law and an agency's compliance with the law by the Attorney General or other legal counsel.	Until superseded.	GASC-02-010
Legislative Relations Records	This series may be used to review and plan institutional positions on legislative activities. This series may include but is not limited to final reports; bill review and tracking records; copies of legislation; and working papers.	Final reports: Permanent; All other records: Retain for useful life.	GASC-02-011
Lobbyist Records	This series documents the activities of agency employees who engage in lobbying the state. Records may include lobbyist registration statement forms; lobbyist termination forms; lobbyist expenditure report forms; lobbyist listings; and salary information.	5 years.	GASC-02-012
Meeting Agendas, Minutes, and Packets	Records documenting proposed and executed proceedings of agency meetings.	Approved Minutes, Agenda, and Final Packet: Permanent; Notes and records used to create the approved minutes and supporting documentation: Retain until minutes are approved.	GASC-02-013
News Release Records	This series documents newsworthy events of the agency. This series may include but is not limited to news releases issued by agency news and communications units arranged by topic and/or date of issue.	10 years.	GASC-02-014
Periodic Activity Reports	Reports that describe the agency's functions and activities and include quarterly, monthly, weekly, and daily reports.	Reports that are summarized in an agency's annual report: Retain until Annual Report is completed; Other reports: 2 years.	GASC-02-015
Photographs, Videos, and Films	Films, videos, photographs, and other visual representations of agency public service announcements, events, productions, promotional, tourism, training, and property.	Final Product: Permanent; Other: 5 years; Copies and poor images: Useful life.	GASC-02-016
Policies and Procedures	Standard operating practice for business practices.	Policies that affect the public: Permanent; Policies that do not affect the public: 3 years after superseded.	GASC-02-017

Printing Services Files	Records relating to printing requests, cost estimates, mock-ups, proofs, and printing plates	Retain for useful life.	GASC-02-018
Publications	Newsletters, handbooks, pamphlets, and brochures published by an agency.	Permanent.	GASC-02-019
Speeches	Records relating to public speaking engagements of agency officials.	Speeches and recordings: Permanent; Drafts, source materials, and other materials: Retain for useful life.	GASC-02-020
Administrative Support			
Calendars	Desk calendars and other scheduling media.	1 year after the end of the calendar year in which the record was created.	GASC-03-001
Data Input Forms	Any type of form used to collect information for input into electronic form.	Destroy upon verification/quality control of data entry.	GASC-03-002
Indexes	Records which provide a ready reference or pointer into larger sets of records.	Retain until superseded or destruction of indexed set of records.	GASC-03-003
Mailing Lists	Various standard lists of names and addresses.	Useful life.	GASC-03-004
Newspaper Clippings and Scrapbooks	This series includes newspaper clippings and scrapbooks, which may contain newspaper clippings, photographs, event programs, and other memorabilia.	Newspaper clippings: Retain for useful life. Scrapbooks: Contact Archives staff before disposition to ensure that any original materials contained in the scrapbook are retained for the duration of their retention period and that no permanent records are destroyed.	GASC-03-005
Reference Files	Publications, copies of records, and other materials that provide general reference for agency employees.	Useful life.	GASC-03-006
Telephone and Fax Records	"While You Were Out" message slips; telephone and fax contact information; and related data.	Useful life.	GASC-03-007
Transitory Records	Records with short-term interest that have no documentary or evidential value, such as routine requests for publications, transmittal letters, and agency event notices (holidays, charitable campaigns).	Retain for useful life.	GASC-03-008

