



DEKALB COUNTY APPRAISAL DEPARTMENT

BOARD OF ASSESSORS POLICY MANUAL

(11TH EDITION)

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ADOPTION

This policy and procedure manual was approved and adopted by the DeKalb County Board of Assessors on March 21, 2013:



Robert A. Burroughs

Robert A. Burroughs, Chair, Assessor



Vivian R. Ingersoll

Vivian R. Ingersoll, Vice-Chair, Assessor



Charlene Fang

Charlene Fang, Assessor



John W. Lawson

John W. Lawson, Assessor



James D. Vernor

James D. Vernor, PhD, MAI, Assessor

Attest:



Calvin C. Hicks, Jr.

Calvin C. Hicks, Jr. Chief Appraiser/Board Secretary



Teresa H. Nealey

Teresa H. Nealey, Recording Secretary

FORWARD

The DeKalb County Appraisal Department is a political subdivision of the State of Georgia created by the legislature through enactment of the Official Code of Georgia (O.C.G.A.) Statutes which provide the framework for the creation and operation of Boards of Assessors are contained in Part 2 of Article 5 titled Uniform Property Tax Administration and Equalization. The pertinent statutes commence with 48-5-290 and end with 48-5-314. There are currently 29 applicable statutes.

The Department's primary responsibility is the development of an appraisal digest for use by taxing units in imposing ad valorem taxes on property in the County. The Department's mission statement, states:

Mission Statement

The Property Appraisal & Assessment Department is responsible for the annual valuation of all taxable real and personal property in DeKalb County and will produce a timely, equitable, and acceptable tax digest for DeKalb County that meets all the state statutes and legal requirements of the Georgia Department of Revenue.

The county bears all costs of Department operations.

DEFINITIONS OF EMPOWERING AND GUIDING TERMS

GLOSSARY OF ESSENTIAL TERMS

DeKalb County Board of Assessors

We find that too often manuals of this nature utilize terms such as Bylaws, Rules, Regulations, Policies, Procedures and the like without first defining them clearly and understandably. Moreover, they are often used virtually interchangeably, almost as synonymous for one another.

In an effort to avoid the confusion and misunderstandings which logically and inevitably follow from such loose practices, the Board of Assessors (BOA) has developed and hereby adopts the following essential terms—as hereinafter defined—for use both exclusively and consistently herein.

- **GOVERNING GENERAL LAW** - All relevant and pertinent statutes as enacted by the Georgia General Assembly, together with the relevant and pertinent decisions of the Georgia Appellate Courts.

Further included are the Ordinances and other enactments of the DeKalb County governing authority (and which are traditionally accorded the force and effect of law).

- **BYLAWS** - Substantive provisions promulgated and adopted by the BOA, acting within its lawful authority, which govern the organization’s internal operations and affairs of the Board as well as the County Agency it oversees.
- **POLICIES** - The principles by which the BOA and its attendant County Agency are guided in the management and conduct of all authorized and lawful affairs. Such policies describe appropriate methods and causes of action adopted for expediency, facility, consistency and effectiveness of operations.
- **PROCEDURES** - An act or manner of proceeding in any Board-related action or process. Specific courses or modes of action as prescribed by the BOA or its employee delegates. Procedures spell out the “how” things are to be done in order to comply with governing policy provisions.

Periodic Revision of these Policies and Bylaws

It shall be the intent of the DeKalb County Board of Assessors that this is a living document, subject to constant revision and growth and it shall be formally revisited at least every year at the August meetings.

REPEALER CLAUSE

All bylaws, policies, procedures, rules, regulations and other directives, guidelines, etc., previously adopted by the Board of Assessors are repealed and superseded hereby. Also repealed are all internal (i.e. departmentally adopted) operational policies, procedures, etc. which are in conflict with any provisions of this DeKalb County Appraisal Department Board of Assessors Policy Manual as duly adopted by the Board of Assessors this 21st day of March, 2013.

BOARD OF ASSESSORS (BOA)

The BOA has five members appointed by the governing authority of DeKalb County. Members of the board serve six year terms. Terms of office, vacancies and removal from office are controlled by O.C.G.A. 48-5-295. Eligibility and Qualifications are controlled by O.C.G.A. 48-5-290 and 48-5-291

New Member Orientation

Orientation to the department for newly appointed Assessors shall be conducted within the department by the Chief Appraiser or his designee within the first 90 days within such appointment.

The orientation will include an overview of the function and organization of the department, its personnel and policies and the relationship to the department and the rest of the county government.

A copy of this policy manual shall be provided initially as a part of this training.

Officers of the Board

Pursuant to O.C.G.A. 488-5-298, the board elects a chairperson and a secretary at its first meeting each calendar year. In addition, the board will elect a vice-chair, and may select from the appraisal staff a recording secretary. The secretary may delegate any clerical or administrative support function to the recording secretary.

The duties of the chairman include:

- Presiding at Board meetings
- Appointing committee members unless otherwise instructed by the Board;
- Along with the secretary, signing all legal instruments requiring Board signature; and
- Speaking on behalf of the Board
- Performing legal duties as required by statute, and functions as designated by the Board.

The chairman may vote on any motion.

The Vice-Chair's duties include:

- Presiding at meetings if the chairman is absent;
- Along with the chairman, signing all legal instruments requiring Board signature; and
- Performing legal duties as required by statute and functions and designated by the Board.

The secretary's duties include:

- Performing legal duties as required by statute, and functions as designated by the Board.

If both the chairman and vice-chair are absent from a meeting, the remaining members select a temporary presiding officer by majority vote. The senior board member presides for the purpose of opening the meeting and conducting the vote.

MEETINGS

The Board normally meets in the Board room of the Department offices at the Maloof Annex, 1300 Commerce Drive, Decatur, Georgia 30030. The Board may designate a different meeting place if needed. Meetings start promptly at the scheduled hour or as soon afterward as a quorum is present.

A majority of the members (3) of the board constitute a quorum in which case a successful motion will require at least two (2) affirmative votes. A quorum may include the participation of members by teleconferencing. A successful motion will require three (3) affirmative votes from members when participation exceeds the quorum.

The Board holds a regular meeting on the dates as posted of each month beginning at 9:30 a.m. The chairman may call special meetings or emergency meetings, 24 hours advance notice will be posted. The Board may vote to call special or emergency meetings during any meeting.

The Board Secretary prepares and posts meeting notices as required by law on behalf of the Board. Only items posted in the meeting notice may be acted upon at a meeting.

The Board conducts its meetings under Roberts Rules of Order, Newly Revised 11th Edition unless other directed by Board policy.

The Board may hold a closed or executive session that excludes the public to the extent permitted by law.

The Board Secretary prepares the meeting notice and agenda on behalf of the Board.

The Board Secretary normally mails or delivers an agenda packet outlining the agenda and providing support information to each member at least forty-eight (48) hours before the time of the next regular meeting. The packet shall include the Minutes of the previous regular meeting.

The first order of business at a meeting is approval of the agenda. The second order is the approval of the minutes of the preceding meeting. The secretary signs the minutes when approved. The secretary keeps the official minutes of the Board on behalf of the Board.

Compensation

Members of the Board receive compensation for service on the Board. Members receive reimbursement for actual and necessary expenses incurred in the performance of their duties as provided by the Appraisal Department budget.

Authority of the Board

The Board of Assessors establishes general policies in keeping with the wishes of the community and the requirements of state law. The Board may exercise its authority only by majority vote in a properly posted meeting. An individual member may not bind the Board by any statement or action.

The Board may establish committees as needed to carry out its responsibilities. A committee acts only as an adjunct of the Board and may not take any action which in any way usurps the power and/or responsibilities of the Board of Assessors. The Board establishes committees by majority vote. The chairman appoints committee members.

