GATO 2018

Tax Assessors
and
Tax Commissioners
January 1\textsuperscript{st} Assessment Date-

Fair Market Value on January 1\textsuperscript{st}

Ad valorem tax lien on property attaches January 1\textsuperscript{st}

OCGA 48-5-6, 48-5-9, 48-5-10 & 48-2-56
• January 1st
• Begin to use new millage rate for Timber, HDE and Intangible Recording
January 1 is beginning date to:
- Apply for specialized assessment covenants
- Apply for Homestead exemption (for current year digest)
  - IF TC has delegated that authority.
- File real and personal property returns
  - IF TC has delegated that authority.

*OCGA 48-5-6, 48-5-9, 48-5-10 & 48-2-56*
Georgia Department of Revenue

January 1st – April 1st – receive returns

- Tax receiver - receives returns

- Tax receiver can designate board of tax assessor to receive returns or applications for homestead exemptions or both

OCGA 48-5-18 & 48-5-299.1
National Bird Day
January 5
www.NationalDayCalendar.com
- Mobile home digest submitted to Tax Commissioner By **January 5th**

- *DOR Regulation 560-11-9-.08(1)(8)(3)*
Georgia Department of Revenue

ARMY DAY
15 JAN 2016
COURAGE, VALOUR AND SACRIFICE
Freeport forms mailed by **January 15th**
- notice of renewal to Freeport accounts

**APPLICATION FOR FREEPORT EXEMPTION INVENTORY**

<table>
<thead>
<tr>
<th>TAX YEAR</th>
<th>IF ASSISTANCE NEEDED CALL</th>
<th>ACCOUNT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td>DUE DATE</td>
<td>MAP AND PARCEL ID. NO.</td>
<td>NAICS NO.</td>
</tr>
</tbody>
</table>

**BUSINESS PHYSICAL LOCATION**

**NOTE:** Most counties do not accept metered mail dates as filing dates unless counter stamped by the post office. Be sure that the date of deposit and the postmark date are the same if mailing is close to the deadline.

In all counties having a filing date of April 1, you may still receive a partial exemption for a late filing. The amount of the exemption you will receive is as follows: April 2 - April 30 (66.67% of the full exemption), May 1 - May 31 (58.33%), June 1 (50%). Failure to file by June 1 shall constitute waiver of the entire exemption for the year (0%).

**OGCA 48-5-48.1(e)**
IN THIS TEMPLE
AS IN THE HEARTS OF THE PEOPLE
FOR WHOM HE SAVED THE UNION.
THE MEMORY OF ABRAHAM LINCOLN
IS ENSHRINED FOREVER.
Georgia Department of Revenue

By **February 1st** - Mail PT-40s

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<table>
<thead>
<tr>
<th>Bill Number</th>
<th>Tax Year</th>
<th>Location Permit Tax Return</th>
<th>Location Permit No.</th>
<th>County</th>
<th>Date Issued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacture</td>
<td>Model Name or Number</td>
<td>Year Model</td>
<td>Width</td>
<td>Length</td>
<td>New/Used</td>
</tr>
<tr>
<td>Manufacture ID. Number</td>
<td>Georgia Title Number</td>
<td>Date Purchased</td>
<td>Previous Year Permit No.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Structural Addition</th>
<th>Value</th>
<th>Tax District</th>
<th>Mill Rate</th>
<th>Mobile Home Location (Owner No., Map Lot No., Parcel)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Air Condition</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parking</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Added Rooms</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Docks</td>
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</tr>
<tr>
<td>Fireplace</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Utilities-Hot Water</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Carpet</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Underpinning</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

| Value of Additions  |       |              |           | I hereby certify the above to be true and correct   |

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*DOR Regulation 560-11-9-.10*
April 1st

- Last day to file homestead exemption application for current year benefit (can be filed year around)

- Deadline to file freeport applications for full exemption

- Deadline to apply for CUVA or for new owners to file for continuation of existing covenants for current year (unless filed in conjunction w/in lieu of appeal)

- Deadline to file any other Specialized Covenant

* OCGA 48-5-18, 48-5-45 & 48-5-48.1
Effective January 1, 2016

Sections 20 & 22 "O.C.G.A. 48-5-492 & 48-5-494

- deadline to obtain location permit for current year and pay taxes due changes from May 1st to April 1st
Effective January 1, 2016

Section 21 *OCGA 48-5-493

- Penalty for failure to attach and display decal goes to $100 to no more than $300 (formerly $25 to $200)
- Upon proof of purchase of decal prior to summons fine no more than $50 (formerly $25) but if person owns more than one mobile home in an individual mobile home park then maximum fine for such person not exceed $1000
To the tax assessor, April 2 feels like:

- The day after Sine-Die at the Capitol!
April 2

- Mail 30 day notice of intent to breach
  - CUVA, FLPA
- change of ownership prior year and
  covenant not continued by new owner