Information Technology			
Computer System Documentation, Management, and Maintenance Records	<p>Records documenting the addition, modification, maintenance, and removal of software and/or hardware from an institution computer system. Records may include:</p> <ul style="list-style-type: none"> <li>computer equipment inventories;</li> <li>hardware performance reports;</li> <li>component maintenance records;</li> <li>system backup reports; backup tape inventories; system overviews;</li> <li>operations logs; job listings; system development logs; system specifications and changes;</li> <li>conversion notes; dataset logs;</li> <li>dataset inventories; dataset record layouts; hard copies of tables; data dictionaries; programming logs;</li> <li>program specifications and changes;</li> <li>record layouts; user views; control program table documentation;</li> <li>program listings; instruction</li> </ul>	<p>Computer Equipment Inventories: 4 years after being surplusd and all audit requirements have been met; Records related to backup: Retain for 2 backup cycles; All other records: Life of system, software, or component and all audit requirements have been met.</p>	GASC-04-001
Information System Planning and Development Records	<p>This series documents the planning and development of university information systems. Records may include information technology plans; feasibility studies; cost benefit analyses; studies and surveys; system specifications and revisions; component proposals; technical literature; and vendor literature and proposals.</p>	<p>Implemented systems: Life of system and all audit requirements have been met. Unimplemented systems: Useful life.</p>	GASC-04-002
Network, Computer, and Server Password and Security	<p>Records documenting the issuance or selection of a network password and the administration of security and monitoring of the agency's network, servers, and computers.</p>	<p>1 year after superseded or the employee separates from the agency, and all audit requirements have been met.</p>	GASC-04-003



System Architecture Documents and Wiring Schemas	Records documenting the location of wiring and the design of the overall agency network environment.	Until superseded or obsolete and all audit requirements have been met.	GASC-04-004
Payroll			
Annual Payroll Earnings Report	Summary of employees' payroll earnings for fiscal year, including deductions.	50 years after tax year in which the records were created.	GASC-05-001
Deduction Records	Records documenting individual employee's authorization to withhold taxes and other deductions from employee's pay.	4 years after end of fiscal year.	GASC-05-002
Family Medical Leave Act (FMLA) Compliance Records	All records pertaining to FMLA's leave requirements, including dates and hours of FMLA leave; copies of employer notices, documents describing premium payments, employee benefits, and records of disputes over FMLA benefits.	3 years.	GASC-05-003
Garnishments	Records documenting the withholding of funds from an employee's wages at the request of the courts or a state agency.	5 years.	GASC-05-004

HIPAA/HITECH Policies and Procedures	These records include the policies and procedures implemented by agencies to comply with HIPAA/HITECH regulations.	6 years.	GASC-05-005
Periodic Tax Reports	Records documenting taxable and nontaxable income of an agency.	5 years.	GASC-05-006
Salary and Wage Records	Pre-payroll reports, monthly payroll check registers, monthly fund distribution reports and payroll action forms.	5 years.	GASC-05-007
Unclaimed Pay Checks	Checks that remain unclaimed by employees.	1 year.	GASC-05-008
Unemployment Compensation Records	Documents relation to employee claims for unemployment compensation.	5 years after end of the fiscal year in which the transaction occurred.	GASC-05-009
Wage and Rate Tables	Records utilized to calculate straight time and overtime work schedules.	5 years.	GASC-05-010
Wage and Tax Statements	Information returns used to report wages paid to employees and the taxes withheld from them. Includes W-2s.	5 years.	GASC-05-011
Withholding Allowance Certificates (G-4 and W-4 forms)	Federal forms completed by an individual to establish the amount of taxes withheld from wages.	4 years after superseded.	GASC-05-012

Personnel			
Accident Reports	Reports of employee accidents and injuries, including workers' compensation claims.	Workers' Compensation Claims: 5 years and settlement of all claims due; Accident Reports not resulting in Workers' Compensation Claims: 3 years.	GASC-06-001
Affirmative Action Records	Records documenting an agency's compliance with the requirements of the Equal Employment Opportunity Commission and response to federal program reviews, state compliance audits, annual reporting requirements, and internal audits.	Plans: Permanent; Audits, annual reports, and other records: 3 years.	GASC-06-002
Applications for Employment, Not Hired	Records documenting employment applications of persons not hired. Records may include but are not limited to: unsolicited, incomplete, and complete applications; supporting documentation, interview notes and materials; background surveys; and correspondence.	Unsolicited and incomplete applications: Useful life; All other records: 3 years.	GASC-06-003
Background Checks	Criminal and financial background checks on employees.	5 years.	GASC-06-004
Cafeteria Plan (Flexible Benefits) Records	Records documenting salary reduction-type plans authorized by the Internal Revenue Service.	6 years after termination of participant.	GASC-06-005
Continuation of Insurance Benefits (COBRA) Records	Copies of notices required by COBRA; documentation that notices were received. documentation of any circumstance in which COBRA is not offered due to gross misconduct.	6 years.	GASC-06-006
Contracts, Employee	Service contracts between an individual and government agency.	7 years after expiration.	GASC-06-007
Converted Personal Leave Requests	Records documenting converted personal leave requests.	1 year after leave used.	GASC-06-008
Drug Testing Records	Records documenting the random drug testing of employees to include preemployment and reasonable suspicion.	Positives and refusals: 5 years. Negatives and Cancelled Drug Tests and documents relating to the administration of the alcohol and controlled substance testing programs: 2 years.	GASC-06-009