Members of the Board of Assessors have authority only when acting as a group or when authorized to take actions or provide comments following direction from the Board. They have no authority to direct personnel or act in place of Department supervisors and the chain of command.

The chairman normally appoints members of any standing committees as soon as possible after the selection of the chairman each year. A member will serve until a successor is named. Except as provided in these guidelines, each committee establishes its own written operating procedures, subject to approval by the Board of Assessors.

The statutory responsibilities of the Board of Assessors include:

1. *Establishment of an appraisal office*

The administrative offices of the Department are located at the Maloof Annex, 1300 Commerce Drive, Decatur, Georgia 30030

2. *Appointment of Chief Appraiser*

The board appoints the chief appraiser who serves at the pleasure of the board. The board evaluates the chief appraiser annually. The Chief Appraiser is the sole employee of the BOA. It is the sole and exclusive duty of the Board of Tax Assessors, as mandated under State Statute, to hire, fire and negotiate a contract with the Chief Appraiser. This duty and responsibility falls on neither the Office of the CEO nor on the Board of Commissioners.

The chief appraiser is considered a member of the governing authority and subject to the DeKalb Code of Ethics as codified in Section 22A of the DeKalb County Organizational Act.

In the event a vacancy occurs in the position of chief appraiser, the board may designate one member of the appraisal staff as the interim chief appraiser.

3. *Approval of budget*

Each year, the Chief Appraiser prepares a preliminary budget and delivers copies to each Board member with a request for their comments and recommendations.

4. *Nature and Supervision of BOE*

The Board of Equalization and its various hearing panels are independent from The Appraisal Department and this independence requires the utmost respect by Appraisal Department personnel. There must be no improper influence over their proceedings or deliberations to take advantage of personal relationships.

5. *Appraisal Contracts*

The Chief Appraiser, with the approval of the Board and the governing authority, may contract annually with private appraisal firms to perform appraisal and consulting services for the Department. Appraisal services provided by each such firm are subject to the Chief Appraiser's approval and governing authority.

6. *Periodic Reappraisal*

The Appraisal Department reviews all real property and updates appraised values as necessary. At all times, however, the Appraisal Department is responsible for ensuring equitable values in accordance with O.C.G.A.

7. *Other Board Duties*

In addition to performing specific statutory duties, the Board:

Establishes committees as needed.

Requires and evaluates reports from the Chief Appraiser on the operations and financial status of The Appraisal Department.

Requires the development and adoption of Department policies for the sound management of Department funds.

Assists in presenting the needs and progress of The Appraisal Department to the public.

Considers and acts on policies for The Appraisal Department, and the appraisal office. Board members, the Chief Appraiser, and the general public may suggest policy changes to the Board. Any policy change proposed by the general public shall be submitted to the Chief Appraiser for his/her consideration and recommendation.

Performs other duties as required to govern the Department as permitted by law.

PUBLIC ACCESS TO THE BOARD OF ASSESSORS

It is the policy of the Board of Assessors to provide the public with a reasonable opportunity to address the Board on the subject of the policies and procedures of The Appraisal Department and on any issue under the Board's jurisdiction. Generally, the Board's statutory duties and jurisdiction concern:

contracting for necessary services;

hiring the Chief Appraiser and assigning responsibilities to the position;

making general policy regarding the operation of The Appraisal Department

Public Access and Information Pamphlet

The Office of the Tax Commissioner is charged with publishing a public information pamphlet which provides information about the appraising and taxing processes for the public. The Appraisal Department does not have a similar resource.

CITIZEN TIME

The DeKalb County Board of Assessors recognizes that its meeting is conducted in a public forum and as such from time to time there may be members of the public who desire to address the Board on various topics. The Citizens Time portion of this meeting is reserved exclusively for commentary from the public, and not for immediate reply. Statements made during the Citizens Time portion do not necessarily reflect the opinions of the Board of Assessors of DeKalb County and items being discussed should not be construed as a decision of the Board. No official action will be made during the time of public comments.

The purpose of Citizens Time is to allow the public to voice concerns or opinions during the public comment portion of the Assessors' meeting. Individual speakers will have the opportunity for one public comment per meeting. Prior to speaking, each speaker must complete a speaker card and present it to the Recording Secretary before the beginning of the public comment portion of the meeting. Speakers will be allowed to speak for five minutes each and total time allotted for public comment shall not exceed 30 minutes. Abusive, profane or derogatory language will not be permitted.

Any item requiring Board action must appear on the agenda. Citizens may address the Board during the Citizens Time when the Board is in receipt of a request to have property exempted from taxation or instances where the Tax Commissioner has rescinded a homestead exemption; in such instances, notice will be provided to the property owner of the date and time their item will appear on the agenda. Property owners with such request before the Board may, but are not required to appear and provide any relevant commentary for the Board's consideration. Any such commentary will not exceed five minutes in length without Board approval.

POLICIES CONCERNING TRAVEL BY BOARD MEMBERS

Travel on Department Business – The DeKalb County Appraisal Department (DCAD) will pay the actual expenses incurred by members of the Board of Assessors for travel related to DCAD business or to attend seminars, conferences or continuing education classes.

Approval Required for Out-Of-State Travel – All out-of-state travel must be approved in advance by the Board of Assessors in order for DCAD to be responsible for the expenses incurred. In-state travel does not require approval by the Board of Assessors, but all other provisions of the policy apply.

Receipts Required for Reimbursement – Receipts for hotel, airfare, meals and registration fees must always be provided. Receipts for other expenses of less than \$25.00 each should also be provided except that, if receipts are lost or otherwise unavailable, a detailed listing of the expense showing type, location, date and amount shall be provided.

Reimbursements – Following a trip for which a reimbursement of expenses will be requested, Assessors must file a Travel Expense Statement (an Out of Department Travel Request and Report) with the Chief Appraiser within sixty (60) days of the date of return.

Transportation –

- (a) DCAD will pay for round trip airfare – coach class – for authorized travel.
- (b) Other forms of transportation may be used, but DCAD will not reimburse more than the cost of coach class airfare.
- (c) DCAD will reimburse the reasonable expenses of a vehicle rental if needed for transportation at the destination of the trip.

- (d) DCAD will reimburse the expenses for taxis or other reasonable ground transportation.
- (e) DCAD will pay for local airport parking required while Assessors are out of town. At the destination, DCAD will pay required parking fees for personal or rented vehicles.
- (f) Assessors may use their personal vehicles for out-of-town travel. DCAD will pay a mileage reimbursement in an amount established each year by DCAD, the mileage reimbursement amount is set at the rate allowable by the IRS for expense deductions for income tax purposes. When Assessors use their personal vehicles on a trip to a destination outside the State of Georgia, the maximum amount DCAD will reimburse for travel expenses to and from the destination (including lodging, meals, and mileage reimbursement) is the amount of the round trip airfare – coach class – based on the price of a ticket purchased 21 days in advance of departure. DCAD will pay for personal vehicle mileage while at the destination.
- (g) If an Assessor is driving a personal vehicle on DCAD business outside of the DeKalb County Appraisal Department and has car failure, DCAD will pay the expense (less any insurance recovery) of towing the vehicle to a garage or repair shop. The cost of repairs to the vehicle will not be reimbursed.

Accommodations

- (a) DCAD will pay the actual expenses for one room at a hotel, motel or other lodging facility.
- (b) DCAD will pay the cost of parking a personal or rental vehicle at a hotel, motel, or other lodging facility.
- (c) DCAD will pay for all telephone calls related to DCAD business and for calls to immediate family members.

Meals – DCAD will pay for all meals while Assessors are in travel status. There shall be no reimbursement for alcoholic beverages.

