



DeKalb County  
GEORGIA

DeKalb County

**Department of Purchasing and Contracting**

Maloof Administration Building, 1300 Commerce Drive, 2<sup>nd</sup> Floor, Decatur,  
Georgia 30030

**February 28, 2020**

**INVITATION TO BID (ITB) NO. 20-101238**

**FOR**

**PRINT AND MAIL SERVICE FOR PROPERTY TAX & APPRAISAL STATEMENTS AND  
ELECTION DOCUMENTS (ANNUAL CONTRACT WITH 2 OPTIONS TO RENEW)**

**DEKALB COUNTY, GEORGIA**

Procurement Agent:

Michele L. Smith

Phone:

(404) 371-6378

Email:

mlsmith1@dekalbcountyga.gov

**Mandatory DeKalb First LSBE Meeting:**

(Bidders must attend 1 meeting on either of the dates listed in person or via video conference.)

**March 11, 2020 or March 18, 2020**

4572 Memorial Drive, Decatur, GA 30032

Main Conference Room - A

(Meetings are held at 10:00 a.m. and 2:00 p.m.)

Video Conference: Utilize the link supplied on our webpage labeled "DeKalb First LSBE Video Meeting"

**Pre-Bid Conference:**

**March 19, 2020 (Non-Mandatory) at 10:00 a.m.**

DeKalb County Maloof Administration Building

Purchasing & Contracting Department

1300 Commerce Drive, 2nd Floor

Decatur, GA 30030

Deadline for Submission of Questions:

5:00 P.M. ET, **March 20, 2020**

Bid Opening:

3:00 P.M. ET, **March 31, 2020**

Price Schedule Opening:

3 – 5 Business days after Bid Opening

<b>FIRM'S NAME AND ADDRESS:</b> (Street, City, State and Zip Code. Type or print):  <b>Federal Tax ID No.</b> _____ <b>ARE YOU A DEKALB COUNTY FIRM?</b> Yes ____ No ____	<b>TELEPHONE AND FAX NUMBERS WITH AREA CODE:</b> Phone: _____ Fax: _____ E-mail: _____
<b>SIGNATURE OF PERSON AUTHORIZED TO SIGN BID AND DATE:</b> _____	<b>SIGNER'S NAME AND TITLE (Type of Print):</b> _____

THE RESPONSIBILITY FOR SUBMITTING A RESPONSE TO THIS BID TO THE DEPARTMENT OF PURCHASING AND CONTRACTING OF DEKALB COUNTY GOVERNMENT ON OR BEFORE THE STATED DATE AND TIME WILL BE SOLELY AND STRICTLY THE RESPONSIBILITY OF THE BIDDER.

**TABLE OF CONTENTS**

**FOR**

**INVITATION TO BID NO. 20-101238**

**PRINT AND MAIL SERVICE FOR PROPERTY TAX & APPRAISAL**  
**STATEMENTS AND ELECTION DOCUMENTS**

<b>INVITATION TO BID OVERVIEW .....</b>	<b>3</b>
<b>INVITATION TO BID PROCEDURES .....</b>	<b>5</b>
<b>GENERAL TERMS AND CONDITIONS .....</b>	<b>9</b>
<b>MINIMUM SPECIFICATIONS:</b>	
<b>Section I. Tax Commissioner.....</b>	<b>21-27</b>
<b>Section II. Property Appraisal.....</b>	<b>28-32</b>
<b>Section III. Voter Registration &amp; Elections.....</b>	<b>33-36</b>
<b>PRICE SCHEDULES .....</b>	<b>37-40</b>
<b>BID ACKNOWLEDGEMENT FORM .....</b>	<b>42</b>
<b>REQUIRED DOCUMENTS CHECKLIST AND ATTACHMENTS.....</b>	<b>43</b>
<b>SAMPLES:</b>	
<b>Attachment H - Tax Commissioner and Property Appraisal.....</b>	<b>62</b>
<b>Attachment I - Voter Registration &amp; Elections.....</b>	<b>111</b>

## INVITATION TO BID OVERVIEW

### A. PURPOSE:

DeKalb County Government (the County) is soliciting bids for **ITB NO. 20-101238, PRINT AND MAIL SERVICE FOR PROPERTY TAX & APPRAISAL STATEMENTS AND ELECTION DOCUMENTS (ANNUAL CONTRACT WITH 2 OPTIONS TO RENEW) (Annual Contract with 2 Options to Renew)** from responsible bidders.

### B. GENERAL INFORMATION:

#### 1. BID TIMETABLE:

The anticipated schedule for the bid process is as follows:

Date Issued:	<b>February 28, 2020</b>
<b>Mandatory DeKalb First LSBE Meeting:</b> (Bidders must attend 1 meeting on either of the dates listed.)	<b>March 11, 2020 or March 18, 2020</b> 4572 Memorial Drive, Decatur, Georgia 30032 Main Conference Room - A (Meetings are held at 10:00 a.m. and 2:00 p.m.)
<b>Pre-Bid Conference:</b>	<b>March 19, 2020 (Non-Mandatory) at 10:00 a.m.</b> DeKalb County Maloof Administration Building Purchasing & Contracting Department 1300 Commerce Drive, 2nd Floor Decatur, GA 30030
Deadline for Submission of Questions:	5:00 P.M. ET, <b>March 20, 2020</b>
Bid Opening:	<u><b>3:00 P.M. ET, March 31, 2020</b></u>
Price Schedule Opening:	3 – 5 Business days after Bid Opening
Bids Valid Until:	Bids shall be valid for 90 days from and including the bid opening date.

#### **Sealed bids are to be addressed and delivered to:**

DeKalb County Department of Purchasing and Contracting  
Maloof Administration Building  
1300 Commerce Drive, 2<sup>nd</sup> Floor  
Decatur, Georgia 30030, not later than **3:00 P.M. ET, March 31, 2020.**

**\*\*\* PRICE SCHEDULE MUST BE SUBMITTED IN A SEPARATE SEALED ENVELOPE OR BIDDER WILL BE DEEMED NON-RESPONSIVE AND WILL NOT BE CONSIDERED FOR AWARD\*\*\***

Submit **one original bid package** (inclusive of the entire Invitation to Bid document and required documents with the exception of the price schedule) stamped “Original” and **one (1) sealed identical copies** stamped “Copy” of the bid package to the address listed above.

#### 2. CONTACT PERSON:

The contact person for this bid is **Michele L. Smith, Procurement Agent**. General inquiries concerning the meaning or interpretation of this Invitation to Bid (ITB) may be requested from the contact person via telephone at (404) 371-6378 or via email at

mlsmith1@dekalbcountyga.gov. Questions and requests for information or clarification concerning the specifications in this ITB must be submitted to the above listed contact person via email no later than the date and time listed in the bid timetable. Questions and requests received after the above stated time or sent to anyone other than the listed contact person will not receive a response or be the subject of addenda.

**QUESTIONS:**

**All requests must be in writing.** Any explanation desired by a bidder regarding the meaning or interpretation of the Invitation to Bid, drawings, specifications, requirements, etc., must be requested in writing and with sufficient time allowed for a reply to reach bidders before the submission of their bids. If any statement in the bidding documents, specifications, plans, etc., appear ambiguous to the Bidder, Bidder is specifically instructed to make a written request to the Department of Purchasing and Contracting as outlined *in* the preceding sentence. Any information given to a prospective bidder concerning an Invitation to Bid will be furnished to all prospective bidders, as an addenda to the Invitation, if such information is necessary to bidders in submitting bids on the Invitation or if the lack of such information would be prejudicial to uninformed bidders. Oral explanations or instructions given before the award of the contract will not be binding. **Questions must be submitted no later than 5:00 pm EST on “March 20, 2020.”**

3. **ADDITIONAL INFORMATION/ADDENDA:**

The County will issue responses to inquiries and any other corrections or amendments it deems necessary in written addenda issued prior to the bid opening date. Bidders should not rely on any representations, statements or explanations other than those made in this ITB or in any addendum to this ITB. Where there appears to be a conflict between the ITB and any addenda issued, the last addendum issued will prevail. It is the responsibility of the Bidder to ensure awareness of all addenda issued for this solicitation. Please acknowledge the addenda and submit to the DeKalb County Department of Purchasing and Contracting as requested. Bidders may contact the above listed contact person to verify the number of addenda prior to submission. Addenda issued for this ITB will be posted on DeKalb County’s website, [www.dekalbcountyga.gov/formalbids](http://www.dekalbcountyga.gov/formalbids). Bidder should regularly check the County’s website for addenda.

## INVITATION TO BID PROCEDURES

### BIDDER INFORMATION:

1. **FAILURE TO SUBMIT THE PRICE SCHEDULE IN A SEPARATE SEALED ENVELOPE SHALL DEEM THE BID NON-RESPONSIVE. INCLUDING THE PRICE SCHEDULE IN ANY AREA OUTSIDE OF ITS SEPARATE, SEALED ENVELOPE WILL RESULT IN BIDDER'S BID BEING DEEMED NON-RESPONSIVE.**
2. Failure to return all pages of this Invitation to Bid may result in bid being deemed non-responsive.
3. Minimum specifications are intended to be open and non-restrictive. Contractors are invited to inform the DeKalb County Department of Purchasing and Contracting whenever specifications or procedures appear not to be fair and open. Such information should be supplied as early in the procurement process as possible. Information received in less than five (5) days prior to the scheduled bid opening will not be acted upon unless the DeKalb County Department of Purchasing and Contracting rules that it is in the best interest of the County to consider.
4. Brand names and numbers when provided in solicitations are for reference and to establish a quality standard. Any reference to a brand name shall not be construed as restricting Bidders to that manufacturer (unless "no substitutes" is stated). Bids on equal items will be considered, provided the bid clearly describes the article offered and it is equal or better in quality and function and fully compatible with this requirement.
5. By submitting a bid, Bidder warrants that any goods or services supplied to DeKalb County Government meet or exceed the specifications set forth in this solicitation.
6. If any supplies, materials, and equipment are provided to the County under this solicitation, then such items shall be new and in first-class condition unless the solicitation specifically allows offers of used, reconditioned, or remanufactured items. If newly manufactured products are specified, such products shall be of recent origin and not previously used. No equipment of any type is acceptable if serial numbers or any other manufacturer's identification labels or marks have been removed, obliterated, or changed in any way. A Contractor delivering any such equipment to the County will be deemed to have breached the contract and appropriate action will be taken by the DeKalb County Government Purchasing and Contracting Department.
7. Time of delivery is a part of the solicitation and an element of the contract that is to be awarded. If the Bidder cannot meet the required service delivery dates, a bid should not be submitted. Failure to deliver in accordance with the contract could result in the Contractor being declared in default.
8. Bid Withdrawal  
Bids may be withdrawn at any time prior to the bid opening. After bids have been publicly opened, withdrawal of bids shall be based upon Part 3, Section IV, F. within the DeKalb County Purchasing Policy.

9. Expenses of Preparing Responses to this ITB

The County accepts no responsibility for any expenses incurred by Bidders who submit bids in response to this ITB. Such expenses are to be borne exclusively by the Bidders.

10. It is the responsibility of each Bidder to ensure that its submission is received by 3:00 p.m. on the bid due date. The time/date stamp clock located in the Department of Purchasing & Contracting shall serve as the official authority to determine lateness of any bid. The bid opening time shall be strictly observed. Be aware that visitors to our offices will go through a security screening process upon entering the building. Bidders should plan enough time to ensure that they will be able to deliver their submission prior to our deadline. Late submissions, for whatever reason, will not be evaluated. Bidders should plan their deliveries accordingly. Telephone or fax bids will not be accepted.

11. Price Schedule openings shall be conducted in the Department of Purchasing and Contracting three (3) to five (5) days after the bid opening. Only the Price Schedules of responsive bidders shall be opened. The County reserves the right to decide which bid(s) will be deemed responsive and said determination shall be made in accordance with the requirements stated in this solicitation.

12. Federal Work Authorization

Pursuant to O.C.G.A. §13-10-91, the County cannot enter into a contract for the physical performance of services unless the Contractor, its Subcontractor(s) and sub-subcontractor(s), as that term is defined by state law, register and participate in the Federal Work Authorization Program to verify specific information on all new employees. The Bidder certifies that he/she has complied and will continue to comply throughout the contract term with O.C.G.A. §13-10-91 and any related and applicable Georgia Department of Labor Rule. Contractor agrees that in the event it employs or contracts with any Subcontractor(s) in connection with this contract, Contractor will secure from each Subcontractor an affidavit that certifies the Subcontractor's current and continuing compliance with O.C.G.A. §13-10-91 throughout the contract term. Each Subcontractor agrees that in the event it employs or contracts with any sub-subcontractor(s), each Subcontractor will secure from each sub-subcontractor an affidavit that certifies the sub-subcontractor's current and continuing compliance with O.C.G.A. §13-10-91 throughout the contract term.

13. LSBE Information

a. It is the objective of the Chief Executive Officer and Board of Commissioners of DeKalb County to provide maximum practicable opportunity for all businesses to participate in the performance of government contracts. The current DeKalb County List of Certified Vendors may be found on the County website at <http://www.dekalbcountyga.gov/purchasing/pdf/supplierList.pdf>

b. It is required that all responding Bidders attend the mandatory LSBE meeting within two-weeks of the solicitation's advertisement, and comply, complete and submit all LSBE forms with the Bidder's response in order to remain responsive. Attendance can be in person, via video conference and teleconference. Video conferencing is available through Skype/Lync. Instructions for attendance via video conference can be

found on the County's website at <https://www.dekalbcountyga.gov/purchasing-contracting/dekalb-first-lsbe-program>.

- c. For further details regarding the DeKalb First Local Small Business Enterprise Ordinance, contact the LSBE Program representatives at DekalbLFirstLSBE@dekalbcountyga.gov or (404) 371-4770.

**14. First Source Jobs Information**

The DeKalb County First Source Jobs Ordinance requires contractors or beneficiaries entering into any type of agreement with the County, including purchase orders, regardless of what they may be called for the procurement or disposal of supplies, services, construction projects, professional or consultant services, which is funded in whole or part with County funds or County administered funds in which the contractor is to receive \$50,000 or more in County expenditures or committed expenditures and recipient of urban redevelopment action grants or community development block funds administered in the amount of \$50,000 or more make a good faith effort to hire DeKalb County residents for at least 50% of jobs using the First Source Registry (candidate database). The work to be performed under this contract is subject to the provisions of the DeKalb County First Source Jobs Ordinance.

For more information on the First Source Jobs Ordinance requirement, please contact WorkSource DeKalb at [www.dekalbworkforce.org](http://www.dekalbworkforce.org) or 404-687-3400.

**15. Attention to General Terms and Conditions**

Bidders are cautioned to thoroughly understand and comply with all matters covered under the General Terms and Conditions section of this ITB. The successful Bidder(s) will enter into a contract approved by the County. The County's ITB document and attachments, subsequent County addenda, and the Bidder's response documents are intended to be incorporated into a contract. All Bidders should thoroughly review this document prior to submitting a bid. Any proposed revisions to the terms or language of this document must be submitted in writing with the bid. Since proposed revisions may result in a bid being rejected if the revisions are unacceptable to the County, bidders should review any proposed revisions with an officer of the firm having authority to execute the contract. No alterations can be made in the contract after award is made.

**16. Required Signatures**

Bids must be signed by an officer or agent of the firm having the authority to execute contracts.

**17. Ethics Rules**

Bidders are subject to the Ethics provision within the DeKalb County Purchasing Policy; the Organizational Act, Section 22A, the Code of DeKalb County; and the rules of Executive Order 2014-4. Any violations will be addressed, pursuant to these policies and rules.

To the extent that the Organizational Act, Section 22A, the Code of DeKalb County, and the rules of Executive Order 2014-4 allow a gift, meal, travel expense, ticket, or anything else of value to be purchased for a CEO employee by a contractor doing business with

the County, the contractor must provide written disclosure, quarterly, of the exact nature and value of the purchase to the Chief Integrity Officer, if created, or the Finance Director or his/her designee. Every contractor conducting business with the County will receive a copy of these ethical rules at the time of execution of the contract.

1. Business License

Bidders shall submit a copy of its current, valid business license with its Bid or upon award. Georgia companies are to submit a valid county or city business license. Contractors that are not Georgia companies are to provide a certificate of authority to transact business in the State of Georgia and a copy of a valid business license issued by its home jurisdiction. If Bidder holds a professional certification which is licensed by the state of Georgia, then Bidder may submit a copy of its valid professional license with Bidder's bid or upon award unless the Minimum Specifications require submittal with the bid. Any license submitted in response to this ITB shall be maintained by the Contractor for the duration of the contract.

**BID SUBMITTAL:**

1. All bids should be completed in ink or typewritten. Errors should be crossed out and corrections entered in ink or typewritten adjacent to the error. The person signing the bid should initial corrections in ink.
2. Bidders shall complete and submit Attachment A - Required Documents Checklist and all documents responsive to this requirement with the bid submittal.
3. If applicable, provide evidence that the Bidder is a DeKalb County Firm.
4. Bids must be submitted in a sealed envelope(s) or box(es) with the Bidder's name and **"ITB NO. 20-101238, PRINT AND MAIL SERVICE FOR PROPERTY TAX & APPRAISAL STATEMENTS AND ELECTION DOCUMENTS"** on the outside of each envelope or box. All Bidders delivering submittals via delivery services, please place the sealed bid envelope(s) or box(es) inside the delivery service envelope(s) or box(es). Bidders are responsible for informing any delivery service of all delivery requirements. No responsibility shall attach to the County for the premature opening of a submission not properly addressed and/or identified. The Decatur postmaster will not deliver certified or special delivery mail to specific addresses within DeKalb County Government.

**A. Contract Award:**

1. Bids submitted will be evaluated and recommended for award to the lowest, responsive, and responsible Bidder(s).
2. The intent of this bid is to make an all-award; however, the County reserves the right to award by line item or multiple awards. The County may accept any item or group of items on any bid, whichever is in the best interest of DeKalb County.
3. The County reserves the right to reject any and all bids, to waive informalities, and to re-advertise.



4. The judgment of DeKalb County Purchasing and Contracting on matters, as stated above, shall be final. The County reserves the right to decide which Bid will be deemed lowest, responsive and responsible.

## GENERAL TERMS AND CONDITIONS

- A. In the event of a conflict between any provisions contained in any of the documents governing this transaction, the following shall be the order of precedence: Change Orders or modifications; the Bidder's accepted bid; and the County's ITB.
- B. The Bidder's services shall include all things, personnel, and materials necessary to provide the goods or services that are in compliance with the specifications as authorized by the County.
- C. Bidder extends to the County the option to renew the contract for two (2) additional one year terms, under the same price(s), terms and conditions, and in accordance with Paragraph L, *Term*.

**D. DELIVERY:**

Delivery of services or goods will commence within (7-10) calendar days upon request.

Bidder state agreement: Yes \_\_\_\_\_ No \_\_\_\_\_

Contact Person: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ Cellular Phone Number: \_\_\_\_\_

Address: \_\_\_\_\_

Alternate delivery time may be considered provided it is so stated. Bidder state alternate terms for delivery or services below.

\_\_\_\_\_  
\_\_\_\_\_

All prices are to be firm, F.O.B. Destination, Freight Prepaid and Allowed. This shall include delivered, unloaded, and placed in designated place. Delivery must be made between 9:00 A.M. and 2:30 P.M. Monday through Friday, unless otherwise required. The successful bidder shall give a 24-hour prior notice of delivery to Department or Division calling in the order, and must ask for caller's telephone number as well as Purchase Order form and address, since 24-hour Notice of Delivery is required. The County will unload after prior notice.