Employee Grievance Action Case Files	Resolution of employee complaints against supervisor or other employees.	2 years after the complaint is filed or the case is resolved.	GASC-06-010
Employee Handbooks	Guidelines created to explain the internal operations and procedures of the agency to a new employee.	Permanent.	GASC-06-011
Employee Hazardous Materials Exposure Monitoring Records	Records monitoring the exposure to hazardous materials by employees.	30 years.	GASC-06-012
Employee Medical Files, Toxic/Hazardous Substance Exposure	Documentation of employee exposure to hazardous materials.	30 years after separation.	GASC-06-013
Employee Parking Records	Records documenting employee parking permit applications, cards, and permits.	5 years after permit expires or is superseded or separation of employee from the agency.	GASC-06-014
Employee Personnel Files	Records documenting an employee's work history with the agency, generally maintained as a case file; includes records of continuing education, performance evaluations, disciplinary actions, and background checks. Please note: no central agency maintains these records; it is the responsibility of individual agencies to maintain the personnel files of their employees.	Records documenting service, final leave status, and hire/no hire recommendation: 50 years; Other records: 7 years following separation of employee.	GASC-06-015
Employment Eligibility Verification Records	I-9 Forms.	3 years after date of hire or 1 year after separation, whichever is longer.	GASC-06-016
Equal Employment Opportunity Commission (EEOC) and Georgia Commission on Equal Opportunity (GCEO) Complaints	Records documenting charges of discrimination filed against an agency.	2 years or until final disposition of the charge or action.	GASC-06-017
Equal Employment Opportunity Commission (EEOC) Reports	Reports classifying employees by race and gender that document compliance with EEOC rules.	3 years.	GASC-06-018
Family Medical Leave Case Files	Records documenting extended absence from work by an employee under provisions of the Family Medical Leave Act.	3 years.	GASC-06-019
Intern Records	This series documents the activities of interns working at the agency.	5 years.	GASC-06-020
Job Recruitment Materials	Records documenting efforts to advertise positions and attract qualified personnel.	2 years.	GASC-06-021

Leave Donation Records	Records documenting the donation of leave by employees to assist an individual who must be absent from work for an extended period of time due to illness.	1 year after leave used.	GASC-06-022
Leave Records	Records documenting hours worked, leave earned, and leave taken; does not include final leave status.	3 years.	GASC-06-023
Position Classification Materials	Records documenting job requirements, description, and salary range.	4 years after position is reclassified.	GASC-06-024
Pre-employment Assessments, Not Hired	Exams taken by those applying for positions with a state agency.	2 years.	GASC-06-025
Retirement Incentive Program Records	Records documenting employees who elect for early retirement under government offered incentive programs.	6 years.	GASC-06-026
SAVE Affidavits	SAVE (Systematic Alien Verification for Entitlements) Affidavits testifying to an individual's right to receive public benefits.	3 years.	GASC-06-027
Student Workers Permits	Permits to allow persons under 18 years old to obtain summer employment.	Return to issuing officers (school board) after termination or failure to appear for 30 days.	GASC-06-028
Training Records	Records documenting attendance and course content for continuing education training.	5 years.	GASC-06-029
Training Records - Breath-Alcohol Testing	Records relating to the training of individuals for breath-alcohol testing.	2 years after individual ceases to perform the testing function.	GASC-06-030
Volunteer Program Records	This series documents the activities and administration of an agency's volunteer program. Records may include volunteer hour statistics; volunteer program publicity records; insurance requirement information; and inactive volunteer files containing applications and conditions of volunteer service forms.	Individual volunteer files: 3 years after separation. All other records: 3 years.	GASC-06-031
Work/Time Schedules	Records documenting employees' daily and weekly work schedules.	4 years.	GASC-06-032
Property and Security			
Blueprints and Specifications	Plans and specifications maintained by an agency for its own facility; used by facilities management to facilitate repairs and upgrades to the building.	As Built plans and specifications: Permanent; Interim and Never Built plans and specifications: 7 years.	GASC-07-001