Incidental Expenses-

- (a) DCAD will not pay for dry cleaning, shoe shines, haircuts, magazines or books, tickets to the theater or sports events, or other such personal or incidental expenses.
- (b) DCAD will pay for tapes or publications related to and purchased at seminars, conferences or training being attended by Assessors.

In lieu of actual expenses, a director traveling on official Appraisal Department business may elect to be reimbursed at the per diem rates then prevailing for Department employees.

DEPARTMENT ADMINISTRATION

The Appraisal Department consists of the appraisal office, Residential, Commercial and Personal Property Divisions, which handle appraisals and the administration of The Appraisal Department. The Chief Appraiser is the Chief Administrator of the appraiser office.

Appointed by the Board of Assessors, the Chief Appraiser serves at the pleasure of the Board and is directly accountable to the Board in the discharge of his or her duties and responsibilities. All other personnel of the appraisal office are employed by and accountable to the Chief Appraiser. The Chief Appraiser may delegate authority to his or her employees.

The recording secretary shall function as primary support to the BOA under supervision of the Chief Appraiser directly, and ultimately to the BOA.

Duties and Responsibilities

The Chief Appraiser coordinates and implements the goals and objectives established by Board policy, provisions of the Property Tax Code, and other applicable laws and rules. The Chief Appraiser's responsibilities include many statutory duties related to the development of appraisal digest and the administration of the appraisal office. Additionally, the Board assigns tasks to the Chief Appraiser as needed for conduct of Board duties and implementation of Board policy. The Board has assigned the following general duties to the Chief Appraiser.

Establish a comprehensive program for conduct of all appraisal activities.

Keep the Board informed on the progress of appraisal activities.

Develop and implement sound administrative procedures for conduct of all Department functions.

Develop and implement an effective financial management system.

Provide reports to the Board to allow evaluation of the Department's fiscal affairs.

Develop and implement an effective internal budget development system.

Prepare a proposed budget for each year.

Serve as the Department's spokesperson in providing information to news media, taxing units, and the general public.

Prepare the agenda for each Board meeting, attend all meetings, and provide staff recommendations for all appropriate Board actions.

In conjunction with Department counsel, provide recommendations for Board action on litigation.

Develop and implement a personnel management system for job assignments, evaluations, hiring, staff policy, and personnel related matters.

Employ and compensate professional, clerical and other personnel as provided by the budget.

Report to the Board each year concerning the accuracy of Department appraisals and contractor performance.

Discharge other duties as provided by the Board and/or by law.

POLICY GOVERNING AGENCY MANAGEMENT OF CERTAIN PROCEEDINGS IN TAX APPEAL CASES

Due to the General Assembly's unprecedented inclusion of monetary sanctions as against individual officials and employees of The Board of Assessors for failure to timely comply with the requirements of 48-5-311(h), the Board has deemed it appropriate to promulgate and adopt the following protective policy:

The Chief Appraiser shall develop, implement and maintain continuing oversight of an internal system for the expeditious and efficient handling of all requests received by the Agency pursuant to the statutory provisions above referenced.

The specifics of such system shall be promulgated in written form and submitted to the Board of Assessors for review and approval. Such system shall include a requirement that the Chief Appraiser (or his designee) be immediately notified and informed by involved staff upon their receipt of requests of the variety herein addressed.

Express Purpose of Policy

It is the Board's intent in adopting this Policy to provide not only for efficiency of Agency operations but also to protect all concerned Agency personnel as against the prospect of being financially penalized for failure to meet the time requirements of this unique inclusion in the statutes governing value appeals.

REAL ESTATE APPRAISAL PROCESS

Georgia Law requires that all real estate and tangible personal property be appraised annually at its fair market value.

The DeKalb County Property Appraisal Department utilizes a computer assisted mass appraisal (CAMA) system to store data and calculate real estate, marine, aircraft and business personal property values for assessment purposes. The system is capable of processing market, cost and income data and producing appraised values from one or more of the three approaches.

Real Estate

It all starts with data. Using a "computer assisted mass appraisal" (CAMA) system, we store data about your property, such as:

- Zoning information
- Existing use of your property or limits to its use
- Existing covenants, conservation use easements, or any restrictions in your deed dedicating the property to a particular use
- Sales Data: deed date, sale price, type of sale, instrument type, etc. We also consider bank sales, other financial institution owned sales, or distressed sales which may have taken place in your area
- Building permit data: date issued, amount, type of work, and the date the certificate of occupancy was issued
- Mapping data, such as dimension changes, new subdivisions, etc.
- Building Characteristics: an appraiser has visited your property to measure and draw a sketch of your building, determining such features as square footage, fireplaces, heating and a/c, number of bathrooms, detached buildings, pools, etc., and to review your land characteristics
- And any other existing factors we deem pertinent in arriving at your fair market value

Everything in property tax hinges on the date January 1. Whatever the ownership, use, and condition of the property are on January 1 of each year is how it is appraised for that tax year. We are gathering all of the above data all year long. Any changes to any of this data which happen during the calendar year will become effective January 1 of the next calendar year.

Example 1: Mary Smith owns a property, but sells it to Jane Doe on February 1, 2011. Mary Smith is the owner of record January 1, 2011, but Jane Doe will be the owner record January 1, 2012.

Example 2: John Smith's house burns to the ground and is demolished on October, 2011. Effective January 1, 2012, his property will be appraised as land only. The reverse is also true: if the property was vacant on January 1, 2011 but a house is built later in the year, the property will be assessed for land and building effective January 1, 2012.

Please contact the Property Appraisal Department if you believe property characteristics for the subject property are incorrect.

Chief Appraiser: cchicks@dekalbcountyga.gov

Assistant Chief Appraiser: dlrosser@dekalbcountyga.gov

Residential Chief: bjjennings@dekalbcountyga.gov

Commercial Chief: bobaker@dekalbcountyga.gov

Residential Help Desk: 404 371 0841

Commercial Help Desk: 404 371 2485

Georgia law requires that we appraise your property at its fair market value. There are three approaches to value: Cost, Market (Sales Comparison), and Income. The approach selected will depend on resources available to gather and analyze data.

The cost **approach to value**, we compile all of the data we have collected on your property, and using our CAMA system, we calculate a replacement cost (new) for each major structure. We subtract any accrued depreciation, we add miscellaneous improvements (pools, detached out buildings, etc.), and we add your land value, to arrive at an appraised value. After we have updated all changes to our existing data, we conduct sales ratio studies. In this process we compare sale prices of recent sales to our values. Adjustments are made (up or down) to ensure value estimates are within acceptable value ranges as determined from market activity. The adjustments are made at the neighborhood level employing neighborhood modifiers. The cost approach is the primary approach used to value real property for ad valorem tax purposes in Georgia.

Strength – most of the data necessary to generate values can be obtained.

Weakness – calculating the level of depreciation is subjective, creating a margin for error.

The **market (sales comparison) approach to value** utilizes comparable parcels (recent sales of similar properties) to value subject parcels by adjusting for dissimilarities to arrive at (as close as possible) a mirror image of the subject parcel.

Strength – concept is easily understood. **Weakness** – there must be sufficient recent market activity of similar parcels; adjustments if not supported by paired sales analysis are subjective. Typically to employ the market approach in mass appraisal requires the use of multiple regression analysis to identify and adjust for value contributing variables.

The income **approach to value**, utilizes the income stream of an income producing property to develop an opinion of value. Typical income and expense data is analyzed to arrive at net income which is used in various techniques to develop an opinion of value.

Strength - market data is accessible for many types of income producing properties. Market participants typically place more credence on this approach. **Weakness** – the results are questionable if the use does not represent the highest and best use of the property. There must be active markets (rental and sales) for the subject parcel

After we have recorded all changes to existing data, completed our sales ratio studies, and reviewed all Real Estate Property Tax Returns received, the appraisal staff will present to the Board of Tax Assessors (BTA) our current year proposed values. Once the BTA approves the values we produce our Annual Assessment Notices and mail them to the property owners. This process usually takes place by late May of each year. When you receive your Annual Assessment Notice you will have 45 days from the Date Notice Mailed (on the Notice) to file an appeal.