#### **E. DELIVERIES BEYOND THE CONTRACTUAL PERIOD:**

This contract covers all requirements that may be ordered, as distinguished from delivered, during the contract term. This is for the purpose of providing continuity of supply by permitting the County to place orders as requirements arise in the normal course of supply operations. Accordingly, any order mailed (or received, if forwarded by other means than through the mail) to the Contractor on or before the expiration date of the contract, and providing for delivery within the number of days specified in the contract, shall constitute a valid order.

#### **F. FOREIGN PRODUCTS:**

DeKalb County prefers to buy items produced and/or manufactured in the United States of America; however, foreign products may be considered provided it is so stated. Bidder certifies that items offered on this bid is/are manufactured and produced in the United States.

Yes \_\_\_\_\_ No \_\_\_\_\_

If "No", state the exact location of plant or facility where items will be produced:

#### **G. COUNTY REQUIREMENT:**

The contract will be an "Indefinite Quantity" type with County requirements to be satisfied on an "as ordered" basis. The County makes no promise, real or implied, to order any quantity whatsoever. This invitation and resulting contract will provide for the normal requirements of DeKalb County, and contracts will be used as primary sources for the articles or services listed herein. Articles or services will be ordered from time to time in such quantities as may be needed. As it was impossible to determine the precise quantities of items described in this invitation that will be needed during the contract term, each contractor is obligated to deliver all articles and services that may be ordered during the contract term.

#### **H. WARRANTY AND/OR GUARANTY:**

The bidder will state below or will furnish a separate letter attachment, which fully explains the conditions of Warranty and/or Guaranty. If no Warranty and/or Guaranty are applicable, it must be so stated. **NOTE**: FAILURE TO RESPOND TO THE REQUIREMENTS OF THIS PARAGRAPH MAY RESULT IN THE BID BEING DEEMED NON-RESPONSIVE.

#### **I. SAMPLES & TESTING:**

Samples of items, when required, must be submitted within the time specified, and unless otherwise specified by the County, at no expense to the County. If not destroyed by testing,

samples will be returned at bidder's request and expense, unless otherwise specified by the Invitation to Bid. Since tests may require several days for completion, the County reserves the right to use a portion of any supplies before the results of the tests are known, without prejudice to any final adjustments, rejecting the unused portion of the delivery and payment will be made on an adjusted basis for the used portion. The costs of inspections and tests of any item which fails to meet the advertised specifications shall be borne by the bidder.

#### **J. LITERATURE:**

When the bidder proposes to furnish another product, he is required to furnish, with his bid, literature describing the item(s) being offered. Failure to furnish this literature may result in the bid being deemed non-responsive.

#### **K. SILENCE OF SPECIFICATIONS:**

The apparent silence of these specifications and any supplemental specifications as to any details, or the omission from it of a detailed description concerning any point, shall be regarded as meaning that only the best commercial practices are to prevail and that only materials of first quality and correct type, size and design are to be used. All workmanship is to be first quality. All interpretations of this specification shall be made upon the basis of this statement, with County interpretation to prevail.

#### **L. TERM:**

The Contractor shall commence the Work under this Contract within ten (10) days from the acknowledgement of receipt of the Notice to Proceed ("Commencement Date"). The Initial Term of this Agreement shall be for twelve (12) calendar months, beginning on the Commencement Date. This annual contract comes with two (2) options to renew. Prior to the expiration of the Initial Term, the parties have the option to renew this agreement for a First annual Renewal Term of twelve (12) calendar months. Prior to the expiration of the First annual Renewal Term, the parties have the option to renew this Agreement for a Second annual Renewal Term of twelve (12) calendar months. Without further action by either party, this Agreement will terminate at the end of the Initial Term or at the end of each annual Renewal Term. Each option to renew must be exercised prior to the beginning of each annual Renewal Term and, is only effective upon adoption and approval by the DeKalb County Governing Authority and the Contractor in accordance with the terms of this Contract.

#### **M. PRICING:**

Alterations to the Price Schedule may result in the Bidder being deemed non-responsive and its bid may be rejected.

1. Price Reductions: If at any time after the date of award, the Contractor makes a general price reduction in the comparable price of any article or service covered by the contract to customers generally, an equivalent price reduction based on similar quantities and/or considerations shall apply to the contract for the duration of the contract period (or until the price is further reduced). Such price reduction shall be

effective at the same time and in the same manner as the reduction in the price to customers generally. An occasional sale at a lower price, or sale of distressed merchandise at a lower price, would not be considered a general price reduction under this paragraph. For purposes of this paragraph, a general price reduction shall mean any reduction in the price of an article or service offered:

- To Contractor's customers.
- In the Contractor's price schedule for the class of customers; i.e., wholesalers, jobbers, retailers, etc., which was used as the basis for bidding on this contract.

The Contractor shall invoice the County at such reduced price indicating on the invoice that the reduction is pursuant to General Terms and Conditions, paragraph I. as stated within the ITB.

2. Price Escalation Clause: During the life of the contract, the awarded bidder shall furnish price lists to the County for increases, and those of the bidder's supplier (e.g. factory) increases, as prices change. The bidder must also provide a list of the supplier's (e.g. factory's) previous price(s) to the County for purposes of comparison. Price changes will be in effect only after receipt and approval by the Director of the Department of Purchasing and Contracting. Price lists and changes thereto are to be furnished under the contract and without charge to the County. Catalogue(s) or Price List(s) must be submitted to the Department of Purchasing and Contracting, Maloof Administration Building, 1300 Commerce Drive, 2<sup>nd</sup> Floor, Decatur, Georgia 30030.
3. By submission of this bid, the bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization that in connection with this procurement:

The prices in this bid have been arrived at independently, without consultation, communication, or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor,

Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly to any other bidder or to any competitor: and

No attempt has been made or will be made by the bidder to induce any other person or firm to submit or not to submit a bid for the purpose of restricting competition.

#### **N. PAYMENT:**

1. The County shall pay the Contractor based upon the accepted bid prices submitted by Bidder. Invoices should be signed by the Bidder or authorized delegate and must contain the authorizing DeKalb County Purchase Order (PO) and/or Contract Purchase Agreement (CPA) Number in order for payment to be processed. PO Number must also be on the delivery ticket.

A Contract Purchase Agreement is being issued in lieu of a formal contract. Any reference to a contract refers to the CPA.

1. Invoice(s) must be submitted as follows:

Vendor Invoices:

Chief Deputy Tax Commissioner,  
Nicole Marchand Golden, Esq.  
DeKalb County Tax Commissioner's Office  
4380 Memorial Drive, Suite 100  
Decatur, GA 30032

Vendor Invoices:

Chief Appraiser, Calvin Hicks, Jr.  
DeKalb Property Tax Appraiser  
DeKalb Maloof Annex, Suite 300  
1300 Commerce Drive  
Decatur, GA 30030

Vendor Invoices:

Director, Erica Hamilton  
DeKalb Voter Registration & Elections  
4380 Memorial Drive, Suite 300  
Decatur, GA 30032

Vendor Notices:

Chief Financial Officer. DeKalb  
Department of Finance  
1300 Commerce Drive, 3<sup>rd</sup> Floor  
Decatur, GA 30030

- a. Upon award, Prime Contractor(s) with Local Small Business Enterprise (LSBE) Subcontractor(s) shall enter utilization reports electronically at [www.dekalblsbe.info](http://www.dekalblsbe.info). Proof of payment to the LSBE Subcontractor must be uploaded and submitted. LSBE Subcontractors shall confirm receipt of payment from the Prime, electronically also, at [www.dekalblsbe.info](http://www.dekalblsbe.info).

2. The County's official payment terms are Net 30. Payment dates that fall on a weekend or on a holiday will be issued on the County's next business day.

**E. ACCURACY OF WORK:**

The Contractor shall be responsible for the accuracy of the Work and any error and/or omission made by the Contractor in any phase of the Work under this Agreement.

**F. ADDITIONAL WORK:**

The County shall in no way be held liable for any work performed under this section which has not first been approved in writing by the County in the manner required by applicable law and/or the terms of this Contract. The County may at any time order changes within the scope of the Work without invalidating the Contract upon seven (7) days written notice to the Contractor. The Contractor shall proceed with the performance of any changes in the Work so ordered by the County unless such change entitles the Contractor to a change in Contract Price, and/or Contract Term, in which event the Contractor shall give the County written notice thereof within fifteen (15) days after the receipt of the ordered change, and the Contractor shall not execute such changes until it receives an executed Change Order from the County. No extra cost or extension of time shall be allowed unless approved by the County and authorized by execution of a Change Order. The parties' execution of any Change Order constitutes a final settlement of all matters relating to the change in the Work which is the subject of the Change Order. The County shall not be liable for payment for any work performed under this section which has not first been approved in writing

by the County in the manner required by applicable law and/or the terms of this Contract.

**Q. OWNERSHIP OF DOCUMENTS:**

All documents, including drawings, estimates, specifications, and data are and remain the property of the County. The Contractor agrees that the County may reuse any and all plans, specifications, drawings, estimates, or any other data or documents described herein in its sole discretion without first obtaining permission of the Contractor and without any payment of any monies to the Contractor therefore. Any reuse of the documents by the County on a different site shall be at its risk and the Contractor shall have no liability where such documents are reused.

**R. RIGHT TO AUDIT:**

The County shall have the right to audit all books and records, including electronic records, relating or pertaining to this contract or agreement, including but not limited to all financial and performance related records, property, and equipment purchased in whole or in part with County funds and any documents or materials which support those records, kept under the control of the Contractor, including but not limited to those kept by the Contractor's employees, agents, assigns, successors and subcontractors. The County also has the right to communicate with Contractor's employees related to the audited records.

The Contractor shall maintain such books and records, together with such supporting or underlying documents and materials, for the duration of this contract and for seven (7) years after termination or expiration, including any and all renewals thereof. The books and records, together with supporting documents and materials shall be made available, upon request to the County or its designee, during normal business hours at the Contractor's office or place of business. In the event that no such locations is available, then the books, records and supporting documents shall be made available for audit at a time and location which is convenient for the County.

**S. SUCCESSORS AND ASSIGNS:**

The Contractor agrees it shall not sublet, assign, transfer, pledge, convey, sell, or otherwise dispose of the whole or any part of this Contract or his right, title, or interest therein to any person, firm, or corporation without the previous written consent of the County. If the County consents to any such assignment or transfer, then the Contractor binds itself, its partners, successors and assigns to all covenants of this Contract. Nothing contained in this Contract shall create, nor be interpreted to create privity, or any other relationship whatsoever, between the County and any person, or entity or than Contractor.

**T. REVIEWS AND ACCEPTANCE:**

Work performed by the Contractor shall be subject to review and acceptance in stages as required by the County. Acceptance shall not relieve the Contractor of its professional obligation to correct, at his own expense, any errors in the Work.

#### **U. TERMINATION OF AGREEMENT:**

The Contractor understands and agrees that the date of the beginning of Work, rate of progress, and time for completion of the Work are essential conditions of this Contract. Both parties may, for its own convenience and at its sole option, without cause and without prejudice to any other right or remedy of the party, elect to terminate the Contract by delivering to the other party, at the address listed in the Notices article of this Contract, a written notice of termination specifying the effective date of termination. Such notice shall be delivered to the other party at least thirty (30) days prior to the effective date of termination. If Contractor's services are terminated by the County, the termination will not affect any rights or remedies of the County then existing or which may thereafter accrue against Contractor or its surety. In case of termination of this Contract before completion of the Work, Contractor will be paid only for the portion of the Work satisfactorily performed through the effective date of termination as determined by the County. Neither party shall be entitled to recover lost profits, special, consequential or punitive damages, attorney's fees or costs from the other party to this Contract for any reason whatsoever. This Contract shall not be deemed to provide any third-party with any remedy, claim, right of action, or other right. The parties' obligations pursuant to this Section shall survive any acceptance of Work, or termination or expiration of this Contract.

#### **V. INDEMNIFICATION AGREEMENT:**

The Contractor shall be responsible from the execution date or from the time of the beginning of the Work, whichever shall be the earlier, for all injury or damage of any kind resulting from the Work, to persons or property, including employees and property of the County. The Contractor shall exonerate, indemnify, and save harmless the County, its elected officials, officers, employees, agents and servants, hereinafter collectively referred to in this Section as "the County Indemnitees," from and against all claims or actions based upon or arising out of any damage or injury (including without limitation any injury or death to persons and any damage to property) caused by or sustained in connection with the performance of this Contract or by conditions created thereby or arising out of or any way connected with Work performed under this Contract, as well as all expenses incidental to the defense of any such claims, litigation, and actions. Furthermore, Contractor shall assume and pay for, without cost to the County Indemnitees, the defense of any and all claims, litigation, and actions suffered through any act or omission of the Contractor, or any Subcontractor, or anyone directly or indirectly employed by or under the supervision of any of them. Notwithstanding any language or provision in this Contract, Contractor shall not be required to indemnify any County Indemnitee against claims, actions, or expenses based upon or arising out of the County Indemnitee's sole negligence. As between the County Indemnitees and the Contractor as the other party, the Contractor shall assume responsibility and liability for any damage, loss, or injury, including death, of any kind or nature whatever to person or property, resulting from any kind of claim made by Contractor's employees, agents, vendors, Suppliers or Subcontractors caused by or resulting from the performance of Work under this Contract, or caused by or resulting from any error, omission, or the negligent or intentional act of the Contractor, vendors, Suppliers, or Subcontractors, or any of their officers, agents, servants, or employees. The Contractor shall defend, indemnify, and hold harmless the County Indemnitees from and against any and all claims, loss, damage, charge, or expense to which

they or any of them may be put or subjected by reason of any such damage, loss, or injury. The Contractor expressly agrees to provide a full and complete defense against any claims brought or actions filed against the County Indemnitees, where such claim or action involves, in whole or in part, the subject of the indemnity contained in this Contract, whether such claims or actions are rightfully or wrongfully brought or filed. The County has the sole discretion to choose the counsel who will provide the defense. No provision of this Contract and nothing herein shall be construed as creating any individual or personal liability on the part of any elected official, officer, employee, agent or servant of the County, nor shall the Contract be construed as giving any rights or benefits hereunder to anyone other than the parties to this Contract. The parties' obligations pursuant to this Section shall survive any acceptance of Work, or termination or expiration of this Contract.

## **W. INSURANCE:**

Insurance must meet the County's requirements and will be furnished by the successful Bidder(s) upon award.

1. Successful Bidder(s) will advise their insurance agent of the County's requirements as listed below and that they may not proceed with any work until insurance is provided that is in compliance with these requirements.
2. Contractor's insurance company or agent must mail, email, or bring an original certificate of insurance and applicable declarations or endorsements to the DeKalb County address listed within this Insurance provision. Insurance must be from companies able to do business in Georgia and acceptable to the County as follows:
  - a. Certificates must cover:
    - i. Statutory Workers Compensation
      - (1) Employer's liability insurance by accident, each accident \$1,000,000
      - (2) Employer's liability insurance by disease, policy limit \$1,000,000
      - (3) Employer's liability insurance by disease, each employee \$1,000,000
    - ii. Business Auto Liability Insurance with a minimum \$500,000 Combined Single Limit/Each Occurrence (Including operation of non-owned, owned, and hired automobiles).
    - iii. Commercial General Liability Insurance
      - (1) Each Occurrence - \$1,000,000
      - (2) Fire Damage - \$250,000
      - (3) Medical Expense - \$10,000
      - (4) Personal & Advertising Injury - \$1,000,000
      - (5) General Aggregate - \$2,000,000



(6) Products & Completed Operations - \$1,500,000

(7) Contractual Liability where applicable

- b. DeKalb County, GA shall be named as Additional Insured under any General Liability, Business Auto and Umbrella Policies. Coverage shall apply as Primary and non-contributory with Waiver of Subrogation in favor of DeKalb County, Georgia. Such additional insured coverage shall be endorsed to Contractor's policy by attachment of ISO Additional Insured Endorsement forms CG 20 10 10 01 (ongoing operations) and CG 20 37 10 01 (products-completed operations), or form(s) providing equivalent coverage.
- c. This insurance for the County as the additional insured shall be as broad as the coverage provided for the named-insured Contractor. It shall apply as primary insurance before any other insurance or self-insurance, including any deductible, non-contributory, and waiver of subrogation provided to the County as the additional insured.
- d. Contractor agrees to waive all rights of subrogation and other rights of recovery against the County and its elected officials, officers, employees or agents, and shall cause each Subcontractor to waive all rights of subrogation for all coverages.
- e. Certificates shall state that the policy or policies shall not expire, be cancelled or altered without at least sixty (60) days prior written notice to the County.
- f. Contractor understands and agrees that the purchase of insurance in no way limits the liability of the Contractor.
- g. The insurance carrier must have a minimum A.M. Best rating of not less than "A" (Excellent) with a Financial Size Category of VII or better.
- h. Certificates to contain policy number, policy limits and policy expiration date of all policies issued in accordance with this contract.
- i. Certificates to contain the location and operations to which the insurance applies.
- j. Certificates to contain successful contractor's protective coverage for any subcontractor's operations. If this coverage is included in General Liability, please indicate on the Certificate of Insurance.
- k. Certificates to contain successful contractor's contractual insurance coverage. If this coverage is included in the General Liability, please indicate this on the Certificate of Insurance.

1. Certificates shall be issued and delivered to the County and must identify the "Certificate Holder" as follows:

DeKalb County, Georgia  
Director of Purchasing and Contracting  
Maloof Administration Building  
1300 Commerce Drive, 2nd Floor  
Decatur, Georgia 30030

- m. The successful contractor shall be wholly responsible for securing certificates of insurance coverage as set forth above from all subcontractors who are engaged in this work.

#### **X. GEORGIA LAWS GOVERN:**

The laws of the State of Georgia shall govern the construction of this Contract without regard for conflicts of laws. Should any provision of this Contract require judicial interpretation, it is agreed that the court interpreting or construing the same shall not apply a presumption that the terms hereof shall be more strictly construed against one party, by reason of the rule of construction, that a document is to be construed more strictly against the party who itself or through its agent prepared same; it being agreed that the agents of all parties have participated in the preparation hereof, and all parties have had an adequate opportunity to consult with legal counsel. In interpreting this Contract in its entirety, the printed provisions of this Contract, and any additions written or typed hereon, shall be given equal weight, and there shall be no inference by operation of law or otherwise; that any provision of this Contract shall be construed against either party hereto.

#### **Y. VENUE:**

This Agreement shall be deemed to have been made and performed in DeKalb County, Georgia. For the purposes of venue, all suits or causes of action arising out of this Agreement shall be brought in the courts of DeKalb County, Georgia.

#### **Z. COUNTY REPRESENTATIVE:**

The County may designate a representative through whom the Contractor will contact the County. In the event of such designation, said representative shall be consulted and his written recommendation obtained before any request for extra work is presented to the County. Payments to the Contractor shall be made only upon itemized bill submitted to and approved by said representative.

#### **AA. CONTRACTOR'S STATUS:**

The Contractor will supervise and direct the Work, including the Work of all Subcontractors. Only persons skilled in the type of work which they are to perform shall be employed. The Contractor shall, at all times, maintain discipline and good order among his employees, and shall not employ any unfit person or persons or anyone unskilled in the work assigned him. The relationship between the County and the Contractor shall be that

of owner and independent contractor. Other than the consideration set forth herein, the Contractor, its officers, agents, servants, employees, and any Subcontractors shall not be entitled to any County employee benefits including, but not limited to social security, insurance, paid annual leave, sick leave, worker's compensation, free parking or retirement benefits. All services provided by Contractor shall be by employees of Contractor or its Subcontractors and subject to supervision by Contractor. No officer or employee of Contractor or any Subcontractor shall be deemed an officer or employee of the County. Personnel policies, tax responsibilities, social security payments, health insurance, employee benefits and other administrative policies, procedures or requirements applicable to the Work or services rendered under this Contract shall be those of the Contractor, not the County.