Building/Grounds Maintenance, Remodeling, and Repair Records	Records documenting the condition, upkeep, and routine maintenance on agency facilities and grounds.	7 years.	GASC-07-002
Business Continuity Plans	Business recovery plans for man-made and natural disasters.	Until superseded.	GASC-07-003
Capital Construction Project Records	Records relating to the planning, administration, and implementation of capital construction projects; includes project descriptions and requirements, bid records, plan reviews, project schedules, contract changes, consultant contracts, and budgets.	11 years after completion of project.	GASC-07-004
Depreciation Schedules	Records documenting useful life and depreciation of agency-owned equipment and property, usually for insurance purposes.	4 years.	GASC-07-005
Employee Records	Records documenting the issuance of employee identification cards, including restricted access.	4 years after superseded or employee separation.	GASC-07-006
Equipment Maintenance Records	Includes purchase orders, warranties, operating manuals, service contracts, and service logs for maintenance of agency owned equipment and vehicles.	5 years.	GASC-07-007
Facility Inspection Files and Reports	Records documenting inspection of facilities to comply with standards, rules, and codes affecting health and safety of the occupants; includes security and safety inspections.	3 years.	GASC-07-008
Federal Property Records	Records documenting the loan or lease of government equipment (federal) by state agencies.	7 years After expiration of contract or disposal of equipment.	GASC-07-009
Fuel and Oil Usage and Tax Reports	Periodic reports of the consumption of taxable and non-taxable diesel, gas, and oil in government-owned vehicles.	3 years.	GASC-07-010
Incident Reports	Reports of incidents of suspected criminal activity.	Internal documentation and reports not reported to police: 5 years; Reports reported to police: Retain until settlement of claims.	GASC-07-011

Property Insurance Fund Claims	Records documenting requests for payment of insurance claims from the Georgia Department of Administrative Services Risk Management Division.	5 years after claim is paid or denied.	GASC-07-012
Insurance Policies	Records documenting insurance purchase for agency facilities or of membership in risk management cooperatives.	7 years after expiration of policy or membership.	GASC-07-013
Property and Equipment Inventories	Listings of agency-owned property and equipment.	5 years after superseded.	GASC-07-014
Maintenance Work Orders	Records documenting routine maintenance on facilities and property.	5 years.	GASC-07-015
Property Disposition Requests (Surplus Property Records)	Records documenting requests for change in status of state-owned property.	5 years.	GASC-07-016
Real Property Ownership Records	Deeds, titles, purchasing records, and supporting documentation for land owned by an agency.	11 years after the year in which the property was sold or transferred.	GASC-07-017
Receipts of Responsibility	Records documenting property temporarily in use or possession of an employee.	5 years.	GASC-07-018
Security Access Records	Logs documenting when and who accessed restricted areas.	5 years.	GASC-07-019
Security/Fire System Install and Maintenance Records	Records documenting agency security and fire alarm systems.	3 years after replacement of system.	GASC-07-020
Security Videos	Digital or analog video recordings and images from agency security systems. This series also includes digital or analog voice recordings of radio and telephone communications.	Known Incident/Accident: Retain until settlement of claims; No known incident/accident: 30 days.	GASC-07-021
Space Planning/Design Management Project Files	Evaluation and design of space for government agencies.	3 years after project completion.	GASC-07-022
Vehicle Accident Reports	Records documenting damage to agency owned vehicles.	5 years.	GASC-07-023
Vehicle and Equipment Maintenance Files	Records documenting service history, mileage, damage repair, routine preventative maintenance, and disposition of agency vehicles.	3 years after disposition of vehicle or equipment.	GASC-07-024
Vehicle and Equipment Purchases	Records documenting the purchase of equipment and vehicles.	5 years after the disposition of equipment.	GASC-07-025