Most CAMA systems do not have the sophistication to correlate a value from the three approaches. The appraiser will select the approach in which the most credence is placed due to the adequacy and appropriateness of the data. The subject parcel's value was developed employing the following approach to value:

___ Cost Approach

___ Market Approach

___ Income Approach

Information specific to your parcel will be relative to the approach highlighted above.

BUSINESS PERSONAL PROPERTY APPRAISAL PROCESS

Business Personal Property

Georgia statutes and regulations require that all aircraft, boats, and tangible business personal property be reported annually. It is the responsibility of the Business Personal Property Division to discover, list and value all Personal Property in DeKalb County for property tax purposes. Business Personal Property used or located in DeKalb County should be reported on a "PT50P Business Personal Property Tax Return", Aircraft utilize a "PT50A form", Marine Equipment utilize a "PT50M" and Freeport Exemption utilize a "PT50PF form". Forms can be found on our website: www.dekalbcountyga.gov/propappr.

If in the prior year the tangible personal property of a taxpayer was exempt pursuant to (O.C.G.A. 48-5-42.1) from all ad valorem taxation due to the actual fair market value not exceeding \$7,500 and there are no additions for the current year a return pursuant to O.C.G.A. 48-5-20 is deemed to have occurred and a new filing is not required.

Even if an owner fails to file a Business Asset Return, by law, the County must value the assets for its tax digest. Failure to file timely (postmarked by the USPS by midnight April 1) may subject the owner to penalties, loss of depreciation and exemption, where applicable.

Definition and Rules--Business Personal Property consists of items used in the normal course of business that are movable and are not permanently affixed to the real estate. Intangible assets are not taxed. Examples of intangible assets are: licenses, patents, wills and copyrights.

Examples of Business Personal Property are:

- . Furniture & Fixtures
- . Machinery & Equipment
- . Computer Equipment
- . Inventory

Everything in property tax hinges on the date of January 1. The ownership, use and condition of the property on January 1 of each year, determine how it is appraised for that tax year. Any changes in ownership or to the property or assets that take place during the calendar year will become effective January 1 of the next calendar year.

Example: John Smith, the owner of Smith Advertising on January 1, 2014, sells the business to Jane Doe on March 1, 2014. John Smith is the owner of record on January 1, 2014, but Jane Doe will become the owner of record on January 1, 2015.

According to Georgia Law, taxes follow the assets. When a business sells, a new owner may become responsible for delinquent taxes from a prior year, if the previous owner(s) is unknown.

Thus a potential buyer should research the history of ownership of the personal property assets, if possible, before finalizing the sale.

Methodology--Georgia law requires that all property be appraised at its fair market value. There are three approaches to value: Cost, Market (Sales Comparison) and Income.

Cost approach to value-- This approach uses the year and cost of acquisition of the assets; the current age; the useful life of the asset class; and the appropriate depreciation method to determine the value. The cost approach is most frequently used to value business personal property because accurate data for this approach is most readily available. However, all three approaches will be considered.

Market Approach to value- This method compares the subject assets to the same or similar assets used in businesses that are comparable in purpose, size and location.

Income Approach to value- This method analyses typical income and expense data of an income producing business asset to develop an opinion of value.

[Freeport Exemptions](#) for manufactured goods and items destined for shipment to a final destination outside the State of Georgia may be available. This exemption requires an annual timely application to receive full benefits. For applications filed after April 1, partial benefits are available until June 1. Freeport is separated into three categories:

1. Raw Materials and Goods in Process
2. Finished Goods
3. Out of State Shipment

Please contact the Property Appraisal Department if you have any questions.

Contact Business Personal Property Supervisor: D. Allen Alford 404-371-6349 or daalford@dekalbcountyga.gov

Business Personal Property Help Desk: 404-371-2479

MOTOR VEHICLE APPEAL PROCESS SUMMARY

Motor Vehicle Appeal Process Summary (As adopted for Board of Tax Assessor Policy Manual July 10, 2014)

1. How is a motor vehicle appraised for tax purposes in Georgia?

For most vehicles the values are set out in a manual prepared by the Commissioner of the Georgia Department of Revenue. County appraisal staff personnel are required to use those values. The values shown in the motor vehicle valuation manual are values determined by the Revenue Commissioner using an average of fair market value and wholesale value. These values were prepared for taxation purposes and should not be used in appraising a vehicle for sale or purchase. The values are arrived at by using a variety of market guides that are available to the public. Many times the vehicle identification number is identical for the same make and model even though the vehicles are different.

2. What legal authority guides the process?

O.C.G.A. § 48-5C-1, pursuant to amendments recently signed into law in House Bill 266, provides for the following valuation process and definition of "Fair Market Value" :

- For new motor vehicles: Use the greater of the retail selling price (or in the case of a lease, the agreed upon value) or the value listed in the Department of Revenue assessment manual. The higher number that is used should then be reduced by the trade-in value, as well as reduced by any rebate or cash discounts provided by the selling dealer at the time of the sale. Retail selling price (or in the case of a lease, the agreed upon value) includes charges for delivery, freight, document fees, and other such fees and is meant to mirror the taxable base that was formerly used for sales tax.
- For used motor vehicles: No significant change has been made to the law; therefore the Fair Market Value is the value listed in the Department of Revenue assessment manual minus trade in for dealer sales. If not listed in the assessment manual, the assessor will use the greater of the value from the bill of sale or the "clean retail" value from the National Automobile Dealers Association guide, January 1 edition, minus trade-in value for dealer sales.
- Both new and used car dealer sales receive a reduction for trade-in value.

3. What avenues of appeal does a taxpaying owner have in case of a disagreement about the value?

There are three alternative courses available to a taxpayer currently:

a. Board of Equalization

Appealing to the Board of Equalization (BOE) is free to the taxpayer. Each BOE is a three-member panel made up of DeKalb County property owners. Each board member has attended at least 40 hours of training in property tax laws and appraisal. The BOE is independent from the Board of Tax Assessors and the Department of Appraisal and Assessment Administration.

If you select this option you will be scheduled for a hearing before the BOE. The BOE will have reviewed your letter of appeal, and will listen to your presentation, and they will listen to the County appraiser. The BOE will then render an independent decision as to the value of the property, and you will be notified of this decision in writing. Either party may appeal to Superior Court within 30 days of the BOE decision. Fees will be required if you appeal to Superior Court.

b. Binding Arbitration

Within 10 days of receiving your appeal to Binding Arbitration, the Board of Tax Assessors (BOTA) will send an acknowledgement to the taxpayer stating a requirement to provide the BOTA, at your expense, a certified appraisal of your property prepared by a qualified appraiser. Also, you will be required to submit a filing fee of \$207.50. You will have 45 days to submit your certified appraisal and your \$207.50 filing fee. Upon receipt, the Board of Tax Assessors must either accept or reject your appraisal. If we accept your appraisal this will become the final value, the appeal will be resolved, and we will return your check for \$207.50. If we do not accept your appraisal, within 45 days we must certify your appeal to the Clerk of Superior Court with your filing fee of \$207.50. If we do not act within 45 days, your certified appraisal shall become the final value.

Within 15 days of filing the appeal with the Clerk of Superior Court, the Chief Judge shall issue an order authorizing the arbitration. Within 30 days of his/her appointment, the arbitrator will schedule the time and location of the hearing.