**BB. SOLE AGREEMENT:**

This Contract constitutes the sole contract between the County and the Contractor. The terms, conditions, and requirements of this Contract may not be modified. No verbal agreement or conversation with any officer, agent, or employee of the County, either before or after the award of the Contract, shall affect or modify any of the terms or obligations herein contained. No representations, oral or written, shall be binding on the parties unless expressly incorporated herein.

**CC. SEVERABILITY:**

If any provision of this Contract or the application thereof to any person or circumstance shall to any extent be held invalid, then the remainder of this Contract or the application of such provision to persons or circumstances, other than those as to which it is held invalid, shall not be affected thereby, and each provision of this Contract shall be valid and enforced to the fullest extent permitted by law.

**DD. NOTICES:**

Any notice or consent required to be given by or on behalf of any party hereto to any other party hereto shall be in writing and shall be sent to the Director of the Department of Purchasing and Contracting or to the Contractor or his authorized representative on the work site by (a) registered or certified United States mail, return receipt requested, postage prepaid, (b) personal delivery, or (c) overnight courier service. All notices sent to the addresses listed below shall be binding unless said address is changed in writing no less than fourteen days before such notice is sent. Future changes in address shall be effective upon written notice being given by the Contractor to the Director of the Department of Purchasing and Contracting or by the County to the Contractor's authorized representative via certified first class U.S. mail, return receipt requested. Such notices will be addressed as follows:

**If to the County:**

Chief Procurement Officer  
Department of Purchasing and Contracting  
Maloof Administration Building  
1300 Commerce Drive, 2<sup>nd</sup> Floor  
Decatur, Georgia 30030

**If to the Contractor:**

Notices shall be sent to the contact information that is listed in the Bidder's Response to the ITB.

**EE. GEORGIA OPEN RECORDS ACT:**

Without regard to any designation made by the person or entity making a submission, DeKalb County considers all information submitted in response to this invitation or request to be a public record that will be disclosed upon request pursuant to the Georgia Open Records Act, O.C.G.A. §50-18-70 et seq., without consulting or contacting the Responder person or entity making the submission, unless a court order is presented with the submission. Bidders or Responders may wish to consult an attorney or obtain legal advice prior to making a submission.

**FF. COOPERATIVE PROCUREMENT**

The County through the Department of Purchasing & Contracting may permit piggybacks to this contract from other city, county, local authority, agency, or board of education if the vendor will extend the same prices, terms, and conditions to the city. Piggybacking shall only be available where competition was used to secure the contract and only for a period of 12-months following entry, renewal or extension of the contract. This provision shall not apply to any contract where otherwise prohibited or mandated by state law.

## **MINIMUM SPECIFICATIONS**

### **General:**

The Tax Commissioner's Office, Property Appraisal and Voter Registration and Elections request bids for mail and/or print services of Property Tax Statements, Real Estate Division-Annual Assessment Notices, Personal Property-Business Reporting Forms, Personal Property-Freeport Inventory Application, Personal Property-Marine Return, Personal Property-Aircraft Return, Personal Property-Annual Assessment Notices, Election Letters and Election Applications. All processing shall conform to first class pre-sort mailing specifications and/or specifications as required herein by the Tax Commissioner, Property Appraisal and Voter Registration and Elections. All processing must be performed by a single contractor for coordination of mailings and supplies.

### **Scope of Work For TAX COMMISSIONER'S OFFICE ONLY:**

#### **I. MAIL SERVICE OF TAX STATEMENTS**

##### **A. Folding, Inserting, and Sealing**

All tax statements, information sheets, and remittance envelopes shall be folded so that the name, mailing address, and address barcode are displayed through the envelope window. Statements must also be folded on the perforation, but perforation must not be compromised in the folding process. Throughout the printing of the different tax statements, the print lines must not move or float.

##### **B. Print Option**

The Tax Commissioner's office will provide the data file (flat ASCII text or .txt). The Tax Commissioner will rely on contractor to work with a representative from DeKalb County to format data. In depth programming will be required to maneuver the data to ensure that all billing requirements are met. By July 15<sup>th</sup>, two hundred (200) + samples of each bill type must be provided to the Tax Commissioner for quality assurance and data testing. During production runs the Tax Commissioner shall receive proofs daily. Samples must be folded and inserted as if it were the actual production run. In addition to printing, a PDF image is needed for each page/packet of the tax bill. The PDF shall be named with a PIN number and the letter "A" must be appended to the end of the PDF if more than one bill prints. This image shall be provided by the 5<sup>th</sup> business day after print completion.

##### **C. Sorting, Bundling, and Mailing**

The contractor shall be responsible for processing and bundling in accordance with USPS requirements for carrier route sort and zip + 4 mailing including tray tags. Contractor shall deliver completed pieces directly to post office for mailing.

The Tax Commissioner maintains an Atlanta mailing permit account and will provide all funding for actual postage costs. The Tax Commissioner will supply all mailing envelopes and insert materials. All other mailing, shipping, processing, or handling costs are to be included by the contractor in the per-unit bid price.

**D. Tax Commissioner's Representative**

The Tax Commissioner, at his/her discretion, will have a representative ONSITE at the contractor's production facility during inserting, folding, sealing, bundling, mailing, and printing of tax statements. The representative shall be afforded access to the production areas to observe quality control processes. The contractor shall permit the representative to inspect and remove a small quantity of completed documents as a quality control sample. The representative shall receive access to areas where completed work is staged while awaiting delivery to postal office.

**E. Location and Time Tables**

**The contractor shall warrant that all aspects of processing and complete delivery to postal office must be completed within eight (8) days.**

Failure to deliver the completed statements to postal service in the prescribed time frames, without the written authorization of the Tax Commissioner shall result in liquidated damages due from the contractor to DeKalb County. **The damages shall be computed as described under "Liquidated Damages."**

**F. Liquidated Damages**

On first class presort mail items, 2% of the bid price shall be withheld for delivery or performance completed one business day beyond the specified date or elapsed time; and an additional 5% of the bid price for each day thereafter.

**G. Dimensions of Materials**

Final size of tax statement, information sheet, tax return and notices after folding by contractor will be approximately 8-1/2"x 3-1/2".

The remittance envelopes will be standard #9, 8-7/8" x 3-7/8". Mailing envelope will be standard #10, 9-1/2" x 4-1/8", left window with presort postage paid indicia or a standard #10, 9-1/2" x 4-1/8", left window without an indicia.

Weight and dimensions of the completed tax statement (ready for mailing) shall not exceed USPS requirements for first class business mailing.

**H. Pricing**

Invoices shall be based upon actual production quantities.

**I. Location**

The contractor shall provide the Tax Commissioner a secure FTP connection location for file transfer.

**J. Location**

The contractor shall deliver all processed mail items to the Main Post Office, located at 3900 Crown Road SE, Atlanta, 30304 or a location as specified by USPS for bulk-presort mail drop.

**K. Postal Receipts**

The contractor shall obtain and provide the Tax Commissioner with a certified post office receipt for the number of items dropped off after each delivery to the post office. The receipt must be received within five (5) days from the mailing date. The contractor should also provide to the Tax Commissioner an invoice of postage mailed per mailing, for both the mail that is sent on the Tax Commissioner's indicia and what is sent with postage added. This invoice should include the date, type of mailing, total count, and total amount.

**L. Additional Services**

The contractor shall **pick-up** or **accept** from the Tax Commissioner, or its envelope vendors, on or about June of the year the mailing materials for processing of tax statements.

- a. Approximately 350,000 presort stamped mailing window envelopes.
- b. Approximately 700,000 remittance envelopes.
- c. Approximately 25,000 pre-folded brochures.

The contractor shall provide secure storage of mailing envelopes and supplies and will return the remainder of unused supplies, to the DeKalb County Tax Commissioner at 4380 Memorial Drive, Ste 100, Decatur, GA, 30032. The contractor shall supply inventory report of items on site at mail facility. If requested, vendor will destroy excess inventory at DeKalb County Tax Commissioner discretion.

**M. Additional Information**

The Tax Commissioner's Office will make every attempt to update the contractor on any potential scheduling problems. The contractor shall work with representatives of the Tax Commissioner's Office to ensure that mailings are coordinated and distributed to the public in the timeliest manner.

The contractor shall work with the Tax Commissioner's Office and the Information Systems Department to ensure that the bills are generated in the correct order and that the reports, tagging, and traying of mail is in accordance with the USPS. To meet the demands of the USPS, the contractor must have a MERLIN machine on-site with a Detached Mail Unit clerk employed by the USPS.

**N. Ensuring all mailings meet MERLIN and USPS requirements is essential.**

The contractor shall assist DeKalb County in obtaining the most favorable postal rates and optimum delivery time of mailings. Assistance is meant to include, but not be limited to, advice/consultation with the County's I/S Department and/or Tax Commissioner's Office, and testing mail samples on MERLIN.

State Law governs the timetables for generation of tax bills and homestead exemption applications. Due to difficulties in predicting legislative changes, number, appeals, and subsequent approval of the tax digest by the State of Georgia Revenue Department, there is uncertainty associated with these processes. Therefore, the contractor must be prepared to work with the Tax Commissioner's Office to ensure that legally mandated time frames are achieved.

In addition to changes resulting from legislation, the Tax Commissioner's Office may at the request of its customers, periodically change the format and method of mailing tax bills. Major changes in billing formats should not occur more than once annually. Changes to dates for billings may occur during the term of this agreement. The Tax Commissioner's Office will inform the contractor of any anticipated changes in a reasonable time frame.

- O.** The Contractor must be SAS-No. 70 certified and have a proven track record of providing the requirements as stated in this document. References shall be included on pages 44 and/or 45. Certification must be submitted with bid.
- P.** DeKalb County must have the ability to track and report delivery of First Class USPS Mail.
- Q.** Due to the sensitive nature of data provided, all work must be performed onsite at the vendor's location. No third-party use is Acceptable.



**ITEM DESCRIPTIONS FOR PACKAGING  
(PERTAINS TO TAX COMMISSIONER'S OFFICE ONLY)**

<b>Item #</b>	<b>Commodities Or Services</b>	<b>Estimated Volume</b>	<b>Paper Size</b>	<b>Perforation From Bottom</b>	<b>Approx. Time Mailed</b>	<b>Color Of Print</b>	<b>No. Of Inner Envelopes</b>	<b>Insert/ Brochure</b>
1.	Real Property Tax Statements	114,000	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
2.	Real Property Mortgage Tax Statements	140,000	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
3.	Personal Property Statements	15,000	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
4.	Personal Property Appeal Statements	20	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
5.	Appeal Real Property Tax Statements	4000	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
6.	Appeal Real Property Mortgage Tax Statements	3000	8.5"x14"	2 at 3.5" and 7"	August	Red/Black	2	N/A
7.	DeKalb County First Late Notices	35,000	8.5"x11"	1 at 3.5"	October	Black	1	N/A
8.	DeKalb County Second Late Notices	35,000	8.5"x11"	1 at 3.5"	November	Black	1	N/A
9.	Atlanta Real Property Tax Statements	7000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A

**ITEM DESCRIPTIONS FOR PACKAGING  
(PERTAINS TO TAX COMMISSIONER'S OFFICE ONLY)**

(continued)

<b>Item #</b>	<b>Commodities Or Services</b>	<b>Estimated Volume</b>	<b>Paper Size</b>	<b>Perforation From Bottom</b>	<b>Approx. Time Mailed</b>	<b>Color Of Print</b>	<b>No. Of Inner Envelopes</b>	<b>Insert/ Brochure</b>
10.	Atlanta Real Property Mortgage Tax Statements	7000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
11.	Atlanta Personal Property Statements	500	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
12.	Atlanta Appeal Real Property Tax Statements	500	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
13.	Atlanta Appeal Real Property Mortgage Tax Statements	500	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
14.	Atlanta Late Notices	3000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
15.	Homestead Exemption Application	12,000	8.5"x11"	N/A	Varies	Black	1	Brochure
16.	Letters	20,000	8.5"x11"	N/A	Varies	Black	1	Brochure
17.	Intent to LEVY Notice	50,000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
18.	LEVY Notice	25,000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A
19.	Final Notice	10,000	8.5"x11"	1 at 3.5"	Varies	Black	1	N/A

The estimated number of items to be processed during this contract period is an approximate number. The number of items to be processed for each group may vary more or less according to the number of accounts established on the annual tax digest and the subsequent success of pre-notice collection efforts. The Property Tax Statements must follow the specifications listed below.

1. Brochure is pre-folded with double sided print, unfolded = 8.5"x14", folded = 3.5" x 8.5".
2. Inner envelope is standard #9 and Outer envelope is standard #10.
3. Stub/perforation location may change.
4. Service must include providing paper, formatting raw data to form specifications, printing, folding and inserting, NCOA/CASS certification, and postal discount application, including the responsibility for passing the MERLIN examination.
5. Process must be completed within eight (8) days once final file is sent. PDF images must be provided.
6. Intelligent Mail Barcode must be used.
7. Detached USPS Bulk mail unit with full service certification must be available.
8. Account specific QR barcode to be used on item numbers 1 – 17.
9. Sending statements via email should be available on item numbers 1 – 14.
10. Item numbers 18 and 19 need to be send both via certified mail and by USPS first class mail.

**END OF SPECIFICATIONS  
FOR TAX COMMISSIONER'S OFFICE ONLY**

**Scope of Work**  
**For PROPERTY APPRAISAL DEPARTMENT ONLY:**

**II. MAIL SERVICE OF PROPERTY NOTICES**

**A. Folding, Inserting, and Sealing**

Contractor shall supply Standard #10 windowed envelopes with indicia/Permit 422. Annual Notices, Personal Property Returns and Notices, information sheets, and remittance envelopes shall be folded so that the name, mailing address, and address barcode are displayed through the standard #10 envelope window. Throughout the printing of the different notices, the print lines must not move or float through the window of the standard #10 envelope and seal the envelope. The contractor must show proofs/samples fifteen (15) days prior to mailing, that the notice can be folded and inserted in a manner where the postnet barcode and mailing address will show properly through the window of the supplied envelope.

DeKalb County will supply the following:

1. A static letter to be pre-printed on approximately 250,000 sheets, which will become the B-Side of the Annual Assessment Notice.
2. Several files of approximately 15,000 pages each (for a total of approximately 250,000 pages). Each page in this PDF file represents an individual Annual Assessment Notice (the A-Side of the Notice).
3. National Change of Address (NCOA) verification reports, Coding Accuracy Support System (CASS) certification reports, Pre-sort reports, and Tray Tags.

Contractor shall supply and print on 8.5"x11" standard white paper. Contractor shall print, fold, insert, bundle, and mail notices in accordance with the USPS reports supplied in order to meet USPS requirements to obtain the lowest possible postage discount. Contractor shall provide proofs/samples of the notices fifteen (15) days prior to mailing, for approval by the Chief Appraiser or his representative from the Property Appraisal Department as well as a file containing a PDF document of each notice produced. During production runs, proofs shall be produced on a daily basis by the contractor. Each notice must be generated to an Adobe Portable Document Format (PDF) file that does not exceed 70kb in size. Each PDF document will be of the A-Side of the notice and will not include the B-Side. Each account should be a separate PDF document and must have a file name that includes the Account Number and the Year (i.e.: 12345672013.pdf).

**B. Processing Location**

Contractor is required to complete all processing at one single location.

**C. Pickup Location**

Contractor shall provide the Property Appraisal Department a phone number, contact person, and secure FTP connection for dispatch. Contractor shall pick up materials that are supplied by the County from Property Appraisal at the DeKalb County Maloof Annex, 1300 Commerce Drive,

Suite 300, Decatur, Georgia, 30030. Contractor shall pick up materials within 24 hours of being called by a representative of the Property Appraisal Department.

**A. Delivery Location**

Contractor shall deliver all processed mail items to the Decatur Post Office, located at 520 West Ponce De Leon Avenue, Decatur, GA 30030-9998, or other authorized USPS facility, under the permit number 422 for bulk pre-sort mail drop. All processed mail items shall be dropped off on the same date at the same time.

**B. Mailing Deadlines**

Contractor shall guarantee that all aspects of processing and delivery to postal office can be completed within five (5) business days from the pickup date. The pickup date will be approximately May 21st. The mailing date will be approximately May 28th.

Failure to deliver the completed statements to postal service in the prescribed time frame without written authorization from the Property Appraisal Department will result in liquidated damages due from the contractor to the DeKalb County. The damages will be computed as set forth in the Liquidated Damages paragraph.

**C. Liquidated Damages**

On all mail items, 2% of the bid price will be withheld for delivery or performance completed one (1) business day beyond the specified date or elapsed time, and an additional 5% of the bid price for each day thereafter.

In the event that the Property Appraisal Department fails to meet a date for furnishing the notices, the contractor will be granted an automatic extension on a day-for-day basis to complete associated work.

**D. Pricing**

Invoices will be based upon actual production quantities.

**E. Postal Receipts**

The contractor shall obtain and provide the Property Appraisal Department with a certified Post Office receipt of the number of items mailed within two (2) days from the actual mailing date.

**F. Property Appraisal Department's Representative**

Contractors' work site will be subject to DeKalb County inspection prior to and during the processing of the Notices.

**J. Contractor Qualifications**

Contractor shall be SAS-70 certified and have a proven track record of providing the requirements as stated in this request. The bidder shall provide at least three (3) references located on pages 44 and/or 45. The references must be of successful completion of mailings similar in scope, size and complexity to the County's request.

**K. Required Changes via Legislation**

Contractor shall accommodate any required Legislative changes that are implemented during the contract period. The Property Appraisal Department will inform the contractor of changes in a reasonable time frame.

**L.** Due to the sensitive nature of data provided, all work must be performed onsite at the vendor's location. No third-party use is Acceptable.

**M.** The Contractor must be SAS-No. 70 certified and have a proven track record of providing the requirements as stated in this document. References shall be included on pages 44 and/or 45. Certification must be submitted with bid.

**N.** DeKalb County must have the ability to track and report delivery of First Class USPS Mail.

**O.** Due to the sensitive nature of data provided, all work must be performed onsite at the vendor's location. No third-party use is Acceptable.

**ITEM DESCRIPTIONS FOR PACKAGING**  
**(PERTAINS TO PROPERTY APPRAISAL DEPARTMENT ONLY – Items 20-25)**

<b>Item #</b>	<b>Commodities Or Services</b>	<b>Estimated Volume</b>	<b>Paper Size</b>	<b>Perforation From Bottom</b>	<b>Approx. Time Mailed</b>	<b>Color Of Print</b>	<b>No. Of Inner Envelopes</b>	<b>Insert/ Brochure</b>
20.	Real Estate Division Annual Assessment Notices	250,000	8.5" x 11"	None	May	Black	0	1 Sheet printed front and back. Back side is static.
21.	Personal Property Business Reporting Forms	19,000	8.5"x11"	None	January	Black/Red	1	2 Sheets printed Front and Back and 1 additional instruction sheet printed front only
22.	Personal Property Freeport Inventory Application	450	8.5"x11"	None	January	Black/Red	1 with Blue Ink 9" x 4" Vendor prepares	1 Sheet printed front and back
23.	Personal Property Marine Return	200	8.5"x11"	None	January	Black/Red	1 With blue Ink 9" x 4" Vendor prepares	1 Sheet printed front and back
24.	Personal Property Aircraft Return	300	8.5"x11"	None	January	Black/Red	1 With blue Ink 9" x 4" Vendor prepares	1 Sheet printed front and back
25.	Personal Property Annual Assessment Notices	5,000	8.5"x11"	None	June	Black	1	1 Sheet printed front and back

**A. Real Estate Division – One Mailing Per Year**

1. Annual Assessment Notice – with the following specifications:
  - a) The Annual Assessment Notice consists of 1 sheet, 8.5” x11” paper, printed front and back, using black ink only.
  - b) Approximately 250,000 Notices are generated each year, usually mailed in mid to late May.
  - c) The back is a static information page, same for all 250,000 parcels, which will change from year to year.
  - d) The front is a template created by the contractor, populated from a flat file provided by the county, unique for each parcel.