Vehicle Permits/Security Identification Records	Records documenting the issuance of vehicle decals providing access to secure areas.	2 years after superseded.	GASC-07-026
Vehicle Title Records	Records documenting an agency's ownership of vehicles.	Applications: Retain until receipt of title. Title: Retain for duration of ownership.	GASC-07-027
Vehicle Use Authorizations and Requests	Records documenting permission for employees to use their private automobiles for official business.	5 years after superseded or obsolete.	GASC-07-028
Visitor Sign-in Logs	Visitor sign-in logs.	1 year.	GASC-07-029
<b>Records Management</b>			
Destruction Records	Records documenting the destruction of agency records.	Retain in office.	GASC-08-001
Microfilm Records	Records documenting the processing of microfilm to show compliance with standards; the preparation and filming of records; the inspection of film; and the transfer and acceptance of film to a security storage area.	Retain for the life of film.	GASC-08-002
Microfilm Vault Monitoring Reports	Records documenting temperature and humidity conditions within a storage facility.	5 years.	GASC-08-003
Open Records Act Requests and Correspondence	Inquiries from members of the public requesting access to information under the Georgia Open Records Act.	3 years.	GASC-08-004
Records Schedules	Copies of approved agency records retention schedules.	5 years after superseded.	GASC-08-005
Records Transmittal Records	Records documenting the transfer of agency records into the custody of a records center facility.	Permanent Records: Retain in office. Temporary Records: 5 years after disposition of transferred record.	GASC-08-006
Reference Requests	Reference pull sheets documenting the retrieval of records from a records center facility.	4 years.	GASC-08-007

## Returns of Property

In accordance with [O.C.G.A. § 48-5-10](#) and Georgia Department of Revenue Rules and Regulations [560-11-10-.09\(2\)](#):

1. All property shall be returned by the taxpayers for taxation to the tax commissioner or tax receiver as provided by law. Per [O.C.G.A. § 48-5-299.1](#), the tax commissioner can designate the board of assessors to receive tax returns. Each return by a taxpayer shall be for property held and subject to taxation on January 1 next preceding each return.
2. The time for the taxpayers to file property returns on real and personal property is January 1st through April 1<sup>st</sup> of the current tax year.
3. The Assessor's Office shall receive tax returns and maintain them in an orderly file.
4. Department of Revenue form PT-50R is authorized for use by property owners when returning real property. No other form shall be provided for this purpose to property owners by the county official responsible for receiving returns unless previously approved in writing by the Revenue Commissioner.
5. Nothing in this policy shall prohibit the acceptance of written returns as submitted by the property owner or their authorized representative.
6. If an authorized representative files a return on behalf of a property owner, proper documentation shall be submitted along with the return to validate the authority to represent the property owner in the return process.
7. The Chief Appraiser or the designated Field Appraiser shall review all taxpayer returns and perform field checks or a review of office records to resolve any issue stated in the return. The taxpayer will be notified of any changes by an assessment notice
8. The return filed by the taxpayer and any documentation generated during the process shall be kept on file in the Assessor's Office.
9. The returns filed should be maintained in accordance with record retention regulations.