At the Conclusion of the hearing the arbitrator shall render a decision regarding the value of the property by choosing either the value presented by the Board of Tax Assessors, or the value presented by the taxpayer. The "loser" must pay the cost of the arbitrator. Provisions of binding arbitration may be waived at any time by written consent of both parties. The decision of the arbitrator is final and is not appealable to Superior Court.

c. Affidavit of Illegality

Taxpayer choice of appealing the value of a vehicle through "an affidavit of illegality" is based on a taxpayer claim that the car should not be taxed in Georgia, probably because it was taxed elsewhere. It requires a Bond in the amount of the tax plus any penalties and interest, and shall be paid to the Tax Commissioner's office. The Tax Commissioner will forward it to Superior Court. The Affidavit of Illegality will be tried by a jury in Superior Court.

4. Does the law establish particular reasons for appealing your value?

State law says an appeal can only be filed for three reasons, and you must state which applies.

The three reasons are:

- **Value:** If you believe the State has incorrectly assessed your property
- **Taxability:** If you believe the property in question should not be taxable
- **Denial of Exemption:** If you believe you were denied an exemption which you previously applied for.

5. How does one get started? What are the procedures?

DeKalb County has created an easy to fill out, printable PDF Appeal Form, to make it easy to appeal your vehicle valuation. The use of this form is not mandatory and you may choose to write a letter instead.

All vehicles appealed in the state of Georgia are valued as of January 1 of each year. This means if you purchase property June 13 the valuation date the state uses is January 1 of that year. The valuation will consider mileage, condition and any other reason you believe the value should be reduced.

6. What documents must I include with my appeal of a vehicle value?

Things needed for the ad valorem appeal (**TAVT**)

- Appeal Form ([CLICK HERE](#)) or Letter stating your intent
- Copy of paid Tag Registration from the Tax Commissioner
- Mileage as of Jan 1
- Statement of the condition of motor vehicle and photos if possible

7. What if I disagree with the value the State has placed on my vehicle which is the value for the Ad Valorem Tax Fee?

Things needed for the title ad valorem tax fee appeal (**TAVT**)

- Appeal Form ([CLICK HERE](#)) or Letter stating your intent
- Copy of paid Tag Registration from the Tax Commissioner
- Bill of Sale
- Mileage as of sale date
- Statement of condition of motor vehicle and photos if possible

8. What are the deadlines to be met in these processes?

The deadlines for filing appeals of motor vehicle valuations are as follows:

- The TAVT has a deadline of 45 days from the due date of the tax. This can yield two dates depending on where you purchased the vehicle from.
 - If purchased from a dealer you have seven (7) days to register and title your property.
 - If you purchased from an individual you have thirty 30 days to purchase your title and register your property.
- The 45 day period starts at either one of these deadlines.

- The AVT has a much simpler deadline for the due date of the tax. Your Registration Renewal Notice serves as notice of value and is typically mailed out 6 weeks before the tax due date. The tax due date is the deadline for the appeal.
- Under State law the deadlines are firm and not flexible at the discretion of the Assessor's office or Tax Commissioner's Office.

9. How will a motor vehicle be valued when it is appealed?

A motor vehicle or a trailer once appealed, is appraised by using the average of the wholesale price (or trade in value) and the retail price, and then, according to the State procedures, adjustments will be made for differences from standards in mileage, condition, rebuilt title etc.

10. Further questions? Please contact the Property Appraisal Department if you have any questions.

Contact Personal Property Appraiser Eugene A. Roberts at 404-371-2479 or earobert@dekalbcountyga.gov

2013 MOTOR VEHICLE APPEALS

Proposed Method of Handling Motor Vehicle Appeals

1. Property Appraisal will develop two motor vehicle appeal forms. One form will address appeals of value where ad valorem taxes are collected. The second form will address appeals of value where title fees are collected.
2. The forms will be available for distribution at the offices of Tax Commissioner and Property Appraisal.
3. Should the owner desire to contest the value of a motor vehicle the owner will be provided a form which must be completed by the owner and delivered to Property Appraisal (Personal Property Section, Maloof Annex, 1300 Commerce Drive, Decatur, GA). Property Appraisal will review the form, accept if timely filed, note acceptance of filing and provide owner with a copy of the form to be carried back to the Tax Commissioner's Office. Upon receiving notice that an appeal has been filed, the appropriate title fee or ad valorem tax will be collected.
4. Property Appraisal will review the appeal and provide the Board of Assessors (BOA) with a recommendation.
5. Upon BOA approval, Property Appraisal will provide the Tax Commissioner's Office with notice of value revisions.
6. The owner will accept the revised value or elect to continue their appeal to the next level (BOE).
7. Once the appeal is final, a bill will be prepared reflecting any balance or refund due.

Personal Property Division

Audit Selection Criteria

The Personal Property Division currently has 2 Auditors. Each auditor will choose from a pool of 3800-4000 accounts. Each account identified for audit will have a Fair Market Value greater than or equal to \$100,000 or more.

The remaining 11000-12000 accounts with a Fair Market Value of less than or equal to \$99,999 will be divided up amongst the remaining staff appraisers for review.

Audit Format:

Each auditor will randomly choose a number of accounts. Each account is reviewed to ensure it has not been the subject of an audit within the last three years. Auditors will set up appointments for the next several months. Each account chosen will be audited for the 3 years preceding the current tax year. The first step is an introductory letter to the taxpayer or agent apprising of the pending audit, documents needed and scheduling a time for the field visit.

The audit will consist of a site visit to meet with the owner or representative, inspect records, analysis of records, and determination of findings. If the records and books are located out of state we generally receive them by mail or electronically. Should the need arise for an Auditor to travel out of state to conduct a review plans are made accordingly. If travel restrictions are in place, assistance from an outside auditing agency may be necessary. A recommendation is then made to the Board of Assessors for final action. Notice of the audit findings is then provided to the owner for acceptance or appeal.

The staff appraisers follow the same procedures as set forth by the Auditors when conducting their reviews.

GUIDELINES FOR CONDUCT WHILE IN APPRAISAL DEPARTMENT OFFICES

Definitions – The words and terms defined in this section shall have the meanings ascribed unless the context clearly indicates another meaning.

Department’s Premises means the building and grounds located at:

Maloof Annex, 1300 Commerce Drive
Decatur, GA 30030

The Chief Appraiser has the authority to set reasonable standards for Department employee dress and conduct extending to demonstrations and expression of public opinions; display of signs and placards; distribution of printed material, and solicitations of any kind.

Conflict of Interest Procedures

The Board shall comply with the DeKalb County Code of Ethics and IAAO and GAAO Code of Ethics.

Members of the board and the chief appraiser pursuant to Chapter 20 Section 20.20.1 of the Code of DeKalb County shall annually comply with the Financial Disclosure requirements.

Pursuant to O.C.G.A. 48-5-292(c), no member of the board shall be eligible to hold any county property appraisal staff position during the time such person holds office as a member of the board.

Furthermore, no member of the board may solicit or make application to hold such a position or the position of chief appraiser while serving as a member of the board. Only upon tendering their resignation may a board member pursue employment as a member of the appraisal staff or the chief appraiser.

DEPARTMENT APPLICATION OF ETHICS CODE TO EMPLOYEES

Memo from Chief Appraiser Hicks to all Department staff:

March 9, 2012

The CEO has requested that each employee be reminded of the importance of ethics in our daily activities. The following excerpt is from the DeKalb County Code of Ethics.

It is essential to the proper administration and operation of the DeKalb County government that the members of its governing authority be, and give the appearance of being, independent and impartial; that public office not be used for private gain; and that there be public confidence in the integrity of the DeKalb County governing authority. The attainment of one (1) or more of these ends is impaired whenever there exists in fact, or appears to exist, a conflict between the private interests and public responsibilities of members of the DeKalb County governing authority.

Note: The code was later modified to apply to appointive officials and employees of DeKalb County.