**B. Personal Property Division – Two mailings per year**

1. Business Reporting Forms, Freeport Application, Aircraft Return and Marine Return – with the following specifications:
  - a) The Business Reporting forms consist of three sheets 8.5”x11”, two sheets printed front and back and an additional instruction sheet printed front only. These forms are printed using red and black ink.
  - b) Freeport Inventory Application is one sheet 8.5”x11” printed front and back using red and black ink.
  - c) Marine Returns are two sheets 8.5”x11” printed front and back using red and black ink.
  - d) Aircraft Returns are two sheets 8.5”x11” printed front and back using red and black ink.
  - e) A return envelope printed with blue ink measuring 9” long by 4” wide, which vendor shall prepare.
  - f) DeKalb County will supply the outside white envelope with pre-paid postage for the mailings.
  - g) These mailings usually occurs the First of January.
2. Annual Assessment Notice:
  - a) Consists of 1 sheet document 8.5”x11” printed front and back using black ink only.
  - b) DeKalb County will supply the outside white envelopes with pre-paid postage for the mailings.
  - c) This mailing usually occurs at the end of June.

**NOTE: All dates are approximate and may vary. Prospective bidders must be able to provide complete mail processing services according to specifications for all areas.**

**END OF SPECIFICATIONS  
FOR PROPERTY APPRAISAL DEPARTMENT ONLY**



**Scope of Work For  
VOTER REGISTRATION & ELECTIONS (VR&E) ONLY:**

**III. MAIL SERVICE OF ELECTION CYCLE DOCUMENTS**

**A. Folding, Inserting, and Sealing**

Election Cycle Letter and Absentee Ballot Application envelopes shall be folded so that the name, mailing address, and address barcode are displayed through the standard #10 envelope window and not move or float through the window of the standard #10 envelope and seal the envelope. Each envelope will include two (2) documents as both the Election Cycle Letter and Absentee Ballot Application. The contractor must show proofs/samples fifteen (15) days prior to mailing, that the notice can be folded and inserted in a manner where the mailing address will show properly through the window of the envelope.

Contractor shall supply and prepare the #10 envelopes with indicia.

DeKalb County VR&E will supply 1) the flash drive of data required for addressing the Election Cycle Letter and 2) a proof for the front of the #10 envelope.

Contractor shall supply and print on 8.5"x11" standard white paper. Contractor shall print, fold, insert, bundle, and mail notices in accordance with the USPS reports supplied in order to meet USPS requirements to obtain the lowest possible postage discount. Contractor shall provide proofs/samples of the notices fifteen (15) days prior to mailing, for approval by the Director of Voter Registration and Elections, or his representative from VR&E.

**B. Processing Location**

Contractor is required to complete all processing at one single location.

**C. Delivery Location**

Contractor shall deliver all processed mail items for VR&E to the Decatur Post Office, located at 520 West Ponce De Leon Avenue, Decatur, GA 30030-9998 or other authorized USPS facility, under the Voter Registration & Elections Permit Number 465 for bulk pre-sort mail drop. All processed mail items shall be dropped off on the same date at the same time.

**D. Mailing Deadlines**

Contractor shall guarantee that all aspects of processing and delivery to postal office can be completed within five (5) business days from the date of the VR&E representative's request.

Failure to deliver the completed statements to postal service in the prescribed time frame without written authorization from VR&E will result in liquidated damages due from the contractor to the DeKalb County. The damages will be computed as set forth in the Liquidated Damages paragraph.

**E. Liquidated Damages**

On all mail items, 2% of the bid price will be withheld for delivery or performance completed one (1) business day beyond the specified date or elapsed time, and an additional 5% of the bid price for each day thereafter.

In the event that VR&E fails to meet a date for furnishing the notices, the contractor will be granted an automatic extension on a day-for-day basis to complete associated work.

**F. Pricing**

Invoices will be based upon actual production quantities.

**G. Postal Receipts**

The contractor shall obtain and provide VR&E with a certified Post Office receipt of the number of items mailed within two (2) days from the actual mailing date.

**H. VRE Department's Representative**

Contractors' work site will be subject to DeKalb County inspection prior to and during the processing of the Notices.

**I. Contractor Qualifications**

Contractor shall be SAS-70 certified and have a proven track record of providing the requirements as stated in this request. The bidder shall provide at least three (3) references located on pages 44 and/or 45. The references must be of successful completion of mailings similar in scope, size and complexity to the County's request.

**J. Required Changes via Legislation**

Contractor shall accommodate any required Legislative changes that are implemented during the contract period. VR&E will inform the contractor of changes in a reasonable time frame.

- K.** The Contractor must be SAS-No. 70 certified and have a proven track record of providing the requirements as stated in this document. References shall be included on pages 44 and/or 45. Certification must be submitted with bid.
- L.** DeKalb County must have the ability to track and report delivery of First Class USPS Mail.
- M.** Due to the sensitive nature of data provided, all work must be performed onsite at the vendor's location. No third-party use is Acceptable.

**ITEM DESCRIPTIONS FOR PACKAGING  
(PERTAINS TO VOTER REGISTRATION & ELECTIONS ONLY: Items 26-27)**

<b>Item #</b>	<b>Commodities Or Services</b>	<b>Estimated No. Of Units</b>	<b>Paper Size</b>	<b>Perforation From Bottom</b>	<b>Approx. Time Mailed</b>	<b>Color Of Print</b>	<b>No. Of Inner Envelopes</b>	<b>Insert/ Brochure</b>
<b>26.</b>	<i>Election Cycle Letter</i>	<b>240,000</b>	<b>8.5" X 11"</b>	<b>None</b>	<b>March</b>	<b>Black</b>	<b>None</b>	<b>1 sheet</b>
<b>27.</b>	<i>Absentee Ballot Application</i>	<b>240,000</b>	<b>8.5" X 11"</b>	<b>None</b>	<b>March</b>	<b>Black</b>	<b>None</b>	<b>1 sheet</b>

**END OF SPECIFICATIONS  
FOR VOTER REGISTRATION & ELECTIONS ONLY**

**\*\*\* PRICE SCHEDULE (Pages 37-40) MUST BE SUBMITTED IN A SEPARATE SEALED ENVELOPE OR BIDDER WILL BE DEEMED NON-RESPONSIVE AND WILL NOT BE CONSIDERED FOR AWARD. INCLUDING THE PRICE SCHEDULE IN ANY AREA OUTSIDE OF THE SEPARATE SEALED ENVELOPE WILL RESULT IN THE BID BEING DEEMED NON-RESPONSIVE.\*\*\***

**PRICE SCHEDULE**  
(No. 1 of 3)

**(TAX COMMISSIONER'S OFFICE ONLY: Item Nos. 1-19)**

Print and Mail Service of Property Tax Statements to be completed in accordance with the Minimum Specifications. All items will have one (1) page printed.

ITEM NO.	COMMODITIES OR SERVICES	ESTIMATED VOLUME	UNIT	UNIT PRICE	AMOUNT
1.	Real Property Tax Statements	115,000	M Set	\$_____.	\$_____.
2.	Real Property Mortgage Tax Statements	140,000	M Set	\$_____.	\$_____.
3.	Personal Property Statements	15,000	M Set	\$_____.	\$_____.
4.	Personal Property Appeal Statements	20	M Set	\$_____.	\$_____.
5.	Appeal Real Property Tax Statements	5,000	M Set	\$_____.	\$_____.
6.	Appeal Real Property Mortgage Tax Statements	8,000	M Set	\$_____.	\$_____.
7.	DeKalb County First Late Notice	35,000	M Set	\$_____.	\$_____.
8.	DeKalb County Second Late Notices	35,000	M Set	\$_____.	\$_____.
9.	Atlanta Real Property Tax Statements	7,000	M Set	\$_____.	\$_____.
10.	Atlanta Real Property Mortgage Tax Statements	7,000	M Set	\$_____.	\$_____.

## PRICE SCHEDULE

(No. 1 of 3 - continued)

**(TAX COMMISSIONER'S OFFICE ONLY: Item Nos. 1-19)**

Print and Mail Service of Property Tax Statements to be completed in accordance with the Minimum Specifications. All items will have one (1) page printed.

ITEM NO.	COMMODITIES OR SERVICES	ESTIMATED VOLUME	UNIT	UNIT PRICE	AMOUNT
11.	Atlanta Personal Property Statements	500	M Set	\$_____.	\$_____.
12.	Atlanta Appeal Real Property Tax Statements	500	M Set	\$_____.	\$_____.
13.	Atlanta Appeal Real Property Mortgage Tax Statements	500	M Set	\$_____.	\$_____.
14.	Atlanta Late Notices	3,000	M Set	\$_____.	\$_____.
15.	Homestead Exemption Applications	12,000	M Set	\$_____.	\$_____.
16.	Letters	20,000	M Set	\$_____.	\$_____.
17.	Intent to LEVY Notices	50,000	M Set	\$_____.	\$_____.
18.	LEVY Notices	25,000	M Set	\$_____.	\$_____.
19.	Final Notices	10,000	M Set	\$_____.	\$_____.
<b>SUB-TOTAL (Items 1-19):</b> Bidder add prices in "AMOUNT" column for <b>TAX COMMISSIONER'S OFFICE ONLY.</b>					\$_____.

## PRICE SCHEDULE

(No. 2 of 3)

(PROPERTY APPRAISAL DEPARTMENT ONLY: Item Nos. 20-25)

Print and Mail Service of Property Appraisal Statements to be completed in accordance with the Minimum Specifications.

ITEM NO.	COMMODITIES OR SERVICES	ESTIMATED NUMBER OF UNITS	UNIT	UNIT PRICE	AMOUNT
20.	Real Property Annual Assessment Notices	250,000	M Set	\$_____.	\$_____.
21.	Personal Property Returns - Business Reporting Form	19,000	M Set	\$_____.	\$_____.
22.	Personal Property Returns - Freeport Application	450	M Set	\$_____.	\$_____.
23.	Personal Property Returns –Marine	200	M Set	\$_____.	\$_____.
24.	Personal Property Returns -Aircraft	300	M Set	\$_____.	\$_____.
25.	Personal Property Annual Assessment Notices	5000	M Set	\$_____.	\$_____.
<b>SUB-TOTAL (Items 20-25):</b> Bidder add prices in “AMOUNT” column for <b>PROPERTY APPRAISAL DEPARTMENT ONLY.</b>					\$_____.

## PRICE SCHEDULE

(No. 3 of 3)

### (VOTER REGISTRATION & ELECTIONS ONLY: Items 26-27)

Print and Mail Service for Voter Registration & Elections to be completed in accordance with the Minimum Specifications.

Item #	COMMODITIES OR SERVICES	ESTIMATED VOLUME	UNIT	UNIT PRICE	AMOUNT
26.	Election Cycle Letter	240,000	M Set	\$ _____	\$ _____
27.	Absentee Ballot Application	240,000	M Set	\$ _____	\$ _____
<b>SUB-TOTAL (Items 26-27):</b> Bidder add prices in “AMOUNT” column for <b>VOTER REGISTRATION AND ELECTIONS ONLY.</b>					\$ _____
<b>GRAND TOTAL (Items 1-27)</b>					\$ _____



## **ABBREVIATIONS**

SAS –	Statement on Auditing Standards
NCOA –	National Change of Address
MERLIN -	Mail Evaluation Readability Lookup Instrument
USPS –	United States Postal Service
PDF –	Portable Document Format
CASS -	Coding Accuracy Support System
PIN –	Personal Identification Number
M Set –	“M” indicates a quantity of one thousand (1,000). “Set” is one individual mailing consisting of one or more envelopes and contents.

## ACKNOWLEDGEMENT FORM

I, the undersigned, acknowledge that I have read the Bid Document in its entirety and agree to conform to its every requirement. I further acknowledge that failure to prepare, submit, or execute this bid in the exact manner requested will be just cause to reject my entire bid.

\_\_\_\_\_  
Name of Business Entity Submitting Bid

\_\_\_\_\_  
Print Name and Title of Authorized Signer

\_\_\_\_\_  
Business Entity Street Address

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Business Entity City, State and Zip Code

\_\_\_\_\_  
Contact Person's Phone Number

\_\_\_\_\_  
Business Entity County

\_\_\_\_\_  
Contact Person's E-mail Address

- Bidder acknowledges addendum(s): No. 1\_\_, No. 2\_\_, No. 3\_\_ (If Applicable) \_\_\_\_\_ (Initial)
- Bidder acknowledges that this bid is valid for 90 days from and including \_\_\_\_\_ (Initial)  
the bid opening date.
- Bidder acknowledges that bid meets or exceeds minimum specifications. \_\_\_\_\_ (Initial)  
Any deviation from minimum specifications must be explained, in detail,  
by bidder as to how the bid does not meet the exact specifications.
- Bidder acknowledgement of Revisions to the above Terms and Conditions:
  - No revisions \_\_\_\_\_ (Initial)
  - There are revisions and they are included with the bid submittal \_\_\_\_\_ (Initial)

The above acknowledgment must be properly signed and firmly attached to your bid. The acknowledgment becomes a part of your bid and without it your bid is not be complete and will be subject to rejection.

**THIS PAGE MUST BE RETURNED WITH YOUR BID. FAILURE TO SUBMIT THIS COMPLETED FORM WILL RESULT IN YOUR BID BEING DEEMED NON-RESPONSIVE.**

## **ATTACHMENT A**

### **REQUIRED DOCUMENTS CHECKLIST**

Bidder shall complete and submit the following documents with their bid:

<b>Bid Page No.</b>	<b>Title</b>	<b>Check This Box If Included With Bid</b>
42	Bid Acknowledgement Form*	
43	Required Documents Checklist	
44	Contractor Reference and Release Form*	
45	Subcontractor Reference and Release Form, if applicable**	
46	Contractor & Subcontractor Evidence of Compliance	
47	Contractor Affidavit*	
48	Subcontractor Affidavit, if applicable**	
49-57	LSBE - Exhibits A and/or B of Attachment G*	
59	New Employee Tracking Form	
58	First Source Jobs Acknowledgement Form	
23-24, 27 and 41	MERLIN Machine On-Site with Vendor	
24, 30, 34-35 and 41	Statement on Auditing Standards (SAS)-No. 70 Certification	

**\*If these mandatory forms are not completed and submitted with the bid, the bidder will be deemed non-responsive.**

**\*\*These forms are applicable if a subcontractor will be utilized to fulfill the requirements of this contract. If these forms are applicable, they must be completed and submitted along with the bid. Failure to submit these forms, if applicable, will result in the bidder being deemed non-responsive.**

I, the undersigned, acknowledge that I have included the requested documents as listed above.

---

Printed Name

---

Signature

## **ATTACHMENT B**

### **CONTRACTOR REFERENCE AND RELEASE FORM**

List below at least three (3) references, including company name, contact name, address, email address, telephone numbers and contract period who can verify your experience and ability to perform the type(s) of product(s)/ service(s) listed in the solicitation.

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

### **REFERENCE CHECK RELEASE STATEMENT**

You are authorized to contact the references provided above for purposes of this ITB.

Signed \_\_\_\_\_ Title \_\_\_\_\_  
(Authorized Signature of Bidder)  
Company Name \_\_\_\_\_ Date \_\_\_\_\_

## **ATTACHMENT C**

### **SUBCONTRACTOR REFERENCE AND RELEASE FORM**

List below at least three (3) references, including company name, contact name, address, email address, telephone numbers and contract period who can verify your experience and ability to perform the type(s) of product(s)/ service(s) listed in the solicitation.

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

Company Name	Contract Period		
Contact Person Name and Title	Telephone Number (include area code)		
Complete Primary Address	City	State	Zip Code
Email Address	Fax Number (include area code)		
Project Name and Description			

### **REFERENCE CHECK RELEASE STATEMENT**

You are authorized to contact the references provided above for purposes of this ITB.

Signed \_\_\_\_\_ Title \_\_\_\_\_  
(Authorized Signature of Bidder)

Company Name \_\_\_\_\_ Date \_\_\_\_\_

## **ATTACHMENT D**

### **CONTRACTOR & SUBCONTRACTOR EVIDENCE OF COMPLIANCE:**

- (1) County contracts for the physical performance of services within the state of Georgia shall include the following provisions: <sup>1</sup>
  - a. the contractor has registered with and is authorized to use the federal work authorization program to verify information on all newly hired employees or subcontractors;
  - b. by affidavit, the contractor must attest to the contractor's name, address, user identification number, date of authorization, and verification of the continual participation throughout the contract period, and
  - c. the affidavit shall become a part of the covered contract and must be attached.
- (2) No contractor or subcontractor who enters into a contract with the County shall enter into such a contract or subcontract in connection with the physical performance of services within Georgia unless the contractor or subcontractor registers and participates in the federal work authorization program to verify information of all newly hired employees. Any employee, contractor, or subcontractor of such contractor or subcontractor shall also be required to satisfy the requirements of O.C.G.A. § 13-10-91, as amended.
- (3) Upon contracting with a new subcontractor, a contractor or subcontractor shall, as a condition of any contract or subcontract entered into pursuant to O.C.G.A. § 13-10-91, as amended, agree to provide the County with notice of the identity of any and all subsequent subcontractors hired or contracted by the contractor or subcontractor. Such notice shall be provided within five (5) business days of entering into a contract or agreement for hire with any subcontractor. Such notice shall include an affidavit from each subsequent contractor attesting to the subcontractor's name, address, user identification number, and date of authorization to use the federal work authorization program.
- (4) An affidavit shall be considered an open public record; provided, however, that any information protected from public disclosure by federal law or by Article 4 of Chapter 28 of Title 50 shall be redacted. Affidavits shall be maintained by the County for five years from the date of receipt.
- (5) To verify compliance, the contractor agrees to participate in random audits conducted by the Commissioner of the Georgia Department of Labor. The results of the audits shall be published on the [www.open.georgia.gov](http://www.open.georgia.gov) website, and on the Department of Labor's website no later than December 31 of each year.
- (6) Any person who knowingly and willfully makes a false, fictitious, or fraudulent statement in an affidavit submitted pursuant to O.C.G.A. § 13-10-91 shall be guilty of a violation of Code § 16-10-20 and, upon conviction, shall be punished as provided in such section. Contractors and subcontractors convicted for false statements based on a violation of such section shall be prohibited from bidding on or entering into any public contract for twelve (12) months following such conviction.

---

<sup>1</sup> O.C.G.A. § 13-10-91, as amended

## **ATTACHMENT E**

### **CONTRACTOR AFFIDAVIT**

By executing this affidavit, the undersigned verifies its compliance with O.C.G.A. § 13-10-91, as amended, stating affirmatively that the individual, firm or corporation which is contracting with DEKALB COUNTY, GA, a political subdivision of the State of Georgia, has registered with and is participating in a federal work authorization program\* [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603, in accordance with the applicability provisions and deadlines established in O.C.G.A. § 13-10-91, as amended]. The affiant agrees to continue to use the federal work authorization program throughout the contract period.