## Sales Qualification

1. The Department of Revenue Local Government Services Division provides the PT-61 forms on a weekly basis. The forms shall be reviewed by a qualified appraiser on a regular basis (**frequency should be defined in policy adaptation – i.e., weekly, or monthly based on county’s workflow**) to ensure that all transferred property is properly returned for taxation and ownership records are correct as reflected on the tax digest. The sales shall be qualified using an appropriate reason for that type of sale. A list of the reason codes and reasons shall be maintained by the staff and be readily available for inspection upon request.
2. The county shall maintain a record of all sales that shall be available for public inspection upon request. In accordance with [560-11-10-.09\(2\)\(d\)1\(ii\)](#), the list shall include the parcel identification number, sale date, sale price, buyer’s name, seller’s name, deed book/page, vacant or improved, acres or land size, representativeness criteria reason and digest class and strat.
3. The PT-61, for most transfers, will reflect the amount paid by the purchaser for any real property transferred. The form may also show the value of any personal property transferred, timber value for extraction or intangibles that should not be included. If the sale is a qualified sale to be used by the appraisal staff as a comparable sale or benchmark sale, it shall be determined if a time adjustment is needed due to the age of the sale. The Board of Assessors shall implement procedures for all transfers to be reviewed in order to be qualified as a market or non-market sale and a reason assigned accordingly. For transfers that do not include a transaction amount, the appraisal staff shall investigate diligently in order to determine a transaction amount for the purpose of proper qualification of the sale. The investigation can include, but not be limited to the following:
  - Field review of the subject property by the staff, with the attempt to talk to the involved parties, if available.
  - A standard form will be mailed to the grantee with questions pertaining to the transfer. For WinGAP Counties, this form is included in your CAMA system. An example is as follows:

## Sales Survey Letter Template

Your County Board of Tax Assessors

P. O. Box 123

109 Make You Happy Highway

Somewhere, GA 12345

Phone: 2291234567 Fax :2297654321 Email: youremail@county.ga.us

Date:

TAXPAYER JOE

123 Ship Watch Lane

SOMEWHERE GA 12345

**Current Sales Questionnaire**

**Legal Description:**

**Map ID:**

**Total Acres:**

The Board of Assessors is conducting a survey for information concerning sales that have occurred in the prior year. Please answer the questions below in order for the appraisal staff to properly qualify sales data to ensure that armlength sales are used to develop valuation tables for property. Once completed, please mail the information in the provided self-addressed stamped envelope.

ARE THE BUYER & SELLER RELATED? YES/NO IF YES, RELATION \_\_\_\_\_

IN YOUR OPINION, WAS THIS AN ARMS-LENGTH TRANSACTION REPRESENTATIVE OF FAIR MARKET VALUE? YES/NO IF NO, WHY NOT?  
\_\_\_\_\_

DID THE SALE INVOLVE ANY PERSONAL PROPERTY? i.e.: BOAT, TRACTOR, INVENTORY, ETC  
YES/NO IF YES, ESTIMATE OF VALUE \$ \_\_\_\_\_

DID YOU TRADE ANYTHING IN ADDITION TO CASH? YES/NO

IF YES, ESTIMATE OF VALUE \$ \_\_\_\_\_

WAS THERE ANY OWNER FINANCING IN THE SALE? YES/NO

IF YES, DOWN PAYMENT \_\_\_\_\_ # OF YEARS FINANCED \_\_\_\_\_ % INTEREST RATE \_\_\_\_\_

WAS THERE ANY TIMBER ON THIS PROPERTY AT THE TIME OF THE SALE? YES/NO

IF YES, ESTIMATE OF VALUE \$ \_\_\_\_\_

DID YOU PURCHASE THIS PROPERTY FOR AGRICULTURAL USE? YES/NO

DOES THIS PROPERTY ADJOIN PROPERTY ALREADY OWNED BY YOU? YES/NO

WERE THERE ANY OTHER CONSIDERATIONS IN THIS SALE? YES/NO

IF YES, WHAT? \_\_\_\_\_

WHAT WAS THE PURCHASE PRICE OF THE PROPERTY? \_\_\_\_\_

(If the PT61 showed no consideration, please include your closing statement in order for the purchase price to be considered as the taxable value for one year on arm length transactions.)