The Code of Ethics goes on to outline a long list of infractions which will get you suspended and/or terminated.

I have a simple test to guide you in your daily activities as you represent the DeKalb County Board of Assessors, Property Appraisal Department.

Engage in no activity that you would be hesitant to do with media cameras present and recording.

If you follow this guide I am reasonably sure that you will not violate the DeKalb County Code of Ethics. Please govern yourself by the Code of Ethics.

EMPLOYEE ATTIRE



Property Appraisal

Calvin C. Hicks, Jr., CAE, GCA
Chief Appraiser

Chief Executive Officer
W. Burrell Ellis, Jr.

Board of Assessors

Robert A. Burroughs
Chair
Vivian R. Ingersoll
Vice-Chair
Charlene Fang
Assessor
John W. Lawson
Assessor
James D. Vernor, PhD., MAI
Assessor

Employee Attire and Hygiene

Property Appraisal considers it very important that employees be well-groomed, neat, and dressed appropriately for their respective job functions. While the Chief Appraiser and members of the Board of Assessors trust each employee's common sense and good judgment, a dress code must be followed which is appropriate to the work environment. Property Appraisal has adopted a business casual dress code, but emphasizes that some positions of employment may call for more professional level attire. Appropriate dress and hygiene are important in promoting a positive image to our customers, both internal and external.

Employees are expected to dress professionally and appropriately for the work environment at all times.

Employees are expected to dress in attire that is clean, pressed, and in good repair.

Daily personal hygiene is essential for all employees.

If clothing or hygiene fails to meet this code, as determined by the chief appraiser, deputy chief and immediate supervisor of the employee, staff will be asked to correct the offending action. If the problem persists, the employee may be sent home and will receive a disciplinary action (verbal warning) for the first offense. Progressive disciplinary action will be applied if violations continue.

This policy applies to all employees.

Policy Adopted: March 21, 2013 Date

A Business Casual Dress Code

By [Susan M. Heathfield](#), About.com Guide

Here's a sample dress code for a business casual work environment.

Your Company's objective in establishing a business casual dress code, is to allow our employees to work comfortably in the workplace. Yet, we still need our employees to project a professional image for our customers, potential employees, and community visitors. Business casual dress is the standard for this dress code.

Because all casual clothing is not suitable for the office, these guidelines will help you determine what is appropriate to wear to work. Clothing that works well for the beach, yard work, dance clubs, exercise sessions, and sports contests may not be appropriate for a professional appearance at work.

Clothing that reveals too much cleavage, your back, your chest, your feet, your stomach or your underwear is not appropriate for a place of business, even in a business casual setting.

Even in a business casual work environment, clothing should be pressed and never wrinkled. Torn, dirty, or frayed clothing is unacceptable. All seams must be finished. Any clothing that has words, terms, or pictures that may be offensive to other employees is unacceptable. Clothing that has the company logo is encouraged. Sports team, university, and fashion brand names on clothing are generally acceptable.

Certain days can be declared dress down days, generally Fridays. On these days, jeans and other more casual clothing, although never clothing potentially offensive to others, are allowed.

Guide to Business Casual Dressing for Work

This is a general overview of appropriate business casual attire. Items that are not appropriate for the office are listed, too. Neither list is all-inclusive and both are open to change. The lists tell you what is generally acceptable as business casual attire and what is generally not acceptable as business casual attire.

No dress code can cover all contingencies so employees must exert a certain amount of judgment in their choice of clothing to wear to work. If you experience uncertainty about acceptable, professional business casual attire for work, please ask your supervisor.

Slacks, Pants, and Suit Pants

Slacks that are similar to Dockers and other makers of cotton or synthetic material pants, wool pants, flannel pants, dressy capris, and nice looking dress synthetic pants are acceptable. Inappropriate slacks or pants include jeans, sweatpants, exercise pants, Bermuda shorts, short

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shorts, shorts, bib overalls, leggings, and any spandex or other form-fitting pants such as people wear for biking.

Skirts, Dresses, and Skirted Suits

Casual dresses and skirts, and skirts that are split at or below the knee are acceptable. Dress and skirt length should be at a length at which you can sit comfortably in public. Short, tight skirts that ride halfway up the thigh are inappropriate for work. Mini-skirts, skorts, sun dresses, beach dresses, and spaghetti-strap dresses are inappropriate for the office.

Shirts, Tops, Blouses, and Jackets

Casual shirts, dress shirts, sweaters, tops, golf-type shirts, and turtlenecks are acceptable attire for work. Most suit jackets or sport jackets are also acceptable attire for the office, if they violate none of the listed guidelines. Inappropriate attire for work includes tank tops; midriff tops; shirts with potentially offensive words, terms, logos, pictures, cartoons, or slogans; halter-tops; tops with bare shoulders; sweatshirts, and t-shirts unless worn under another blouse, shirt, jacket, or dress.

Shoes and Footwear

Conservative athletic or walking shoes, loafers, clogs, sneakers, boots, flats, dress heels, and leather deck-type shoes are acceptable for work. Wearing no stockings is acceptable in warm weather. Flashy athletic shoes, thongs, flip-flops, slippers, and any shoe with an open toe are not acceptable in the office. Closed toe and closed heel shoes are required in the manufacturing operation area.

Jewelry, Makeup, Perfume, and Cologne

Should be in good taste, with limited visible body piercing. Remember, that some employees are allergic to the chemicals in perfumes and make-up, so wear these substances with restraint.

Hats and Head Covering

Hats are not appropriate in the office. Head Covers that are required for religious purposes or to honor cultural tradition are allowed.

Disclaimer: This sample dress code is provided for guidance only.

Jurisdictional Exceptions

Jeans may be considered acceptable and are appropriate for Friday's Casual Day. Open-toe footwear may be acceptable however thongs, flip-flops and slippers are not appropriate.

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TRAINING AGREEMENT

This Training Agreement was approved by the Board of Assessors effective November 5, 2015. This requires employees who receive certain kinds of training be required to reimburse the department if they leave within a certain time period. This excludes local government training.



Property Appraisal
Calvin C. Hicks, Jr., CAE, GCA
Chief Appraiser

Board of Assessors
Vivian R. Ingersoll
Chair

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Vice-Chair

Robert A. Burroughs
Assessor

Charlene Fang
Assessor

John W. Lawson
Assessor

TRAINING AGREEMENT

COURSE: _____

LOCATION: _____

TOTAL COST: _____

If approved to attend the training mentioned above, I agree to maintain employment with DeKalb County Property Appraisal for at least two years following the completion of the program. If I voluntarily separate, I must reimburse DeKalb County Government in accordance with the following fee schedule.

Months	Percentage	Actual \$ Amount
0-6 Months	100%	
7-12 months	75%	
13-24 months	50%	

If voluntary separation from DeKalb County Property Appraisal occurs within any of the specified time-frames noted above, I hereby authorize the County to deduct reimbursement fees from my final paycheck from the County for failure to meet the training requirements.

Employee

Immediate Supervisor

Chief Appraiser

Training Coordinator

LETTER OF AUTHORIZATION (Superceded)

In filling property returns, a letter of authorization (LOA) from tax consultants is required. This is a policy of the Board of Assessors designed to keep to a minimum having to receive duplicate returns filed by different tax consultants.

A LOA from practicing attorneys is not required. In prior years when an attorney filed a return, the attorney's bar number was placed on the form. This practice should be continued and practice is not expected to infuriate any attorneys.

The only time a written authorization relating to an attorney is required is (OCGA 48-5-311(o)) when the taxpayer desires all notices regarding appeal hearing times, dates, certifications or official actions be instead provided to the attorney.