The undersigned further agrees that, should it employ or contract with any subcontractor(s) in connection with the physical performance of services pursuant to this contract with the COUNTY, contractor will secure from such subcontractor(s) similar verification of compliance with O.C.G.A. § 13-10-91, as amended, on the Subcontractor Affidavit form. Contractor further agrees to maintain records of such compliance and provide a copy of each such verification to the COUNTY, within five (5) days from when the subcontractor(s) is retained to perform such service.

\_\_\_\_\_  
BY: Authorized Officer or Agent  
(Bidder's Name)

\_\_\_\_\_  
Federal Work Authorization  
Enrollment Date

\_\_\_\_\_  
Title of Authorized Officer or Agent of Bidder

\_\_\_\_\_  
Identification Number

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

\_\_\_\_\_  
Address (\* do not include a post office box)

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_, DAY OF \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_

## ATTACHMENT F

### SUBCONTRACTOR AFFIDAVIT

By executing this affidavit, the undersigned verifies its compliance with O.C.G.A. § 13-10-91, as amended, stating affirmatively that the individual, firm, or corporation which is engaged in the physical performance of services under a contract with \_\_\_\_\_ (name of contractor) on behalf of DEKALB COUNTY, GA, a political subdivision of the State of Georgia, has registered with and is participating in a federal work authorization program\* [any of the electronic verification of work authorization programs operated by the United States Department of Homeland Security or any equivalent federal work authorization program operated by the United States Department of Homeland Security to verify information of newly hired employees, pursuant to the Immigration Reform and Control Act of 1986 (IRCA), P.L. 99-603, in accordance with the applicability provisions and deadlines established in O.C.G.A. § 13-10-91, as amended]. The affiant agrees to continue to use the federal work authorization program throughout the contract period.]

\_\_\_\_\_  
BY: Authorized  
Work Authorization  
(Bidder's Name)

\_\_\_\_\_  
Officer or Agent Federal

Enrollment Date

\_\_\_\_\_  
Title of Authorized Officer or Agent of Bidder Identification

\_\_\_\_\_  
Number

\_\_\_\_\_  
Printed Name of Authorized Officer or Agent

\_\_\_\_\_  
Address (\* do not include a post office box)

SUBSCRIBED AND SWORN  
BEFORE ME ON THIS THE

\_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_\_



## **ATTACHMENT G**

### **DEKALB FIRST LSBE INFORMATION WITH EXHIBITS A – B**

#### **SCHEDULE OF LOCAL SMALL BUSINESS ENTERPRISE PARTICIPATION OPPORTUNITY TRACKING FORM**

The Chief Executive Officer and the Board of Commissioners of DeKalb County believe that it is important to encourage the participation of small and local businesses in the continuing business of County government; and that the participation of these types of businesses in procurement will strengthen the overall economic fabric of DeKalb County, contribute to the County's economy and tax base, and provide employment to local residents. Therefore, the Chief Executive Officer and the Board of Commissioners have made the success of local small businesses a permanent goal of DeKalb County by implementing the DeKalb First Local Small Business Enterprise Ordinance.

#### **PROVISIONS OF DEKALB FIRST LOCAL SMALL BUSINESS ENTERPRISE (LSBE) ORDINANCE**

Percentage of LSBE Participation Required
20% of Total Award

Certification Designation	Request For Proposals (RFP)
LSBE Within DeKalb (LSBE-DeKalb)	Ten (10) Preference Points
LSBE Outside DeKalb (LSBE-MSA)	Five (5) Preference Points
Demonstrated GFE	Two (2) Preference Points

Certified Local Small Business Enterprises (LSBEs) located within DeKalb County and prime contractors utilizing LSBEs that are locally-based inside DeKalb County shall receive ten (10) points in the initial evaluation of their response to any Request for Proposal. Certified LSBEs located outside of DeKalb County but within the nine (9) County Metropolitan Statistical Area (MSA) consisting of Cherokee, Clayton, Cobb, Douglas, Fayette, Fulton, Gwinnett, Henry and Rockdale Counties shall receive five (5) points in the initial evaluation of their response to any Request for Proposal. Prime Contractors who demonstrate sufficient good faith efforts in accordance with the requirements of the ordinance shall be granted two (2) points in their initial evaluation of responses to any Request for Proposal. Pro-rated points shall be granted where a mixture of LSBE-DeKalb and LSBE MSA firms are utilized. Utilization of each firm shall be based upon the terms of the qualified sealed solicitation.

Prime Contractor(s) deemed responsible and remains responsive to an Invitation to Bid (ITB) because they are either a certified LSBE-DeKalb or LSBE-MSA firm or has obtained 20% participation of an LSBE-DeKalb or LSBE-MSA firm, submits the lowest bid price shall be deemed the lowest, responsive and responsible bidder.

Prime Contractor(s) deemed responsible and remains responsive to an Invitation to Bid (ITB) and documented good faith efforts, submits a lower bid price than a Prime Contractor that achieved 20% LSBE participation, or otherwise required benchmark, then the Prime Contractor who actually met the benchmark will be given the opportunity to match the lowest bid price of the Prime Contractor who only made good

faith efforts. Prime Contractor(s) who choose **not** to match the lowest bid price, then the Prime Contractor who made the good faith efforts will be deemed the lowest, responsive and responsible bidder.

For all qualified sealed solicitations, the Director of Purchasing and Contracting, DeKalb County Government, shall determine if the bidder/proposer has included written documentation showing that at least twenty percent (20%) of the total contract award will be performed by a certified LSBE. This written documentation shall be in the form of a notarized Schedule of LSBE Participation (Attached hereto as “Exhibit A”.) For all contracts, a signed letter of intent from all certified LSBEs describing the work, material, equipment and/or services to be performed or provided by the LSBE(s) and the agreed upon percentage shall be due with the bid or proposal documents and included with “Exhibit A”. The certified vendor list establishes the group of Certified LSBE’s from which the bidder/proposer must solicit subcontractors for LSBE participation. This list can be found on our website <https://www.dekalbcountyga.gov/purchasing> or obtained from the Special Projects LSBE Program team.

Prime Contractors failing to meet the LSBE benchmark must document and demonstrate Good Faith Efforts in accordance with the attached “Checklist for Good Faith Efforts” portion of “Exhibit A.” The notarized Schedule of LSBE Participation shall be due and submitted with each bid or proposal. Failure to achieve the LSBE benchmark or demonstrate good faith efforts shall result in a bid or proposal being rejected. Prime Contractors that fail to attend the mandatory LSBE meeting in person or via video conference shall mean that the Prime Contractor has not demonstrated sufficient good faith efforts and its bid or proposal if submitted, shall be deemed non-responsive without any further review.

Upon award, Prime Contractors are required to submit a report detailing LSBE Sub-Contractor usage with each request for payment and not less than on a monthly basis. Prime Contractors shall ensure that all LSBE sub-contractors have been paid within seven (7) days of the Prime’s receipt of payment from the County. Failure to provide requested reports/documentation shall constitute a material breach of contract, entitling the County to terminate the Contract for default or pursue other remedies. LSBE sub-contractors must confirm payments received from the Prime(s) for each County contract they participate in.

For eligible bids/proposals valued over \$5,000,000.00, the Mentor-Protégé provision of the Ordinance shall apply. Prime Contractors must agree to become mentors and take on an LSBE protégé in an effort to enhance the potential of future LSBEs. Qualifying projects shall be performed by both Mentor and Protégé through a subcontract between both parties. This requirement is in addition to all other applicable sections of the DeKalb First Ordinance. Please review the ordinance, section 2-214 or contact the LSBE Program Representative for detailed information regarding this initiative.

## **EXHIBIT A**

### **SCHEDULE OF DEKALB FIRST LOCAL SMALL BUSINESS ENTERPRISE PARTICIPATION OPPORTUNITY TRACKING FORM**

As specified, Bidders and Proposers are to present the details of LSBE participation below:

PRIME BIDDER/PROPOSER \_\_\_\_\_

SOLICITATION NUMBER: **ITB 20-101238**

TITLE OF UNIT OF WORK: **PRINT AND MAIL SERVICE FOR PROPERTY TAX &  
APPRAISAL STATEMENTS AND ELECTION DOCUMENTS**

1. My firm, as the prime bidder/proposer on this unit of work, is a certified (check all that apply):  
\_\_\_\_LSBE-DeKalb    \_\_\_\_LSBE-MSA
2. If you are a Certified LSBE-DeKalb or MSA, please indicate below the percentage of that your firm will carry out directly: \_\_\_\_\_.
3. If the prime bidder/proposer is a joint venture, please describe below the nature of the joint venture and level of work and percentage of participation to be provided by the LSBE-DeKalb or MSA joint venture firm.  
  
\_\_\_\_\_  
  
\_\_\_\_\_

4. List the LSBE-DeKalb or MSA subcontractors and/or firms (including suppliers) to be utilized in of this contract, if awarded. No changes can be made in the subcontractors listed below without the prior written approval of the County. Please attach a signed letter of intent from all certified LSBEs describing the work, materials, equipment or services to be performed and/or provided and the agreed upon percentage of work to be performed. A Letter of Intent form is attached hereto as "Exhibit B".

Name of Company	
Address	
Telephone	
Fax	
Contact Person	
Indicate certification status and attach proof of certification: LSBE-DeKalb/LSBE-MSA	
Description of services to be performed	
Percentage of work to be performed	

Name of Company	
Address	
Telephone	
Fax	
Contact Person	
Indicate certification status and attach proof of certification: LSBE-DeKalb/LSBE-MSA	
Description of services to be performed	
Percentage of work to be performed	

Name of Company	
Address	
Telephone	
Fax	
Contact Person	
Indicate certification status and attach proof of certification: LSBE-DeKalb/LSBE-MSA	
Description of services to be performed	
Percentage of work to be performed	

Name of Company	
Address	
Telephone	
Fax	
Contact Person	
Indicate certification status and attach proof of certification: LSBE-DeKalb/LSBE-MSA	
Description of services to be performed	
Percentage of work to be performed	

Please attach additional pages, if necessary.

**EXHIBIT A, CONT'D**  
**DEKALB COUNTY**  
**CHECKLIST FOR GOOD FAITH EFFORTS**

A bidder/proposer that does not meet the County's LSBE participation benchmark is required to submit documentation to support all "Yes" responses as proof of "good faith efforts." Please indicate whether or not any of these actions were taken:

	Yes	No	Description of Actions
1.			Prime Contractors shall attend a <b>MANDATORY LSBE</b> Meeting in person or via video conference within two-weeks of advertisement of the solicitation.
2.			Provide a contact log showing the company's name, contact person, address, email and contact number (phone or fax) used to contact the proposed certified subcontractors, nature of work requested for quote, date of contact, the name and title of the person making the effort, response date and the percentage of work.
3.			Provide interested LSBEs via email, of any new relevant information, if any, at least 5 business days prior to submission of the bid or proposal.
4.			Efforts made to divide the work for LSBE subcontracting areas likely to be successful and to identify portions of work available to LSBEs consistent with their availability. Include a list of divisions of work not subcontracted and the corresponding reasons for not including them. The ability or desire of a bidder/proposer to perform the contract work with its own organization does not relieve it of the responsibility to make good faith efforts on all scopes of work subject to subcontracting.
5.			Efforts were made to assist potential LSBE subcontractors meet bonding, insurance, or other governmental contracting requirements. Where feasible, facilitating the leasing of supplies or equipment when they are of such a specialized nature that the LSBE could not readily and economically obtain them in the marketplace.
6.			Communication via email or phone with DeKalb First Program Staff seeking assistance in identifying available LSBEs. Provide DeKalb First Program Staff representative name and title, and date of contact.
7.			For all contracts, a signed letter of intent from all certified LSBEs describing the work, materials, equipment or services to be performed or provided by the LSBE(s) and the agreed upon LSBE participation percentage shall be due with the bid or proposal documents.
8.			Other Actions, to include Mentor/Protégé commitment for solicitations \$5M and above (specify):

Please explain all "no" answers above (by number):

---



---



---

---

---

---

---

---

---

---

- a. This list is a guideline and by no means exhaustive. The County will review these efforts, along with attached supporting documents, to assess the bidder/proposer's efforts to meet the County's LSBE Participation benchmark. If you require assistance in identifying certified, bona fide LSBEs, please contact the Purchasing and Contracting Department - DeKalb First Program the LSBE Program representatives at DekalbLFirstLSBE@dekalbcountyga.gov or (404) 371-4770.

## **EXHIBIT A, CONT'D**

### **DEKALB FIRST LOCAL SMALL BUSINESS ENTERPRISE SCHEDULE OF PARTICIPATION OPPORTUNITY TRACKING FORM**

#### **Bidder/Proposer Statement of Compliance**

Bidder(s)/Proposer(s) hereby state that they have read and understand the requirements and conditions as set forth in the objectives and that reasonable effort were made to support the County in providing the maximum practicable opportunity for the utilization of LSBEs consistent with the efficient and economical performance of this contract. The Bidder and any subcontractors shall file compliance reports at reasonable times and intervals with the County in the form and to the extent prescribed by the Director of DeKalb County Purchasing and Purchasing and Contracting Department. Compliance reports filed at such times as directed shall contain information as to the employment practices, policies, programs and statistics of Contractors and their subcontractors.

#### **1. Non-Discrimination Policy**

- a. During the performance of this agreement, Contractor agrees to conform to the following Non-Discrimination Policy adopted by the County.
- b. Contractor shall not discriminate against any employee or applicant for employment because of race, color, religion, sex, national origin, or disability. The Contractor will take action to ensure that applicants are employed, and the employees are treated during employment without regard to their race, color, religion, sex, national origin, or disability. Such action shall include, but not be limited to, the following:
  - (1) Employment, upgrading, demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Contractor agrees to post in conspicuous places available to employees and applicants for employment, notices to be provided setting forth provisions of this non-discrimination clause.
  - (2) Contractor shall, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, national origin, or disability.
- c. Without limiting the foregoing, Contractor shall not discriminate on the basis of disability in the admission or access to, or treatment or employment in, the programs and activities, which form the subject of the contract. The Contractor will take action to ensure that applicants for participation in such programs and activities are considered without regard to disability. Such action shall include, but not be limited to, the following:
  - (1) Contractor agrees to post in conspicuous places available to participants in its programs and activities notices to be provided setting forth the provisions of this non-discrimination clause.
  - (2) Contractor shall, in all solicitations or advertisements for programs or activities, which are the subject of the contract, state that all qualified applicants will receive consideration for participation without regard to disability.

#### **2. Commitment**

The undersigned certifies that he/she has read, understands, and agrees to be bound by the bid specifications, including the accompanying Exhibits and other terms and conditions of the

Invitation to Bid and/or Request for Proposal regarding LSBE utilization. The undersigned further certifies that he/she is legally authorized by the bidder or responder to make the statements and representations in Exhibit A and that said statements and representations are true and correct to the best of his/her knowledge and belief. The undersigned will enter into formal agreement(s) with the LSBE(s) listed in this Exhibit A, which are deemed by the owner to be legitimate and responsible LSBEs. Said agreement(s) shall be for the work and contract with the Prime Contractor. The undersigned understands and agrees that if any of the statements and representations are made by the Bidder knowing them to be false, or if there is a failure of the successful Bidder (i.e., Contractor) to implement any of the stated agreements, intentions, objectives, goals and commitments set forth herein without prior approval of the County, then in any such events the contractor's act or failure to act, as the case may be, shall constitute a material breach of contract, entitling the County to terminate the Contract for default. The right to so terminate shall be in addition to, and not in lieu of, any other rights and remedies the County may have for other defaults under the Contract. Additionally, the Contractor will be subject to the loss of any future contract awards by the County for a period of one year.

Firm Name (Please Print):

---

Firm's Officer:

---

(Authorized Signature and Title Required)

Date

Sworn to and Subscribed to before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_.

---

Notary Public

My Commission Expires: \_\_\_\_\_



**EXHIBIT B**

**LETTER OF INTENT TO PERFORM AS A SUBCONTRACTOR  
PROVIDING MATERIALS OR SERVICES**

Instructions:

1. Complete the form in its entirety and submit with bid documents.
2. Attach a copy of the LSBE's current valid Certification Letter.

**To:** \_\_\_\_\_  
(Name of Prime Contractor Firm)

**From:** \_\_\_\_\_ ☐ **LSBE –DeKalb** ☐ **LSBE –MSA**  
(Name of Subcontractor Firm) (Check all that apply)

**ITB Number:** 20-101238  
**Project Name:** **PRINT AND MAIL SERVICE FOR PROPERTY TAX & APPRAISAL  
STATEMENTS AND ELECTION DOCUMENTS**

The undersigned subcontractor is prepared to perform the following described work or provide materials or services in connection with the above project (specify in detail particular work items, materials, or services to be performed or provided).

Description of Materials or Services	Project/Task Assignment	% of Contract Award

**Prime Contractor**

**Sub-contractor**

**Signature:** \_\_\_\_\_ **Signature:** \_\_\_\_\_

**Title:** \_\_\_\_\_ **Title:** \_\_\_\_\_

**Date:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**FIRST SOURCE JOBS ORDINANCE**  
**INFORMATION (WITH EXHIBITS 1 – 4)**

**EXHIBIT 1**

**FIRST SOURCE JOBS ORDINANCE ACKNOWLEDGEMENT**

The DeKalb County First Source Ordinance requires contractors or beneficiaries of eligible projects entering into any type of agreement with the County, including purchase orders, regardless of what they may be called, for the procurement or disposal of supplies, services, construction projects, professional or consultant services, which is funded in whole or part with County funds or County administered funds in which the contractor is to receive \$50,000 or more in County expenditures or committed expenditures and recipient of urban redevelopment action grants or community development block funds administered in the amount of \$50,000 or more to make a good faith effort to hire DeKalb County residents for at least 50% of jobs created using the First Source Registry (candidate database) within one hundred twenty (120) days of contract execution. The work to be performed under this contract is subject to the provisions of the DeKalb County First Source Jobs Ordinance. All contractors will be asked to submit an Employment Roster and/or copies of active payroll registers on a monthly basis to verify compliance. The undersigned acknowledges and agrees to comply with the provisions of the DeKalb County First Source Jobs Ordinance.