### Current Sales Information

Code	Previous Owner	Property Use	Sale Price	Deed Date	Deed Ref	Plat Ref
QC	Joe Taxpayer	R	\$1	1/1/2222	BK1/PG2	BK1/PG2

Signature of Property Owner or Representative \_\_\_\_\_

## Specialized Assessments

1. The Board of Assessors shall accept applications for Specialized Assessments in compliance with the Official code of Georgia Annotated and the Georgia Department of Revenue Rules and Regulations. The application period shall be between January 1 and April 1 of each year, and applications shall be received in lieu of or in conjunction with an appeal.
2. Applications on tracts ten acres or less must submit additional information as proof of bona fide agricultural use for the purpose of qualifying for a Specialized Assessment. Additional information can include but not limited to a timber management plan, current receipts from purchase of seed products/plants, current type and number of maintained livestock, current activity report on active poultry houses, or a copy of a current IRS Form 1040 Schedule F, Schedule E or Form 4835.
3. The appraisal staff shall conduct an on-site inspection of the property subject to an application and provide proof of said inspection.
4. The application shall be accompanied by the recording fees made payable to the Clerk of Superior Court in order for all pages of the application to be recorded as an official document of the deed records of the county.
5. In accordance with [O.C.G.A. § 48-5-7.4\(i\)\(2\)\(B\)](#), if a qualified owner has entered into an original conservation use assessment covenant and subsequently acquires additional qualified property contiguous to the property in the original covenant, the qualified owner may elect to enter the subsequently acquired qualified property into the original covenant for the remainder of the ten-year period of the original covenant; provided, however, that such subsequently acquired qualified property shall be less than 50 acres.
6. The applications for Conservation Use Assessment and Forest Land Protection Act Assessment shall exclude the entire value of any residence and its underlying property. Underlying property is defined as the minimum lot size required for residential construction by local zoning ordinances or two acres, whichever is less.
7. The Board of Assessor shall review all applications for specialized assessments and consider them for approval or denial based on the recommendations of the appraisal staff. All applications must be signed by the Board of Assessors prior to recording. The Board of Assessors shall record their actions pertaining to all applications in their official minutes.
8. The Board of Assessors shall review all applications for specialized assessments to ensure that the ownership qualifications are met and adhered to. The Board of Assessors shall also ensure that not more than the maximum acreage is subject to a specialized assessment where applicable.
9. When one-half or more of the area of a single tract of real property is used for a qualifying purpose, such tract shall be considered as qualifying for the Specialized Assessment unless some other type of business is being operated on the unused portion. The lease of hunting rights, the use for hunting, or charging for fishing shall not constitute another type of business or be considered commercial activity.
10. No property shall qualify for Specialized Assessments that is leased to a person or entity that would not otherwise qualify for Specialized Assessments.
11. If property subject to a Specialized Assessment transfers to a new owner during the covenant period, the new owner must meet all qualifications in order for the covenant to be continued.

## Specialized Assessments cont.

12. In accordance with Georgia Law, if the property ceases to qualify for the covenant that was approved and a breach occurs, a penalty shall be assessed in accordance with the statute that regulates such covenant. The appraisal staff and Board of Assessors shall familiarize themselves with the different scenarios that can cause a breach. The appraisal staff shall review the properties subject to specialized assessments on an annual basis to ensure continued compliance for qualified use. If it is determined that a breach has occurred, proper notification shall be sent to the property owner. If such specialized assessment allows for a cease-and-desist period in order to avoid the breach penalty, such notification shall be sent to the property owner before the penalties are assessed. The breach of specialized assessment is appealable in accordance with [O.C.G.A. § 48-5-311](#).
13. Specialized Assessments that have a requirement to notify the owner of an expiring covenant, these letters shall be mailed no later than November 1 each year to owners that are in the last year of their covenant.
14. When a Specialized Covenant expires or is breached, the owner of the property shall file an application for release with the Board of Assessors. The Board of Assessors shall verify the absence of delinquent taxes and approve the release of the covenant. The release shall then be filed in the property records with the Clerk of Superior Court.
15. Specialized Assessments that are assessed per values and/or index factors that are supplied annually by the Georgia Department of Revenue, Local Government Services (DOR, LGS), shall be reappraised annually after the values have been approved by the Board of Assessors. Such approval shall be reflected in the official minutes of the meeting where such approval was done. The values shall be applied based on soil productivity of the covenant property. The maximum allowable use value increase is limited to 3% per year or 34.39% for the life of the covenant.
  - If the index factor for FLPA is approved by the Board of Assessors, it shall be applied to all FLPA covenant properties for that year. The 2008 base value shall be established for all new FLPA covenants, including parcel splits, and the index factor applied to these base values.
16. A public notice containing a brief summary of the provisions for Specialized Assessments shall be posted in a prominent location readily viewable by the public in the Tax Assessors' office and the Tax Commissioner's office.