REVISION OF BOARD POLICY RELATED TO LETTER OF AUTHORIZATION (REVISED MAY 16, 2013)

In filing property returns and appeals, a letter of authorization (LOA) from the owner shall be required. The LOA shall set forth a scope of authority being granted which at a minimum should address:

- Effective date of the LOA
- Subject parcel's address and parcel identification number
- Applicable year(s) the LOA is to be in effect
- Address to which hearing notices (if any) should be mailed
- Confirm if the LOA includes changing the mailing address for all official correspondence (Assessment notices, tax bills) to the mailing address (please provide) of the agent
- Notarized signature of owner
- Extent and limitations of powers (authority)

This is a policy of the Board of Assessors designed to keep to a minimum having to receive duplicate returns and appeals filed by different tax consultants.

A LOA from an attorney licensed to practice in Georgia is not required. However, the attorney's notice of representation should include his/her bar number.

The only time a written authorization relating to an attorney is required is (OCGA 48-5-311(o)) when the taxpayer desires all notices regarding appeal hearing times, dates, certifications or official actions be instead provided to the attorney.

EXEMPT PROPERTIES

It is the department's goal to grant all exemptions that are deserved under the State statutes (including Georgia Code 48-5-41) wherever taxpayers and properties qualify for those exemptions. We also want to assure that taxpayers continue to be qualified for those exemptions over time. Guarding the integrity and equity of the exemptions process is important but needs to be cost effective in the current era of constrained resources. Toward the end the Board will take the following actions:

1. When an exempt parcel is the subject of a deed or other conveyance we will ask the new title holders to submit evidence of eligibility as to ownership, type of use, and any other characteristics: this includes sales, foreclosures, deeds in lieu of foreclosure etc.
2. Pictometry will be employed to assure continuing existence of exempted structures;
3. When staffs are in proximity of exempted property they may make a site visit to assure continued use of the structure and if convenient they may visit the user-owners for further verification.
4. Periodically we may check internet corporate records or send out questionnaires to owners of record to determine continued qualification.
5. Annual audits of exempt properties that transferred ownership or requested land splits/combinations/zoning changes within the current year.
6. Reinforce training to staff to identify vacant/closed church buildings or office buildings while in the field.
7. Utilize GAMLS and CoStar to identify church properties listed for sale or for lease.
8. Non-public property owners of parcels listed as exempt shall be sent a request to update their Exempt application at least once every five years commencing with the 2011 digest year.

Applications for Exemptions

Applications for exemptions should be received between January 1 and March 1 of the first year for which exemption is sought. While application(s) for prior years will not be accepted, the Board acknowledges that an individual has the right to request a refund of taxes by virtue of O.C.G.A.48-5-380. (Passed Jan. 7, 2010)

SAMPLE LETTER AND FORM FOR PERIODIC VERIFICATION OF EXEMPT STATUS

DATE

NAME
ADDRESS
CITY, STATE & ZIP CODE

RE: Parcel ID: _____ Location _____

PLEASE RETURN THIS FORM WITHIN TWO WEEKS FROM DATE MAILED

Dear Sir/Madam:

The DeKalb County Board of Assessors is conducting a periodic review of all property that was exempt from property tax on January 1 of this year to determine if its current ownership and use qualify for continued exemption. This review is to fulfill a duty placed on the Board by Georgia law, OCGA 48-5-299.

Our records indicate that on January 1, you owned the property described in the enclosure(s) and that it was exempt. If you believe that the use of the property as of January 1, still qualifies for exemption, please complete the enclosed questionnaire(s) for each parcel and return it to the above address by MONTH DATE, YEAR. If you no longer own the property or are no longer using it for an exempt purpose please indicate on the questionnaire that the property has been sold or experienced a use change.

If the information you provide makes it clear that the continued exemption is justified, the Board will continue the exemption and so notify you. If you do not return the questionnaire the exemption may be removed. If it is not clear that continued exemption is justified you may be asked to provide additional information and/or meet with the Chief Appraiser and/or the Board of Assessors.

If you have any questions, please call _____ at 404-371-XXXX and he will be glad to assist you. Thank you for your cooperation in this important matter.

Respectfully submitted,

Calvin C. Hicks, Jr. CAE, GCA
Chief Appraiser



EXEMPT STATUS UPDATE FORM

DEKALB COUNTY BOARD OF ASSESSORS
 120 West Trinity Place, Room 208
 Decatur, GA 30030
 Telephone: 404-371-0841

DATE: _____

PLEASE COMPLETE AND MAIL TO BOARD OF ASSESSORS FOR CONTINUED EXEMPTION CONTACT INFORMATION

NAME OF ENTITY:
MAILING ADDRESS:
PROPERTY ADDRESS:
PARCEL ID (PIN):
EXEMPTION STRAT CODE:
EMAIL ADDRESS:
CONTACT PERSON:
TELEPHONE NUMBER:
SELECT FROM BELOW THE <u>CURRENT</u> QUALIFYING USE FOR EXEMPTION CATEGORY
NON-PROFIT HOME FOR AGED OR MENTALLY HANDICAPPED: _____
PLACES OF RELIGIOUS WORSHIP: _____
NO RENT RESIDENCES OWNED BY RELIGIOUS GROUP: _____
PURELY PUBLIC CHARITIES: _____
PLACES OF RELIGIOUS BURIAL: _____
NON-PROFIT HOSPITALS: _____
PUBLIC HOUSING OR SUBSIDIARY CORPORATIONS: _____
DESCRIBE THE ACTUAL USE OF THE PROPERTY:

Comments
Charitable Institutions – In determining whether property qualifies for exemption as an institution of “purely public charity” three factors must be considered and must coexist. First, the owner must be an institution devoted entirely to charitable pursuits; second, the charitable pursuits of the owner must be for the benefit of the public; and third, the use of the property must be exclusively devoted to those charitable pursuits. York Rite Bodies v. Board of Equalization, 261 GA. 558,408 S.E. 2d 699 (1991).
CALL 404 371-0841 if you have questions.

BOA POLICIES REGARDING SPECIALIZED ASSESSMENTS (ENACTED SEPTEMBER 19, 2013)

Specialized Assessments – In certain instances, Georgia law provides for assessments of properties where the fractional assessment is less than forty percent of fair market value. It is the intent of the Board to follow relevant statutes, rules and/or regulations in the administration of all specialized assessments authorized by law.

BROWNFIELD PROPERTY

In 2011 we developed a Brownfield Tax Abatement Application for our only applicant and which is attached. No other policy is required at this time.

PREFERENTIAL ASSESSMENT FOR AGRICULTURAL PROPERTY

In the last 27 years we have had only one Preferential exemption. It is the expert opinion of staff that DeKalb County property owners benefit more from the Conservation Use (CUVA) exemption, and why we do not foresee new applications for this exemption. However, to address the requirements of the statute, it provides that the exemption

- a. **“Excludes all residences, residential storage buildings on the property and land under and around residences (typically one acre per residence)”** It is our practice to require a map change to split out the residence and one acre as a separate Residential parcel, and apply the special exemption to the remaining property which qualified
- b. **“Limited to 2000 acres”** We have no privately owned properties in DeKalb which total 2000 acres. DOR tracks the total acres of each covenant owner as each county submits their Digest. Part of the Digest Submission requirement is to provide information on new applicants, including owner’s name and how many acres are now in the covenant.
- c. **“Owner may designate acreage to be excluded from covenant at time of application”** This is acceptable to us, and we would make a map change to split out the portion not to be included, just as we would when we exclude the residence and one acre.

- d. **Breach of covenant for “medically demonstrable illness or disability”** There are homestead exemptions available to those who are totally and permanently disabled and meet certain income requirements.

We hereby adopt the same proof of disability as is required by the Tax Commissioner’s office for granting the disability homestead exemptions, namely, a letter from the doctor or Social Security administration stating that the property owner is 100% totally and permanently disabled.