**CONTRACTOR OR BENEFICIARY INFORMATION:**

\_\_\_\_\_  
Contractor or Beneficiary Name (Signature)

\_\_\_\_\_  
Contractor or Beneficiary Name (Printed)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Email

\_\_\_\_\_  
Name of Business

Please answer the following questions:

1. How many job openings do you anticipate filling related to this contract? \_\_\_\_\_
2. How many incumbents/existing employees will retain jobs due to this contract?  
DeKalb Residents: \_\_\_\_\_ Non-DeKalb Residents: \_\_\_\_\_
3. How many work hours per week constitutes Full Time employment? \_\_\_\_\_

**Please return this form to WorkSource DeKalb, (404)687-3900 or email to  
fkadkins@dekalbcountyga.gov, malee@dekalbcountyga.gov, vlnicksion@dekalbcountyga.gov, or  
jmjones@dekalbcountyga.gov**

*WorkSource DeKalb (WSD) is an EEO/M/F/D/V employer/program. Auxiliary aids/services are available upon request to individuals with disabilities. Persons with hearing impairments may call 1-800-255-0135 or 711 TTY for assistance. WSD is 100% funded by the U. S. Department of Labor and is a proud partner of the American Job Center Network. Revised March 2018*



## FIRST SOURCE JOBS ORDINANCE

### INFORMATION EXHIBIT 2

### NEW EMPLOYEE TRACKING FORM

**Name of Bidder** \_\_\_\_\_

**Address** \_\_\_\_\_

**E-Mail** \_\_\_\_\_

**Phone Number** \_\_\_\_\_

**Fax Number** \_\_\_\_\_

**Do you anticipate hiring from the First Source Candidate Registry?** Y or N (Circle one)

If so, the approximate number of employees you anticipate hiring: \_\_\_\_\_

<b>Type of Position (s) you anticipate hiring:</b> <b>(List position title, one position per line)</b> <b>Attach job description per job title:</b>	<b>The number you anticipate hiring:</b>	<b>Timeline</b>

**Please return this form to WorkSource DeKalb, fax (404) 687-4099 or email to [FirstSourceJobs@dekalbcountyga.gov](mailto:FirstSourceJobs@dekalbcountyga.gov).**

**FIRST SOURCE JOBS ORDINANCE INFORMATION  
EXHIBIT 3**

**BUSINESS SERVICE REQUEST FORM**

**Please note: We need one form completed for each position that you have available.**

DATE: \_\_\_\_\_ FEDERAL TAX ID: \_\_\_\_\_

COMPANY NAME: \_\_\_\_\_ WEBSITE: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

(WORKSITE ADDRESS IF DIFFERENT): \_\_\_\_\_

CONTACT NAME: \_\_\_\_\_

CONTACT PHONE: \_\_\_\_\_ CONTACT FAX: \_\_\_\_\_

CONTACT E-MAIL ADDRESS: \_\_\_\_\_

Are you a private employment agency or staffing agency? ☐ YES ☐ NO

---

JOB DESCRIPTION: (PLEASE INCLUDE A COPY OF JOB DESCRIPTION)

POSITION TITLE:

NUMBER OF POSITIONS AVAILABLE: \_\_\_\_\_ TARGET START DATE: \_\_\_\_\_

WEEKLY WORK HOURS: 20-30 hours ☐ 30-40 hours ☐ Other ☐

SPECIFIC WORK SCHEDULE:

SALARY RATE(OR RANGE):

PERM ☐ TEMP ☐ TEMP-TO-PERM ☐ SEASONAL ☐

PUBLIC TRANSPORTATION ACCESSIBILITY YES ☐ NO ☐

IF SCREENINGS ARE REQUIRED, SELECT ALL THAT APPLY:

☐ CREDIT ☐ DRUG ☐ MVR ☐ BACKGROUND ☐ OTHER \_\_\_\_\_

**Please return form to: Business Solutions Unit (First Source)**

**774 Jordan Lane Bldg. #4**

**Decatur, Ga. 30033**

**Phone: (404) 687-3400**

**FirstSourceJobs@dekalbcountyga.gov**

## FIRST SOURCE JOBS ORDINANCE INFORMATION

## EXHIBIT 4

## EMPLOYMENT ROSTER

### DeKalb County

[illegible]

# **ATTACHMENT H**

# **SAMPLES**

**Tax Commissioner's Office**

**and**

**Property Appraisal**

# **SAMPLES**

**(Tax Commissioner)**

**2020 Brochure**

# DEKALB COUNTY TAX COMMISSIONER

IRVIN J. JOHNSON



Dear DeKalb County Property Owner:

I am happy to provide this brochure, which contains important tax information for property owners. The tax administration process is a collaborative one, requiring coordination and communication among different governmental departments, essential in the billing and collection of property taxes. The Board of Commissioners and the Board of Education establish their annual budgets and set millage rates. The Property Appraisal Department (Tax Assessor's Office) is responsible for the determination of taxable value (ad valorem) of all property. Our office has a separate and distinct responsibility from that of the tax assessor. The Tax Commissioner's Office compiles the assessments and millage rates, awards exemptions, computes, collects, and then distributes tax funds to the various levying authorities.

The DeKalb County Tax Commissioner's Office is committed to providing high-quality services. Our office is prepared to answer your questions regarding your property tax bill. Please call us at **404-298-4000**, visit our official website at [www.dekalbtax.org](http://www.dekalbtax.org) for more information, or contact us by e-mail at [pxoptax@dekalbcountyga.gov](mailto:pxoptax@dekalbcountyga.gov). Thank you for allowing us to serve you.

*Irvin J. Johnson*

DeKalb County Tax Commissioner



A homestead exemption is a reduction in the tax burden for a homeowner. As long as you own and live in the home as your primary residence on January 1<sup>st</sup>, an exemption can save you an average of 1/3 of the annual taxes. A basic exemption may be applied for on our website [www.dekalbtax.org](http://www.dekalbtax.org). Exemptions should not be affected by refinancing your mortgage, unless the name is changed on the deed. **Exemptions are not automatically granted and are not transferable.**

In addition to the basic homestead, there are special exemptions available for homeowners aged 62+, disabled veterans, the widowed unmarried spouses of disabled veterans, and other disabled residents. The widowed, unmarried spouse of peace officers and firefighters killed in the line of duty may be exempt from all ad valorem property taxes. Eligibility is based upon age or disability and household income. We will qualify you for the best exemption available. **All special exemptions must be applied for in person at the Tax Commissioner's Office.**

Residents with homestead exemption will also benefit from the property assessment freeze, which helps offset future increases in property value. The freeze does not affect school, city, or state taxes. Also included is the Equalized Homestead Option Sales Tax Credit (EHOST Credit). This credit is funded through sales tax revenue.

**The exemption filing period is January 2<sup>nd</sup> through April 1<sup>st</sup> for the current year. Applications received after April 1<sup>st</sup> will be processed for the following year. Please visit our website to confirm your exemption and freeze.**

**Note: State law requires that vehicles must be registered in the county where the owner claims homestead exemption. People registering vehicles or claiming homestead exemption in another state or county are not entitled to homestead exemption in DeKalb County.**



## Main Office

(I-285 and Memorial Dr.)

4380 Memorial Drive, Suite 100  
Decatur, GA 30032

Monday-Friday 8:00 AM – 5:00 PM  
Motor Vehicle Hours 8:00AM – 4:30PM  
(Drop-box located at this office)

404-298-4000

## South Satellite

The Gallery at South DeKalb Mall  
2801 Candler Road near Macy's  
Decatur, GA 30034

Monday-Friday 8:00 AM – 4:30 PM

## North Satellite

1358 Dresden Drive N.E.  
Atlanta, GA 30319  
Monday-Friday 8:00 AM – 4:30 PM

## Mail Payments To

PO Box 100004

Decatur, GA 30031-7004



## Important Deadlines

- Filing Homestead and Special Exemptions Current Year.....April 1
- Future Year .....April 2 – Dec. 31
- Mobile Home Deadline.....April 1
- First Installment Due.....Sept. 30
- Second Installment Due.....Nov. 15
- Tax Liens Issued After.....Dec. 31

## Address Changes

To change the mailing address for your bill, please see our website [www.dekalbtax.org](http://www.dekalbtax.org) email us at [pxoptax@dekalbcountyga.gov](mailto:pxoptax@dekalbcountyga.gov) or submit a written request to our office.



## Property Tax Billing Information

Tax statements (bills) are generally mailed in August to the January 1<sup>st</sup> Owner of Record. A tax bill is mailed to the new owner of the property if a deed change occurred after the first of the year. **Failure to receive a bill does not relieve a taxpayer of the responsibility to meet the due dates. If you do not receive a tax statement for all property owned, please contact our office.**

Tax Deadlines are usually: the first installment is due by September 30<sup>th</sup>, and the second installment is due by November 15<sup>th</sup>. Taxes may be paid online by check or credit card at [www.dekalbtax.org](http://www.dekalbtax.org)

**A 5% penalty is charged for late payment of the first and/or second installment if the envelope is not postmarked by the deadlines.** Evidence of timely payment is the US Post Office cancellation stamp. Office metered dates are not acceptable. If you mail your payment on time, but the Post Office fails to postmark it by those dates, it will be considered a late payment. Mailing on the due date does not ensure that your remittance will be postmarked by the installment due date. Please have your envelope hand canceled by the Post Office if mailing near or on the payment deadline.

**Beginning in 2016, the State portion of your tax bill has been eliminated from your tax bill. This tax relief was passed by the Governor and the House of Representatives and the Georgia State Senate.**



## Appeal Pending Temporary Tax Bills

In accordance with Ga. Code 48-5-311(e)(6), if an assessment appeal is filed and it has not been resolved by the time the tax bills are prepared, you will be billed at a temporary value. Any difference created by the resolution of your appeal will result in an adjusted bill for the balance due or you will receive a refund. Payment is still required by the due dates to avoid penalty.



## Property Appraisal Department

**Maloof Annex**  
1300 Commerce Drive  
Decatur, GA 30030  
[www.dekalbcountyga.gov/property-appraisal/welcome](http://www.dekalbcountyga.gov/property-appraisal/welcome)  
(404) 371-0841

## HOW TO APPEAL YOUR PROPERTY ASSESSMENT

All Georgia counties must mail an Annual Assessment Notice to all taxable real estate property owners every year, which will give every property owner the opportunity to appeal. This Notice will give you 45 days to appeal, if you do not agree with the **CURRENT VALUE** displayed on the Notice.

If you received an Annual Assessment Notice and would like to appeal the new value, simply write a letter stating that you are appealing, and include in your letter the following information:

- Parcel Identification Number as found on the Annual Assessment Notice
- Property Address and phone number
- Your intention to appeal to either: Board of Equalization, Hearing Officer, or Arbitration
- What you feel the property value should be adjusted to
- Supporting documentation as to why you disagree with the value

Your letter of appeal must be hand-delivered or **POSTMARKED BY THE US POSTAL SERVICE** by the appeal deadline date shown on the Notice to ensure acceptance as a timely appeal. Late appeals will not be processed. You may appeal online at our website [www.dekalbcountyga.gov/property-appraisal/welcome](http://www.dekalbcountyga.gov/property-appraisal/welcome). We do not accept faxed or emailed appeals.

Legislation has modified the appeal process. Revisions include the use of hearing officers for non-homesteaded parcels or wireless personal property with a minimum fair market value of \$500,000.

When properties are appealed the taxpayer may submit an appraisal with a date of appraisal not more than nine months earlier than January 1 of the year under appeal. Both parties to an appeal must, if requested, submit their evidence seven days in advance of the appeal hearing. Taxpayers may have multiple appeals heard during the same hearing. The Board of Equalization must inform the taxpayer of their final decision at the conclusion of the hearing.

Taxpayers may request assessors to participate in an interview to be held within 30 days of the written request, unless additional time is requested by the Board of Assessors.

Binding Arbitration has been replaced with Nonbinding Arbitration. Appeals to Superior Court require a settlement conference between the taxpayer and the Board of Assessors prior to proceeding to superior court.

The requirements of allowing unchanged values after an appeal have been modified. If requested, the Board of Assessors must provide a description of the methodology used in setting fair market value.

## PROPERTY TAX RETURNS

The time of year for filing Real Estate Property Tax Returns is January 1<sup>st</sup> through April 1<sup>st</sup>. **NOTE: It is no longer necessary to file a Real Estate Property Tax Return in order to initiate an appeal. All property owners will be mailed an Annual Assessment Notice and will have 45 days to appeal the CURRENT VALUE on the Notice. Please see "Appealing Your Property Assessment" for more information.**

## SPECIAL ASSESSMENTS AND EXEMPT PROPERTIES

You may be eligible for a special assessment if your property qualifies as Rehabilitated Historic, Landmark Historic, Conservation Use, Preferential Use (bona fide Agricultural production), or Environmentally Sensitive property. In addition to DNR and other certifications, these exemptions require you to sign a 10-year covenant for the use of the property.

The Georgia Forest Land Protection Act of 2008 (O.C.G.A. §48-5-7.7) provides for an ad valorem tax exemption on property greater than 200 acres primarily used for the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products.

O.C.G.A. §48-5-41.2 provides for all tangible personal property constituting the inventory of a business shall be exempt from State ad valorem taxation. Inventory remains taxable for county, school, and municipal purposes, unless otherwise qualified for Freeport.

O.C.G.A. §48-5-600-607 provides special valuation for property engaged in the bona fide production of trees, which means the good faith, real, actual, and genuine production of trees for commercial uses. The application is made to the Revenue Commissioner of Georgia, who is charged with developing the value of such property.

Certain properties owned by churches, public charities, schools, etc., may qualify for property tax exemption. **Applications must be received between January 2<sup>nd</sup> and April 1<sup>st</sup>.**

## BUSINESS PERSONAL PROPERTY

Business Personal Property includes but is not limited to inventory, office furniture and fixtures, machinery, equipment, leasehold improvements, marine vessels and aircraft. All business owners and owners of marine vessels and aircraft are required to file a Property Tax Return annually. Our staff appraisers review all Returns. If we accept your Return value, your tax bill will be based on this value. If we do not accept your Return value we will mail a Notice of Assessment Change to you, and you will have the opportunity to appeal as described. All Business Personal Property accounts are subject to audit.

Georgia law requires all persons, firms, or corporations doing business in DeKalb County to make an annual report for full value of all tangible personal property owned, leased, or consigned as of January 1<sup>st</sup> of each year. The filing dates are January 1<sup>st</sup> through April 1<sup>st</sup>. **Failure to file a Personal Property Return by April 1<sup>st</sup> may result in a 10% penalty by the Property Appraisal Department.**

**Georgia law also requires Business Personal Property assessments to be based on the residency of the taxpayer and situs of the Business Personal Property as of January 1<sup>st</sup> of each year.** Taxes must be paid regardless of any change in the residency of the taxpayer or disposition of the property during the year.

Special property exemptions exist for business personal property owners who meet certain qualifications. For information please contact:

Property Appraisal Department  
Business Personal Property Division  
[busperprop@dekalbcountyga.gov](mailto:busperprop@dekalbcountyga.gov)  
(404) 371-2479

# **SAMPLES**

**(Property Appraisal)**

**Dekalb\_AircraftPPR\_Proof-2019**



\*UC02\*

EPPS AIR SERVICE INC  
1 AVIATION WAY  
CHAMBLEE, GA 30341

# OFFICIAL TAX MATTER

AIRCRAFT PERSONAL PROPERTY TAX RETURN AND SCHEDULES

PARCEL ID# 1868742 - A

<b>AIRCRAFT</b> <b>PERSONAL PROPERTY TAX RETURN</b> THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
		2019	404-371-2479	1868742-A
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		04/01/2019		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
DEKALB COUNTY TAX ASSESSORS PROPERTY APPRAISAL & ASSESSMENT ADMIN. MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE DECATUR, GEORGIA 30030		EPPS AIR SERVICE INC 1 AVIATION WAY CHAMBLEE, GA 30341  		
To avoid a 10% penalty on aircraft not previously returned, file this return no later than the due date listed above. This return is provided to you so you may return the fair market value of your aircraft for this tax year. The return and supporting schedule must be completed and returned in order for the aircraft to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C).		TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST): IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW. NAME:  ADDRESS:  CITY, STATE, ZIP:		
PERSONAL PROPERTY STRATA		AIRCRAFT SHALL BE RETURNED TO THE COUNTY WHERE PRIMARY HOME BASE IS LOCATED. LIST THE FAIR MARKET VALUE OF ALL AIRCRAFT UNDER TAXPAYER RETURN COLUMN BELOW.		
A. AIRCRAFT- INCLUDES AIRPLANES, ROTOCRAFT, AND LIGHTER THAN AIR VEHICLES. COMMERCIAL AIRLINE AIRCRAFT ARE RETURNED TO THE STATE REVENUE COMMISSIONER.		TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)	
AIRCRAFT NUMBER 1 REGISTRATION N #: N8176R				
AIRCRAFT NUMBER 2 REGISTRATION N #:				
AIRCRAFT NUMBER 3 REGISTRATION N #:				
AIRCRAFT NUMBER 4 REGISTRATION N #:				
AIRCRAFT NUMBER 5 REGISTRATION N #:				
<b>TOTAL</b>				
It shall be the duty of the County Board of Tax Assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.				
<b>TAXPAYER'S DECLARATION</b>  "I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."				
TAXPAYER OR AGENT X _____ TITLE _____ DATE _____  OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____				

# INSTRUCTIONS

## INSTRUCTIONS FOR PAGE ONE – AIRCRAFT PERSONAL PROPERTY TAX RETURN

1. Aircraft shall be returned to the county where principally hangered or tied down and out of which its flights normally originate.
2. The return is considered public information and will be open for public inspection.
3. If taxpayer name or address is incorrect, please correct in the space provided.
4. To avoid a 10% penalty, on aircraft not previously returned, this return must be filed no later than date listed under the due date column on page one.
5. This tax return is provided for the taxpayer to report the fair market value of all aircraft owned on January 1, this year.
6. The fair market value should be listed under the column headed taxpayer return value as of January 1, this year, page 1.
7. Taxpayer declaration: This declaration must be signed by the owner or agent and dated in order for this to be a valid return.

## INSTRUCTIONS FOR PAGE THREE - SCHEDULE E (AIRCRAFT)

1. This schedule is considered confidential information and not open to public inspection O.C.G.A. § 48-5-314. Returns are public information.
2. All information about the aircraft should be listed in order for the Board of Assessors to determine the proper assessment.
3. If the aircraft has been sold or traded and you did not own it on January 1, this year, please list the name and address of new owner in order for the items to be removed from your account.
4. Listing anything that is functionally wrong with your aircraft on the bottom of page three. This will help the Board of Assessors make a proper assessment.
5. Additional aircraft may be listed on the back of Schedule E. Attach additional sheets if necessary.
6. Avionics and extra equipment should be listed under the column headed avionics and extra equipment.

## REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board of Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.
2. O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers or documents, by subpoena if necessary, which may aid in determining the proper assessment.
3. O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe, the forms, books and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books and records to be used in the listing, appraisal and assessment of property and how the forms, books and records shall be compiled and kept.
4. O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of a uniform procedural manual for appraising tangible real and personal property.
5. This return and schedule is submitted to you for your completion in accordance with the above sections of the Georgia Code.





# **SAMPLES**

**(Property Appraisal)**

**DeKalb\_BusinessPPR\_Proof-2019**





\*\*\*\*\*AUTO\*\*5-DIGIT 30030 1 1  
VAKKUR MARK MD PC  
1751 VICKERS CIR  
DECATUR, GA 30030-1033

# OFFICIAL TAX MATTER

TANGIBLE PERSONAL PROPERTY TAX RETURN AND SUPPORTING SCHEDULES

**IMPORTANT NEWS FOR 2019:** The DeKalb County Assessor's Office has implemented personal property eFile for the 2019 tax year. In order to file a return using the eFile system you will need the **eFile security access number** provided inside this return. Please visit us at [www.dekalbcountyga.gov/propappr](http://www.dekalbcountyga.gov/propappr) to complete your return on-line.

PARCEL ID# 4555501 - S



# INSTRUCTION SHEET

## INSTRUCTIONS FOR PAGE ONE - BUSINESS PERSONAL PROPERTY TAX RETURN

1. If taxpayer name or address has changed or is incorrect, provide correct name and address in the space provided.
2. To avoid a 10% penalty on assets that have not been previously returned, this return must be filed no later than date listed under the due date column on page one.
3. Taxpayer return value: Georgia Law (O.C.G.A. § 48-5-6) requires the taxpayer to return property at its fair market value. If the values indicated from Schedules A, B, or C do not in your opinion reflect fair market value, you may list your opinion here. Attachments must be provided by you listing the reasons for change.
4. Value from Schedule A, B, & C: Schedules A, B, & C should be completed and the total values from these schedules should be listed in this column.
5. Taxpayers Declaration: This declaration must be signed by the taxpayer or agent and dated in order for this to be a valid return.

## INSTRUCTIONS FOR PAGE TWO - GENERAL INFORMATION AND IMPORTANT INFORMATION

1. The information requested in the general information section is very important. This area should be completed in detail. The information in this section is open for public inspection.
2. The information found in the reference information section may be of great interest to the taxpayer. This section contains information about various laws and exemptions that may be available to the taxpayer.