## Example Policy for definition of Residential Structure to be excluded from covenant

A structure shall be recognized as a residential structure for the exclusion from property in a Conservation Use (CUVA) or Forest Land Protection (FLPA) or Agricultural Preferential (Ag Pref) covenant if the structure meets or exceeds the minimum requirements for a residential structure in *Georgia* County, regardless of the current use, whether recreational or other nonresidential use.

The International Residential Code sets the minimum standards for residential dwellings as:

Requires heating to maintain a minimum room temperature of 62 degrees. (Portable space heaters shall not be used to achieve compliance)

Minimum room area: Every dwelling unit shall have one habitable room of not less than 120 square feet. Other habitable rooms shall have a minimum of 70 square feet. Exception: Kitchens

Ceiling height: Not less than 7 feet. For rooms with sloped ceilings at least 50% of the required floor area of the room must have a ceiling height of 7 feet.

Restroom facilities: Every dwelling unit must have a water closet, lavatory and a bathtub or shower.

Kitchen: Each dwelling unit shall have a kitchen area and each kitchen area shall have a sink.

All plumbing fixtures shall be connected to a sanitary sewer or approved private sewage disposal system.

All plumbing fixtures shall be connected to an approved water supply. Kitchen sinks, lavatories, bathtubs, showers, and laundry shall be provided with hot water.

The minimum total square feet of a legal dwelling unit in Agricultural zoning in *Georgia* County is 720 square feet.

This policy provides the minimum standards to be applied when the appraisers are determining the qualifications of structures for exclusion from the covenants listed above. Nothing in the policy will prohibit the staff appraisers or assessors from allowing a property that may meet some or all of the minimum standards from being categorized as strictly recreational or other nonresidential use and not habitable based on a physical review of the property.

Adopted *Date*

## Staffing

1. The Board of Assessors shall ensure that a certified, qualified chief appraiser is appointed.
2. The chief appraiser shall submit to the Board of Assessors a budget for the Tax Assessors Office to include sufficient funding for salaries to meet the minimum staffing requirements as required by [O.C.G.A. § 48-5-262](#).
3. The chief appraiser shall ensure that the staff maintains their certification in a current status at all times.
4. The chief appraiser shall address any staffing needs and equipment needs for the efficient and compliant operation of the Tax Assessors Office in the annual budget requests.

## Timber

1. The appraisal staff shall develop and maintain a tracking system or mechanism for timber harvests. For WinGAP counties, this module is included in the CAMA system.
2. The appraisal staff shall use the state published timber values for owner harvest reports.

# NOTICE OF TIMBER HARVESTING ACTIVITY

## OFFICIAL CODE OF GEORGIA ANNOTATED, [SECTION 12-6-24](#)

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Timber Buyer Information

### Logger/Harvester Information

Name <input type="text"/>	Name <input type="text"/>
Address <input type="text"/>	Address <input type="text"/>
City <input type="text"/> State <input type="text"/> Zip Code <input type="text"/>	City <input type="text"/> State <input type="text"/> Zip Code <input type="text"/>
Business Phone # <input type="text"/>	Business Phone # <input type="text"/>
Night Emergency Phone # <input type="text"/>	Night Emergency Phone # <input type="text"/>
Timber Sale Type <input type="checkbox"/> Lump Sum	<input type="checkbox"/> Unit Load <input type="checkbox"/> Owner Harvest

Please attach a map to identify (1) tract location, and (2) point(s) of ingress & egress from public road(s). Include identified points of reference, such as streams, public roads, right-of-ways, landmarks, to ensure county acknowledgement and understanding of location.

### For Office Use Only:

Tax Commissioner  Date  Permit Number