- e. **Preferential property may be changed to CUVA, terminating the Preferential, and starting a new CUVA covenant period.** This happened during the institution of the CUVA exemption many years ago, but is a non-issue now.
- f. **Need for application for release of Preferential treatment with BTA (as with CUVA).** The filing of the original application with the Clerk of Superior Court alerts any persons conducting a title search on the property that a covenant exists. When a property ceases to be eligible for Preferential or CUVA a release is filed with the Clerk’s office, even if the owner is not found.

CONSERVATION USE VALUE ASSESSMENT (CUVA)

- A. **The BTA needs a keeper of the covenants.** At the present time this is Fran Morrison. All applications come to her for processing. T. Gaffney assists in the administration of the properties on the Digest and in the system for Notice and billing purposes.
- B. **Policy concerning minimum size of parcel requiring a survey.** The provision which allowed the BTA to do this has now been repealed in favor of item C below.
- C. **Additional proof of bona fide CUVA use required for less than 10 acres.**

In the case of properties totaling less than ten acres where the owner seeks to place the property in CUVA, the owner of said tract, lot, or parcel of land shall provide documentation sufficient in detail to convey to a laymen the qualifying use of the land.

For ALL special assessment applications, our procedure is and has always been to include an on-site inspection of the property.

D. In the case of suspicion of breach of covenant, certain documents will be required to prove continued qualification. An on-site inspection is also required. The proof of continued qualification will be the same as the proof required in item C above, which granted the exemption in the first place.

E. Need for application for release of CUVA treatment with BTA The filing of the original application with the Clerk of Superior Court alerts any persons conducting a title search on the property that a covenant exists. When a property ceases to be eligible for CUVA a release is filed with the Clerk's office, even if the owner is not found.

RESIDENTIAL TRANSITIONAL PROPERTY

DeKalb has never received an application for this exemption.

FOREST LAND PROTECTION ACT

We have no properties which would qualify. There are no privately owned contiguous or single tracts of forest property in excess of 200 acres in DeKalb.

REHABILITATED HISTORIC PROPERTY

We currently have properties in this designation. Most of the burden of proving eligibility for this exemption is on the GA Dept. of Natural Resources. If DOR approves the property owner's PART A application, we begin the exemption. Receipt of PART B continues the exemption for the full term. There are no breach of covenant requirements on this exemption, and it is fully transferable when sold, for the remaining years of the exemption.

LANDMARK HISTORIC PROPERTY

We have no properties with this designation.

DeKalb County Board of Assessors
BROWNFIELD TAX ABATEMENT APPLICATION
(Georgia Code 48-5-7.6)

This form should be utilized for taxpayers interested in receiving tax savings for their efforts to purchase and clean up property with hazardous waste material as certified by the Environmental Protection Division of the Department of Natural Resources (EPD).

1. This form must be completed in its entirety. **PLEASE TYPE OR PRINT!**
2. Please attach a copy of your certificate EPD from which you are requesting hazardous waste corrective plan.
3. It is suggested that you keep a photocopy of each form submitted.

OWNER NAME

PARCEL IDENTIFICATION NUMBER

PROPERTY ADDRESS

YEAR ACTION PLAN SUBMITTED TO EPD

YEAR EPD CERTIFIED ACTION PLAN

CLEAN-UP COST (cost after 7/1/03)

ACQUISITION COST

PROPERTY USE AT TIME OF CERTIFICATION

FUTURE PROPERTY USE

HAZARDOUS WASTE SUBSTANCE REMOVED FROM PROPERTY

APPLICANT SIGNATURE (Deadline Disclosure Acknowledgement)*

DATE

- Deadline Disclosure acknowledgement signifies that you understand your responsibility to file a disclosure form each year recording the tax savings generated from this tax abatement.

DISCOVERY OF UNDER-RETURNED REAL PROPERTY AND DISCOVERY OF UNRETURNED REAL PROPERTY

The Board of Assessors will continue to seek out all under-returned real property as well as all unreturned real property for taxation. However, discovery activities will be in compliance with a legal opinion rendered by Sam Brannen of the DeKalb County Law Department on March 10, 2011.

Under-returned real property consists of all properties where improvement values are not captured or are captured at less than full value. In such instances if taxes have been paid based on final assessments, the Board is precluded from attempting to reappraise such properties for prior years. When under returned improvements are discovered the property is to be reappraised for the current digest year if a final assessment is yet to be rendered. If the final assessment has been made for the current year, reappraisal of the property is to be deferred until the subsequent year.

Definition of Final Assessment “Final assessment” means the final assessed value that is determined for the property for the applicable tax year after the following events have occurred: the time period for filing appeals has expired and any appeals that have been filed have been resolved; the authorities authorized to levy taxes on property in the county have approved the final tax levy; the Revenue Commissioner has authorized that the digest may be used as the basis for collecting taxes; the tax commissioner has mailed the final tax bills based on the authorized digest; and in the case of personal property, the appraisal staff has completed its audit of the personal property pursuant to Rule 560-11-10-.08(4)(d) within the seven year statute of limitations.

All unreturned real property may be reappraised in compliance with the statute of limitations; however if taxes have been paid on the parcel in prior years OCGA 48-5-20 will control and an automatic return filed.

Adopted: March 24, 2011

FULTON COUNTY AND DEKALB COUNTY RESOLUTION

For that part of the City Of Atlanta located in DeKalb County, the BOA shall meet annually with the BOA of Fulton County to agree to the assessed values as recommended by the respective staffs and a joint vote will be held to commemorate that vote of approval with language such as the following:

RESOLUTION

Whereas Georgia law O.C.G.A 48-5-299 directs the Boards of Tax Assessors in Fulton County and DeKalb County to ensure property within the City of Atlanta is uniformly assessed by analyzing the assessment to sales ratio of properties that have recently sold.

Whereas the Boards of Tax Assessors in Fulton County and DeKalb County have by memorandum declared to be in compliance whenever the median ratios of each county for the City of Atlanta vary by no more than five (5) percent.

BE IT RESOLVED that we hereby acknowledge that values established by the Fulton County Board of Tax Assessors and DeKalb County Board of Tax Assessors for the City of Atlanta are in compliance as measured by the median ratio for the year 2012.

The current median ratio for that portion of the City of Atlanta in Fulton County is .9970.

The current median ratio for that portion of the City of Atlanta in DeKalb County is 1.00.

The acceptable range is 1.05 to .95

This the 7th. day of June, 2012.

James D. Vernor, Chair
DeKalb County Board of Tax Assessors

Bill Huff, Chair
Fulton County Board of Tax Assessors

Affirmed by:

Calvin C. Hicks, Jr., Board Secretary

S. DeWayne Pinkney, Board Secretary

GREAB POLICY TOWARD NON-LICENSES AS TAX REPRESENTATIVES

A letter from the Georgia Real Estate Commissioner on July 23, 2012 reported that a position was adopted by the Georgia Real Estate Appraisers Board (GREAB) regarding whether or not an individual without a Georgia appraiser classification can legally act under Georgia law as a real property tax advocate (i.e. a tax consultant, agent, or representative) for a taxpayer which representation includes giving an opinion of the fair market value of the real property under appeal, and the conclusion is that he or she may legally do so.

APPENDIXES AND HYPERLINKS

DeKalb County Code of Ethics <http://www.co.dekalb.ga.us/ethics/index.html>

IAAO Code of Ethics

http://www.iaao.org/wcm/About_Us/Governing_Documents/wmc/About_Us_Content/Governing_Documents.aspx?hkey=cbe6911f-e62c-42a3-98ff-ec4ce936e22d

Roberts Rules of Order <http://www.robertsrules.org/>

Department of Revenue https://etax.dor.ga.gov/Tax_Law_and_Policy_01.aspx