## INSTRUCTIONS FOR PAGE THREE - SCHEDULE A - FURNITURE / FIXTURES / MACHINERY / EQUIPMENT

1. This section provides for the uniform calculation of value for all assets of the business owned on January 1 of this year. Expensed assets as well as capitalized assets should be listed and valued using indicated schedule. Leasehold improvements personal property in nature and trade fixtures should also be reported on this schedule. Leasehold improvements such as walls, doors, floor covering, electrical, plumbing, heating and air distribution systems, ceiling and lighting that are attached to and form an integral part of the building should not be reported as personal property.
2. The indicated basic cost approach value of assets for tax purposes is computed by multiplying the total adjusted original cost new by the composite conversion factor of each year's acquisition listed in the appropriate economic life group. Cost amounts are subject to audit. Cost should include installation, trade-in allowances, sales tax, investment credits, transportation, etc.
3. Internal Revenue Service Publication 946 "How to Depreciate Property" Appendix B - Table of Class Lives and Recovery Periods - column headed "Class Life in Years", should be used for determining the economic life group of an asset for Ad Valorem Tax purposes. See examples of economic life groups listed below. ACRS and MACRS should not be used for determining the economic life of an asset for Ad Valorem Tax purposes.
4. Deduct cost of items disposed of or transferred out from the cost of assets acquired during the corresponding year; add cost of items transferred in. (Disposals include only those items which have been sold, junked, transferred or otherwise no longer located at the business on January 1, this year). List disposals and items transferred in or out and reasons for disposals or transfer on page 4 under sections three or four.
5. A copy of the most current asset listing indicating the date of acquisition, original cost, and description of each asset should be submitted with this schedule. If an asset listing is not available please submit a copy of your most current I.R.S. form 4562 Depreciation Schedule and all supplemental schedules utilized to develop depreciation deduction for A.C.R.S. assets and assets listed under the column headed "Other Depreciation" as well as supplemental depreciation schedule used for M.A.C.R.S. assets. This information is needed for verification purposes and is not available for public inspection (O.C.G.A. § 48-5-314).

## DEPRECIATION GROUPING EXAMPLES

GROUP 1: ECONOMIC LIFE OF 5-7 YEARS	GROUP 2: ECONOMIC LIFE OF 8-12 YEARS	GROUP 3: ECONOMIC LIFE OF 13 YEARS OR MORE	GROUP 4: ECONOMIC LIFE OF 1-4 YEARS ALSO ASSET CLASS 00.12 IRS PUBLICATION 946
1) Copiers, Duplicating Equip., Typewriters 2) Calculators, Adding and Accounting Machines 3) Electronic Instrumentation Mfg. 4) Construction Equipment 5) Timber Cutting Equipment 6) Mfg. of Electronic Components & Products 7) Radio and T.V. Broadcasting Equipment 8) Drilling of Oil and Gas Wells 9) Temporary Sawmills 10) Any Semiconductor Mfg. Equipment 11) Telegraph and Satellite Communications 12) Vending Equipment, Coin Operated 13) Rental Appliances and Televisions 14) Hand Tools 15) Nuclear Fuel Assemblies 16) Fishing Equipment 17) Cattle, Breeding, or Dairy Equipment	1) Office Furniture, Fixtures and Equipment 2) Agriculture Machinery and Equipment 3) Recreation or Entertainment Services 4) Mining and Quarrying 5) Mfg. of Textile Products 6) Mfg. of Wood Products and Furniture 7) Permanent Sawmills 8) Mfg. of Chemicals and Allied Products 9) Mfg. of finished Plastics Products 10) Mfg. of Leather and Leather Products 11) Mfg. of Electrical and Non-electrical Machinery 12) Mfg. of Athletic, Jewelry and Other Goods 13) Retail Trades Furniture, Fixtures and Equipment 14) Restaurant and Bar Equipment 15) Hotel and Motel Furnishing and Equipment 16) Automobile Repair and Shop Equipment 17) Personal and Professional Services	1) Petroleum Refining Equipment 2) Grain and Grain Mill Products (Mfg.) 3) Mfg. of Sugar and Sugar Products 4) Mfg. of Vegetable Oils and Products 5) Mfg. of Tobacco and Tobacco Products 6) Mfg. of Pulp and Paper 7) Mfg. of Rubber Products 8) Mfg. of Cement 9) Mfg. of Stone and Clay Products 10) Mfg. of Primary Nonferrous Metals 11) Mfg. of Foundry Products 12) Mfg. of Primary Steel Mill Products 13) Tanks and Storage 14) Billboards/Signs 15) Radio/T.V. Antennas and Towers 16) Cold Storage and Ice Making Equipment 17) Mfg. of Glass Products	1) Computers - Non Production 2) Peripheral Computer Equipment 3) Jigs, Dies, Molds, Patterns 4) Special Tools and Gauges 5) Returnable Containers 6) Special Transfer and Shipping Devices 7) Pallets 8) Rental Movies 9) Card Readers 10) High Speed Printers 11) Data Entry Devices 12) Teleprinters 13) Plotters 14) Terminals, Tape Drives, Disc Drives 15) Magnetic Tape Feeds 16) Optical Character Readers

## INSTRUCTIONS FOR PAGE FOUR - BUSINESS PERSONAL PROPERTY SCHEDULE B - INVENTORY

1. Inventory should be reported at 100% cost on January 1, this year. Cost should include, but not be limited to, freight in, overhead or burden, Federal, State, or Local Taxes, or any other charges imposed upon the item that makes it more valuable to the owner. Costs will be arrived at by converting anything other than current cost back to cost. "LIFO" is not acceptable.
2. The name and address of the legal owner of any consigned goods or any other type goods not owned by you and not reported under Schedule B should be listed under Section 1, Consigned Goods. This will insure that the taxes are charged to the legal owner.
3. Schedule C - Construction in Progress - if you had any unallocated cost for Construction in Progress, which is personal property in nature, that was not reported under Schedule A it should be reported under Schedule C. A description of the property, year acquired, useful life in years, and total cost should be reported.
4. If you had in your possession on January 1 any leased or rented equipment, machinery, furniture, fixtures, tools, vending machines, or other types of property, the legal owners name and address should be listed under Section 2 headed Leased or Rented Equipment. This will insure that the taxes are charged to the legal owner.

NOTE: Schedules A, B, and C and all documents furnished by the taxpayer are considered confidential and not open to public inspection. O.C.G.A., § 48-5-314. Returns are public information.

<b>BUSINESS PERSONAL PROPERTY TAX RETURN</b> THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW.		TAX YEAR 2019	IF ASSISTANCE NEEDED CALL (404) 371-2479	ACCOUNT NUMBER 4555501-S
		DUE DATE 04/01/2019	MAP AND PARCEL I.D. NO. PIN ID: 1078299093	NAICS NO.
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
DEKALB COUNTY TAX ASSESSORS PROPERTY APPRAISAL & ASSESSMENT ADMIN. MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE DECATUR, GEORGIA 30030		VAKKUR MARK MD PC 1751 VICKERS CIR		
To avoid a 10% penalty on items not previously returned, file not later than the due date listed above. This return is subject to audit by the Board of Tax Assessors under O.C.G.A. §48-5-299 and §48-5-300. The return and supporting schedule must be completed and returned in order for property to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C)		BUSINESS PHYSICAL LOCATION		
		1751 VICKERS CIR		
		IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW.		
		NAME:		
		ADDRESS:		
		CITY, STATE, ZIP:		
<div style="display: flex; align-items: center;"> <div style="writing-mode: vertical-rl; transform: rotate(180deg); margin-right: 10px;">LINE ↓</div> <div> <b>PERSONAL PROPERTY STRATA</b> </div> </div>		The values from Schedules A, B, and C should be listed below. If these values, in your opinion, do not reflect fair market value then declare your estimate of value under the column headed Taxpayers Returned Value.		
		TAXPAYER RETURNED VALUE, AS OF JAN. 1	INDICATED VALUE FROM SCHEDULES A, B, & C	FOR TAX OFFICE USE
F. <b>Furniture/Fixtures/Machinery/Equipment</b> — includes all fixtures, furniture, office equipment, computer hardware, production machinery, off-road vehicles, farm equipment and implements, tools and implements of manual laborers' trade, leasehold improvements personal property in nature and construction in progress personal property in nature.				
I. <b>Inventory</b> — Includes all raw materials, goods in process, finished goods, livestock and agricultural products, all consumable supplies used in the process of manufacturing, distributing, storing or merchandising of goods and services, floor planned inventory and spare parts. Does not include inventory receiving Freeport Exemption under O.C.G.A. § 48-5-48.2.				
P. <b>Freeport Inventory</b> — Includes inventory receiving exemption Under O.C.G.A. § 48-5-48.2				
Z. <b>Other Personal</b> — Includes all personal property not otherwise defined above.				
<b>TOTALS</b>				
It shall be the duty of the county Board of Tax Assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.				
<b>TAXPAYER'S DECLARATION</b>				
"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."				
TAXPAYER OR AGENT X _____ <div style="text-align: right; margin-right: 50px;">Signature</div>				
PLEASE PRINT OR TYPE NAME _____				
TITLE _____ DATE: _____ PHONE NUMBER: _____				

**GENERAL INFORMATION - THIS SECTION SHOULD BE COMPLETED IN DETAIL** (NOTE: THIS INFORMATION IS OPEN TO PUBLIC INSPECTION)

1. CHECK TYPE OF BUSINESS: COMMERCIAL ☐ INDUSTRIAL ☐ AGRICULTURAL ☐
2. CHECK TYPE OF GA. INCOME TAX FILED: CORPORATION ☐ INDIVIDUAL ☐ PARTNERSHIP ☐
3. FISCAL YEAR ENDING DATE OF BUSINESS: \_\_\_\_\_
4. FEDERAL EMPLOYER IDENTIFICATION NUMBER: \_\_\_\_\_
5. STATE TAXPAYER IDENTIFICATION (S.T.I.) NUMBER: \_\_\_\_\_ STATE SALES TAX NUMBER: \_\_\_\_\_
6. NAME OF PRESIDENT OF CORPORATION OR OWNERS NAME: \_\_\_\_\_
7. DOING BUSINESS AS: \_\_\_\_\_
8. NAME ON BUSINESS LICENSE: \_\_\_\_\_
9. IF BUSINESS LOCATED WITHIN CITY LIMITS, LIST CITY NAME: \_\_\_\_\_
10. PREPARERS NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_ PHONE: # \_\_\_\_\_
11. PERSON WHO SHOULD BE CONTACTED CONCERNING QUESTIONS ABOUT THIS RETURN:  
NAME: \_\_\_\_\_ PHONE #: \_\_\_\_\_
12. LOCATION OF SUPPORTING RECORDS: \_\_\_\_\_
13. PHONE NUMBER OF BUSINESS: \_\_\_\_\_ HOME OFFICE NUMBER: \_\_\_\_\_  
TOLL FREE NUMBER: \_\_\_\_\_ FAX NUMBER: \_\_\_\_\_  
EMAIL ADDRESS: \_\_\_\_\_
14. MAIN BUSINESS PRODUCT OR ACTIVITY: \_\_\_\_\_
15. NORTH AMERICAN INDUSTRY CLASSIFICATION SYSTEM (NAICS) NUMBER: \_\_\_\_\_
16. SQUARE FOOTAGE OF BUILDING: \_\_\_\_\_ IF RETAIL, SQUARE FOOTAGE OF RETAIL AREA: \_\_\_\_\_
17. IF YOU CLOSED OR SOLD YOUR BUSINESS, PLEASE LIST NEW OWNER'S NAME AND ADDRESS \_\_\_\_\_  
\_\_\_\_\_
18. DATE BUSINESS BEGAN IN THIS COUNTY: \_\_\_\_\_ WAS RETURN FILED LAST YEAR? YES ☐ NO ☐
19. DO YOU OR YOUR BUSINESS HAVE ASSETS LOCATED IN OTHER COUNTIES IN THIS STATE? YES ☐ NO ☐
20. DOES THE BUSINESS OWN A BOAT AND MOTOR? YES ☐ NO ☐  
AIRCRAFT? YES ☐ NO ☐ IF YES, PLEASE REQUEST MARINE FORM PT-50M OR AIRCRAFT FORM PT 50A.

**REFERENCE INFORMATION**

- O.C.G.A. § 48-5-299 requires the Board of Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal is subject to taxation in the county and require its proper return for taxation.
- O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers, or documents, by subpoena, if necessary, which may aid in determining the proper assessment.
- O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe the forms, books, and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books, and records to be used in the listing, appraisal and assessment of property and how the forms, books, and records shall be compiled and kept.
- O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of uniform procedural manual for appraising tangible real and personal property.
- In accordance with the above sections of the Georgia Code this return and schedules are submitted to you for your completion. Failure to file a completed copy of this form may lead to an audit of your records and/or the placing of an assessment on your property from the best information obtainable in accordance with O.C.G.A. § 48-5-299 (a).
- Freeport Exemption (O.C.G.A. § 48-5-48.2) may be available in your county (exemption of inventory of goods in the process of manufacture or production, finished goods and finished goods stored for out of state shipment). Applications are available on request and must be completed and filed with the business personal property return and schedules prior to the deadline for filing.
- Any air and water pollution control facilities owned may be exempt under O.C.G.A. § 48-5-41 (11) which states... "All property used in or which is a part of any facility which has been installed or constructed at any time for the primary purpose of eliminating or reducing air and water pollution of such facilities and has been certified by the Department of Natural Resources as necessary and adequate for the purpose intended" shall be exempt from all Ad Valorem Property Taxes in this state.
- 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 close to the deadline.
- O.C.G.A. § 48-5-41.1 states... "All farm products grown in this state and remaining in the hands of the producer during the one year beginning immediately after their production and harvested agricultural products which have a planting-to-harvest cycle of 12 months or less, which are customarily cured or aged for a period in excess of one year after harvesting and before manufacturing, and which are held in this state for manufacturing and processing purposes and all qualified farm products grown in this state shall be exempt from Ad Valorem Property Taxes."
- O.C.G.A. § 48-5-43 states... "Consumers of commercial fertilizers shall not be required to return for taxation any commercial fertilizer or any manures commonly used by farmers and others as fertilizers if the land upon which the fertilizer is to be used has been properly returned for taxation."
- Boats and motors and aircraft should be reported on a separate reporting form which will be provided upon request.
- Computer software (O.C.G.A. § 48-1-8) shall constitute personal property only to the extent of the value of the unmounted or uninstalled medium on or in which it is stored or transmitted except that held as inventory ready for sale.

<div><div>BUSINESS PERSONAL PROPERTY SCHEDULE A</div><div>(FURNITURE / FIXTURES / MACHINERY / EQUIPMENT)</div><div>THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND WILL NOT BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW</div></div>				TAX YEAR	IF ASSISTANCE NEEDED CALL		ACCOUNT NUMBER				
				2019	(404) 371-2479		4555501-S				
				DUE DATE		MAP AND PARCEL I.D. NO.		NAICS NO.			
				04/01/2019		PIN ID: 1078299093					
COUNTY NAME AND RETURN ADDRESS				TAXPAYER NAME AND ADDRESS							
<div><div></div><div>DEKALB COUNTY TAX ASSESSORS PROPERTY APPRAISAL &amp; ASSESSMENT ADMIN. MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE DECATUR, GEORGIA 30030</div></div>				VAKKUR MARK MD PC 1751 VICKERS CIR							
DID YOU OR YOUR BUSINESS OWN ANY MACHINERY, EQUIPMENT, FURNITURE, OR FIXTURES ON JANUARY 1 OF THIS YEAR? YES <input type="checkbox"/> NO <input type="checkbox"/> . IF YES, PLEASE LIST BELOW.				BUSINESS PHYSICAL LOCATION 1751 VICKERS CIR							
YEAR ACQUIRED	PREVIOUSLY REPORTED ORIGINAL COST NEW	+	ADDITIONS OR TRANSFERS IN	-	DISPOSALS OR TRANSFERS OUT	=	ADJUSTED ORIGINAL COST NEW	X	COMP CONV. FACTOR	=	INDICATED BASIC COST APPROACH VALUE
GROUP 1: TYPICAL ECONOMIC LIFE OF 5-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2018		+		-		=		X	.87	=	
2017		+		-		=		X	.74	=	
2016		+		-		=		X	.58	=	
2015		+		-		=		X	.43	=	
2014		+		-		=		X	.32	=	
2013		+		-		=		X	.26	=	
2012		+		-		=		X	.21	=	
2011&<	803	+		-		=		X	.20	=	161
TOTAL GROUP 1	803										
GROUP 2: TYPICAL ECONOMIC LIFE OF 8-12 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2018		+		-		=		X	.92	=	
2017		+		-		=		X	.85	=	
2016		+		-		=		X	.78	=	
2015		+		-		=		X	.70	=	
2014		+		-		=		X	.63	=	
2013		+		-		=		X	.54	=	
2012		+		-		=		X	.44	=	
2011		+		-		=		X	.34	=	
2010		+		-		=		X	.28	=	
2009		+		-		=		X	.25	=	
2008		+		-		=		X	.25	=	
2007&<	6188	+		-		=		X	.20	=	1238
TOTAL GROUP 2	6188										
GROUP 3: TYPICAL ECONOMIC LIFE OF 13 YEARS OR MORE (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2018		+		-		=		X	.95	=	
2017		+		-		=		X	.91	=	
2016		+		-		=		X	.87	=	
2015		+		-		=		X	.82	=	
2014		+		-		=		X	.79	=	
2013		+		-		=		X	.75	=	
2012		+		-		=		X	.70	=	
2011		+		-		=		X	.63	=	
2010		+		-		=		X	.57	=	
2009		+		-		=		X	.52	=	
2008		+		-		=		X	.47	=	
2007		+		-		=		X	.41	=	
2006		+		-		=		X	.35	=	
2005		+		-		=		X	.31	=	
2004		+		-		=		X	.29	=	
2003		+		-		=		X	.28	=	
2002&<		+		-		=		X	.20	=	
TOTAL GROUP 3											
GROUP 4: TYPICAL ECONOMIC LIFE OF 1-4 YEARS; ALSO I.R.S. ASSET CLASS 00.12 (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											
2018		+		-		=		X	.67	=	
2017		+		-		=		X	.54	=	
2016		+		-		=		X	.31	=	
2015&<	5497	+		-		=		X	.10	=	550
TOTAL GROUP 4	5497										
TOTAL ALL GROUPS	12488										

**BUSINESS PERSONAL PROPERTY SCHEDULE B INVENTORY**

THIS SCHEDULE IS CONSIDERED CONFIDENTIAL AND NOT OPEN TO PUBLIC INSPECTION

**SCHEDULE B - INVENTORY - SEE INSTRUCTION SHEET**

Did you or your business own any inventory on January 1, this year? Yes ☐ No ☐.  
If yes, please list in space provided below. Show total 100% cost, do not include licensed motor vehicles, or dealer heavy duty equipment for sale weighing over 5,000 pounds and to be used for construction purposes.

1. Merchandise \_\_\_\_\_
2. Raw Materials \_\_\_\_\_
3. Goods in Process \_\_\_\_\_
4. Finished Goods \_\_\_\_\_
5. Goods in Transit \_\_\_\_\_
6. Warehoused \_\_\_\_\_
7. Consigned \_\_\_\_\_
8. Floor Planned \_\_\_\_\_
9. Spare Parts \_\_\_\_\_
10. Supplies  
Includes computer, medical, office and operating  
supplies, fuel, and tangible prepaid expensed items) \_\_\_\_\_
11. Packaging Materials \_\_\_\_\_
12. Livestock \_\_\_\_\_  
(Non Exempt 48-5-41.1)
13. TOTAL INVENTORY \_\_\_\_\_

Enter total on page 1 Line I schedule column. If Freeport account enter exempt amount on Line P and taxable amount on Line I.