-48-5-7.4(j)(1) & 48-5-7.7(j)(1)
April 2nd

- Mail 30 day notice of intent to terminate covenant if death of an owner occurred during the previous year and heirs have failed to apply for continuation.
• April 2\textsuperscript{nd} Apply 10\% penalty to delinquent MH

• April 20\textsuperscript{th} Apply 1\textsuperscript{st} 5\% penalty to delinquent Real Property
April 11th

- National Barber Shop Quartet Day
- National Cheese Fondue Day
- National Eight Track Tape Day
- National Pet Day
- National Submarine Day
If Tax Commissioner receives returns…

- Tax Commissioner must forward returns to Board of Assessors by April 11th

*OCGA 48-5-301*
Georgia Department of Revenue

January 1 – May

- Boats reappraised using new values
Time is running out.
May 15th

• ….ideal date to mail notice of assessments **45 days to appeal**

• Must be “mailed” by **July 1<sup>st</sup>** per **OCGA 48-5-306(b)(3)** except for notices of corrections and mapping changes

• Board of Tax Assessors must complete revision and assessment of returns by **July 15<sup>th</sup>** per **OCGA 48-5-302 effective 07/01/15**

*OCGA 48-5-306(b)(3) & 48-5-302
June 1st
-Waiver date for failure to file for Freeport exemption

OCGA 48-5-48.1(c)(2)(B)
If application for freeport exemption is not filed by April 1, the following schedule is used to determine the allowable exemption amount:

<table>
<thead>
<tr>
<th>Between</th>
<th>And</th>
<th>Percentage of Exemption Allowed</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 2</td>
<td>April 30</td>
<td>8/12 or 67 percent</td>
</tr>
<tr>
<td>May 1</td>
<td>May 31</td>
<td>7/12 or 58 percent</td>
</tr>
<tr>
<td>On June 1</td>
<td>–</td>
<td>6/12 or 50 percent</td>
</tr>
</tbody>
</table>
Deadline to appeal Notice of Assessment - 45 days from notice of assessment

Also…

Last day to apply for CUVA covenant and FLPA covenant unless an appeal was filed for current year and then window to file FLPA remains open as long as appeal is active.

*OCGA 48-5-306 & 48-5-7.7
Georgia Department of Revenue
July is Park and Recreation Month

WWW.NRPA.ORG
July 15\textsuperscript{th} (effective 07/01/15)

Board of Tax Assessors must complete revision and assessment of returns by July 15\textsuperscript{th} or June 1\textsuperscript{st} if taxes billed in installments…
…tax commissioner then forwards digest to commissioner

\*OCGA 48-5-302
• Once digest files received from TA, TC should immediately begin digest process
  – Balancing Consolidation Sheets
  – Gathering necessary information
  – Preparing Various Forms and Advertisements
  – Distributing information to Taxing Jurisdictions
May 16 – December 15
- Review appeals
- make any changes
- send 30 day notices
- Forward appeals to Board of Equalization, Hearing Officer, Arbitrator
- Attend hearings

* OCGA 48-5-311
May 16 – December 15

- **Upon receipt of appeal to BOE**
  - BOA must notify taxpayer of any changes within **180 days**

  - If more than 3% of total parcels under appeal or under appeal > gross digest of county **additional 180 days**

  - If **no notification** prior to expiration of additional 180 days commissioner can grant additional time extension

*OCGA 48-5-311 effective 07/01/15*
May 16 – December 15
- send taxpayer notice requesting appraisal within 10 days receiving arbitration appeal

*OCCA 48-5-311
May 16 – December 15
- Appeal to Hearing Officer
  - within 90 days of appeal notify taxpayer of any changes

*O.C.G.A 48-5-311
July 2 – December 31
- Review, verify and add new personal property
- Create new parcels
- Pick up new construction
Early October

- New DNR & ABOS files available from WinGAP.com for WinGAP counties.

Non Wingap counties would pursue their normal method of updating marine schedules and adding new boats to digest.
Before October 31st
- Mail expiration letters for conservation use & forest land conservation use (CUVA & FLPA) covenants at least 60 days prior to expiration

**OCGA 48-5-7.4(d) & 48-5-7.7(d)**
October - December
Import DNR registration list and print returns for new boats.
December 15th

- Submit all unresolved appeals to Board of Equalization
• First QBE report due September 1st.
House Bill 202 which became effective **January 1, 2016**

Section 9 **O.C.G.A 48-5-205**

-deadline date to submit digest for approval to commissioner from August 1st to **September 1st**
• Between September 1 and December 1 DOR will send to BOA Public Utility notices of value with the proposed level of assessment. Notices are sent to the companies with appeal opportunity.
• October 20 is usually the last day that property tax bills are mailed out in order to meet the regular December 20th deadline.
October 20 is usually last day that property tax bills are mailed out in order to meet regular December 20th deadline.
• December 1\textsuperscript{st}
• Be sure to have new Millage rates loaded into GRATIS
Georgia Department of Revenue

December 31
- Mail personal property return forms
QUESTIONS???????
Thank you so much for your attention and interest in this presentation!