1. Indicate your inventory accounting method (Lower of Cost or Market, Retail Method, Weighted Average, Physical, etc.) \_\_\_\_\_
2. Check Cost Method as it applies to your inventory: ☐ Actual ☐ LIFO  
☐ FIFO LIFO not acceptable
3. Fiscal Year ending date of business \_\_\_\_\_  
If your Fiscal Year ends at a point in time other than January 1, you should attach a breakdown of how you arrived at your January 1 inventory.
4. Inventory reported on previous year Georgia Income Tax Return: \_\_\_\_\_
5. The 100% delivered cost should include freight, burden and overhead at your level of trade on January 1.
6. If you file a Corporate or Partnership Income Tax Return, a photocopy of your most current balance sheet (Corporation Form 1120, Schedule A & L - Partnership, Form 1065, Schedule A & L) as filed with your U.S. Income Tax Return is requested. If you filed an Individual or Sole Proprietorship Income Tax Return, a photo copy of your most current Profit or Loss Statement Form 1040, Schedule C, Pages 1 & 2 as filed with your U.S. Income Tax Return is requested. These documents are requested for inventory verification purposes and will not be available for public inspection (O.C.G.A. § 48-5-314). Under GA Law you cannot be required to furnish any Income Tax Records or Returns.
7. Inventory is subject to audit and verification from your records or those you have filed with the State of Georgia Department of Revenue.
8. Do not make any deductions for anticipated mark-down or shrinkage. Do not discount, figures are to be taken directly from your books.
9. If inventory is less than the previous year an explanation for the decrease should be submitted.
10. Gross Sales for the previous calendar year: \_\_\_\_\_
11. All taxable livestock and farm products should be reported as inventory. See O.C.G.A. § 48-5-41.1 for details of exemption.

**SCHEDULE C - CONSTRUCTION IN PROGRESS**

Did you have unallocated costs for construction in progress on January 1 this year? Yes ☐ No ☐. If yes, did you have tangible personal property connected with this construction in progress that has not been reported in any other section of this schedule? Yes ☐ No ☐ If yes, please list in the space provided below. Add Indicated Value to Total on Page 1 Line F Schedule Column.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	USEFUL LIFE (YEARS)	TOTAL COST	X	MARKET VALUE FACTOR	=	INDICATED VALUE	OFFICE USE ONLY
				X	.75	=		

**SECTION 1: CONSIGNED GOODS**

Did you have any consigned goods, floor planned merchandise, or any other type of goods that were loaned, stored or otherwise held on January 1, this year, and not owned by you and was not reported in your inventory value in schedule B above of this report? Yes ☐ No ☐. If yes, list in the space provided below.

DESCRIPTION OF GOODS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	FULL COST	NAME AND ADDRESS OF LEGAL OWNER

**SECTION 2: LEASED OR RENTED EQUIPMENT**

Did you have in your possession or was there located at your business on January 1, this year, any machinery, equipment, furniture, fixture, tools, vending machines (coffee, cigarette, candy, games etc.) or other type personal property which was leased, rented, loaned, stored or otherwise located at your business and not owned by you? Yes ☐ No ☐. If yes, list the equipment in the space provided below (exclude licensed motor vehicles). Attach supplemental sheet if necessary.

NAME/ADDRESS OF OWNER	DESCRIPTION OF ITEM	SELLING PRICE	RENTAL AMOUNT PER MONTH	DATE OF MANUFACTURE	DATE INSTALLED	LENGTH OF LEASE

**SECTION 3: ADDITIONS OR ITEMS TRANSFERRED IN**

Did you have items which were added or transferred in for prior years or the current year that were not previously reported? Yes ☐ No ☐. If yes, list in the space provided below.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	ORIGINAL COST NEW

**SECTION 4: DISPOSALS OR ITEMS TRANSFERRED OUT**

Did you have items which have been sold, junked, transferred or otherwise no longer located at the business January 1 this year? Yes ☐ No ☐. If yes, list in the space provided below.

DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	DATE DISPOSED	ORIGINAL COST NEW	REASON	IF EQUIPMENT SOLD, NAME AND ADDRESS OF PURCHASER SHOULD BE LISTED BELOW

# **SAMPLES**

**(Property Appraisal)**

**Dekalb\_FreeportPPR\_Proof-2019**



PLASTIC RECYCLING TECHNOLOGY INC  
PO BOX 752  
VAN WERT, OH 45891

# OFFICIAL TAX MATTER

## APPLICATION FOR FREEPORT EXEMPTION INVENTORY

PARCEL ID# 1631645 - C





<b>PT50PF</b> Rev 12/4/17	<b>APPLICATION FOR FREEPORT INVENTORY EXEMPTION</b>  See O.C.G.A. 48-5-48.1, 48-5-48.2, 48-5-48.5, and 48-5-48.6 <b>RETURN COMPLETED FORM TO ADDRESS LISTED BELOW</b>	<b>TAX YEAR</b> <b>2019</b>	<b>IF ASSISTANCE NEEDED CALL</b> <b>404-371-2479</b>	<b>ACCOUNT NUMBER</b> <b>1631645-C</b>
		<b>DUE DATE</b> <b>04/01/2019</b>	<b>MAP AND PARCEL I.D. NO</b> <b>18 138 02 004</b>	<b>NAICS NO.</b>
<b>COUNTY NAME AND RETURN ADDRESS</b>		<b>TAXPAYER NAME AND ADDRESS</b>		
DEKALB COUNTY TAX ASSESSORS PROPERTY APPRAISAL & ASSESSMENT ADMIN. MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE DECATUR, GEORGIA 30030		PLASTIC RECYCLING TECHNOLOGY INC PO BOX 752 VAN WERT, OH 45891  		
The last day for filing this application to receive full exemption is shown in the DUE DATE box above.  If filing after the DUE DATE, a reduced exemption amount may be applicable as follows: if filed April 2- April 30 (66.67% of the full exemption), if filed May 1- May 31 (58.33%), if filed on June 1 (50%). Failure to file by June 1 shall constitute a waiver of the entire exemption for the year (0.0%)		<b>BUSINESS PHYSICAL LOCATION</b> <b>5682 E PONCE DE LEON AVE</b>		
		IF NAME OR MAILING ADDRESS IS INCORRECT, PROVIDE CORRECT DATA		
		NAME:		
		ADDRESS:		
		CITY, STATE, ZIP:		
1. Describe the type of business:				
2. Inventory values must be reported at 100% full cost at level of trade which includes freight, burden, overhead, and other charges as of January 1 of taxable year				
3. List the method of inventory valuation used: _____ List the method of inventory cost identification: _____				
4. SUMMATION OF INVENTORY				
a. Total value of 'All Inventory' held on January 1 of taxable year				\$ _____
b. Total value of all inventory held as 'Stock in Trade of a Retailer' as of January 1 of taxable year				\$ _____
5. FREEPORT LEVEL '1' (NOTE: Not all counties offer Level 1 Freeport – check with county for appropriate exemption % for each category)				
a. "Finished Goods" held longer than 12 months				\$ _____
b. Packaging materials (boxes, cartons, cases, fillers, labels, liners, pallets, plastic trays, shrink wrap, tape, etc.)				\$ _____
c. Other expensed supplies (i.e. gasoline, medical supplies, office supplies, production supplies, safety gear, uniforms, etc.)				\$ _____
d. Spare parts inventory				\$ _____
e. Enter the 'FULL COST' for each category below and enter the combined 'FULL COST' for all categories here: →				\$ _____
Category 1 – Raw materials and Goods in Process of a <b>MANUFACTURER</b>  <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>=</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 1</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Category 2 – "Finished Goods" manufactured in Georgia held by original <b>MANUFACTURER</b> less than 12 months  <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>=</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 2</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Line 5e - Category 3 – "Finished Goods" of <b>DISTRIBUTOR</b> held less than 12 months <b>destined for out-of-state shipment</b>  <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>=</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' from Page 2, Line 8(e)</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
Category 4 – "Stock in Trade of a <b>FULLFILLMENT CENTER</b> " held less than 12 months  <div style="display: flex; justify-content: space-between; align-items: center;"> <div>_____ X* _____</div> <div>=</div> <div>_____</div> </div> <div style="display: flex; justify-content: space-between; align-items: center;"> <div>'FULL COST' Category 4</div> <div>Exemption %</div> <div>'EXEMPTION AMOUNT'</div> </div>				
f. Apply the appropriate Level 1 exemption percentages above and enter the combined 'EXEMPTION AMOUNT' on this line.				\$ _____
<b>This represents the total Freeport Level '1' Exemption amount.</b>				
6. FREEPORT LEVEL '2' (NOTE: Not all counties offer Level 2 Freeport – check with county for appropriate exemption %)				
a. Enter total cost of all merchandise held as inventory from Line '4a' excluding amounts entered on Lines '5b', '5c', '5d', and '5e'				\$ _____
b. Multiply Line '6a' by 'appropriate exemption %' for Level 2 Freeport and enter amount on this line.				\$ _____
<b>This represents the total applicable Freeport Level '2' Exemption amount.</b>				
7. ATTACH AND FILE THIS FORM WITH PT50P-TAXPAYER RETURN				
a. Total Freeport '1' & '2' Exemption (add Lines '5f' and '6b' and enter amount here and on PT50P, Page 1, Line 'P')				\$ _____
b. Total Taxable Inventory (Subtract Line '7a' from Line '4a and enter amount here and on PT50P, Page 1, Line 'I')				\$ _____

**8. EXPLANATION OF WHAT IS EXEMPTED BY FREEPORT****FREEPORT LEVEL 1 - MANUFACTURING OR PRODUCTION BUSINESS** (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

**CATEGORY 1.** Inventory of goods in the process of manufacture or production which shall include all finished goods and raw materials held for direct use or consumption in the ordinary course of the taxpayers manufacturing or production business in this state. This exemption shall apply to tangible personal property which is substantially modified, altered or changed in the ordinary course of the taxpayer's manufacturing, processing or production operations in this state. For purpose of this exemption "Raw Materials" shall mean any material, whether crude or processed, that can be converted by manufacturing, processing, or a combination thereof into a new and useful product but shall not include unrecovered, unextracted or unsevered natural resources or packing materials.

**CATEGORY 2.** Inventory of "Finished Goods" manufactured or produced within this state in the ordinary course of the taxpayer manufacturing or production business when held by the original manufacturer or producer of such goods. This exemption shall be for a period not exceeding (12) months from the date such property is produced or manufactured.

**FREEPORT LEVEL 1 - WHOLESALE OR DISTRIBUTION BUSINESS** (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

**CATEGORY 3.** Inventory of "Finished Goods" which, on January 1, are stored in a warehouse, dock, or wharf, whether public or private, and which are destined for shipment to a final destination outside this state and inventory of finished goods which are shipped into this state from outside this state and stored for transshipment to a final destination outside this state. The exemption shall be for a period not exceeding (12) months from the date such property is stored in this state. Such period shall be determined based on application of a first-in, first-out method of accounting for the inventory. The official books and records of the warehouse, dock, or wharf where such property is being stored shall contain a full, true, and accurate inventory of all such property, including the date of the receipt of the property, the date of withdrawal of the property, the point of origin of the property, and the point of final destination of the same, if known.

**CALCULATE INVENTORY QUALIFIED FOR FREEPORT LEVEL 1 - CATEGORY 3:**

(a) Total "Finished Goods" inventory shipments from this county during the last complete calendar year:	(a) \$
(b) Total "Finished Goods" inventory shipments from this county during the last complete calendar year to an out-of-State destination:	(b) \$
(c) Percentage of Out-of-State shipments: ('b' divided by 'a')	(c) %
(d) Total "Finished Goods" inventory on January 1 of this year: (Exclude inventory stored over (12) months)	(d) \$
(e) Estimated out-of-State shipments this year: (multiply 'c' times 'd') Enter on Page 1, line 5e-Category 3	(e) \$

**FREEPORT LEVEL 1 - FULFILLMENT CENTER** (see O.C.G.A. 48-5-48.1 and 48-5-48.2)

**CATEGORY 4.** "Stock in Trade of a Fulfillment Center" meaning goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center and held less than 12 months and which is made available to REMOTE purchasers who purchase by electronic, internet, telephonic, or other REMOTE means, and where such stock will be SHIPPED from the center to a location other than the fulfillment center.

**For the purpose of Freeport Level 1:**

"Finished Goods" means goods, wares, and merchandise of every character and kind but shall not include unrecovered, unextracted, or unsevered natural resources or raw materials or goods in the process of manufacture or production or the Stock-in Trade of a Retailer. "Stock in Trade of a Retailer" means finished goods held by one in the business of making sales of such goods at retail in this state, within the meaning of Chapter 8 of Title 48, when such goods are held or stored at a business location from which such retail sales are regularly made. Goods stored in a warehouse, dock, or wharf, including a warehouse or distribution center which is part of or adjoins a place of business from which retail sales are regularly made, shall not be considered stock in trade of a retailer to the extent that the taxpayer can establish, through a historical sales or shipment analysis, either of which utilizes information from the preceding calendar year, or other reasonable, documented method, the portion or percentage of such goods which is reasonably anticipated to be shipped outside this state for resale purposes. "Stock in Trade of a Fulfillment Center" means goods, wares, and merchandise held by one in the business of making sales of such goods when such goods are held or stored at a fulfillment center.

**FREEPORT LEVEL 2** (see O.C.G.A. 48-5-48.5 and 48-5-48.6)

**FREEPORT LEVEL 2.** Inventory of finished goods held by one in the business of making sales of such goods in this state and which includes goods, wares, and merchandise of every character and kind constituting a business' inventory that would not otherwise qualify for a Level 1 freeport exemption

**9. SUPPORTING INFORMATION:** a. Physical location of inventory in this county. (List)

b. Does the taxpayer have written reports to support this Freeport exemption? NO ☐ Yes ☐ Provide the location of such books and records.

c. Provide NAME and CONTACT information for person responsible for answering questions pertaining to this inventory.

**10. OATH OF PERSON MAKING APPLICATION FOR EXEMPTION:** "I do solemnly swear, that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property listed as shown, is the true market value thereof, and I further swear, or affirm, that I returned, for the purpose of being taxed thereon, every species of inventory that I own in my right, or have control of, either as agent, executor, administrator, or otherwise; and in making this application, for the purpose of being taxed thereon, I have not attempted, either by transferring my property to another or by any other means, to evade the laws governing taxation in this state. I do further swear, or affirm, that in making this application, I have done so by estimating the true worth and value of every species of inventory contained therein."

(Taxpayer Signature) (Title) (Date)

(Preparers Signature) (Title) (Date)

**11. DISPOSITION OF THE COUNTY BOARD OF TAX ASSESSORS:**

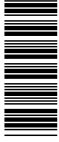
~ APPROVED ~

~ DISAPPROVED ~

# **SAMPLES**

**(Property Appraisal)**

**Dekalb\_MarinePPR\_Proof-2019**



"UG00"

REUVERS DAVID L  
PO BOX 2516  
TUCKER, GA 30085

# OFFICIAL TAX MATTER

MARINE PERSONAL PROPERTY TAX RETURN AND SCHEDULES

PARCEL ID# 4060847-B



<b>MARINE</b> <b>PERSONAL PROPERTY TAX RETURN</b> <small>THIS RETURN IS CONSIDERED PUBLIC INFORMATION AND WILL BE OPEN FOR PUBLIC INSPECTION RETURN COMPLETED FORM TO ADDRESS LISTED BELOW</small>		TAX YEAR	IF ASSISTANCE NEEDED CALL	ACCOUNT NUMBER
		2019	404-371-2479	4060847-B
		DUE DATE	OWNERS PHONE NUMBER (LIST)	
		04/01/2019		
COUNTY NAME AND RETURN ADDRESS		TAXPAYER NAME AND ADDRESS		
DEKALB COUNTY TAX ASSESSORS PROPERTY APPRAISAL & ASSESSMENT ADMIN. MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE DECATUR, GEORGIA 30030		REUVERS DAVID L PO BOX 2516 TUCKER, GA 30085 		
<p>To avoid a 10% penalty on boats and motors not previously returned, file this return no later than the due date listed above. This return is provided to you so you may return the fair market value of your boat and motor for this tax year. The return and supporting schedule must be completed and returned in order for the boat and motor to be properly returned. Department of Revenue Rule 560-11-10-.08 (3) (C).</p>		TAX SITUS (WHERE YOU LIVE) CHECK ONE <input type="checkbox"/> UNINCORPORATED AREA <input type="checkbox"/> CITY OF (LIST): IF MAILING ADDRESS OR NAME IS INCORRECT, PLEASE CORRECT IN THE SPACE PROVIDED BELOW. NAME:  ADDRESS:  CITY, STATE, ZIP:		
PERSONAL PROPERTY STRATA		BOATS SHALL BE RETURNED TO THE COUNTY WHERE LOCATED 184 DAYS A YEAR OR MORE. LIST THE FAIR MARKET VALUE OF ALL BOATS AND MOTORS BELOW (EXCLUDE TRAILER).		
B - BOATS AND MOTORS - INCLUDE ALL CRAFT IN AND ABOVE THE WATER, THE MOTORS BUT NOT THE LAND TRANSPORT VEHICLES (TRAILERS).		TAXPAYER RETURN VALUE AS OF JAN. 1 THIS YEAR	FOR TAX OFFICE USE ONLY (TAX ASSESSORS VALUE)	
BOAT AND MOTOR NUMBER 1 GA. REGISTRATION #: 6208 ET				
BOAT AND MOTOR NUMBER 2 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 3 GA. REGISTRATION #:				
BOAT AND MOTOR NUMBER 4 GA. REGISTRATION#:				
BOAT AND MOTOR NUMBER 5 GA REGISTRATION #:				
FEDERAL DOCUMENTED VESSEL #1 COAST GUARD NUMBER:				
FEDERAL DOCUMENTED VESSEL # 2 COAST GUARD NUMBER:				
<b>TOTAL</b>				
It shall be the duty of the county board of tax assessors to investigate and to inquire into the property owned in the county for the purpose of ascertaining what property is subject to taxation and to require the proper return of the property for taxation.				
<b>TAXPAYER'S DECLARATION</b>				
<p>"I do solemnly swear that I have carefully read (or have heard read) and have duly considered the questions propounded in the foregoing tax list, and that the value placed by me on the property returned, as shown by the list, is the true market value thereof; and I further swear that I returned, for the purpose of being taxed thereon, every species of property that I own in my own right or have control of either as agent, executor, administrator, or otherwise; and that in making this return, for the purpose of being taxed thereon, I have not attempted either by transferring my property to another or by any other means to evade the laws governing taxation in this state. I do further swear that in making this return I have done so by estimating the true worth and value of every species of property contained therein."</p>				
TAXPAYER OR AGENT X _____ TITLE _____ DATE _____				
OWNERS PHONE NUMBER: (Home) _____ (DayTime) _____				

# INSTRUCTIONS

## INSTRUCTIONS FOR PAGE ONE – MARINE PERSONAL PROPERTY TAX RETURN

1. Boats shall be returned to the county where located 184 days a year or more.
2. The return is considered public information and will be open for public inspection.
3. If taxpayer name or mailing address is incorrect, please correct in the space provided.
4. To avoid a 10% penalty on boats and motors not previously returned, this return must be filed no later than date listed under the due date column on page one.
5. This return is provided for the taxpayer to report the fair market value of all boats and motors owned on January 1, this year.
6. The fair market value should be listed under the column headed taxpayer return value as of January 1, this year, page one.
7. Fair market value of boats and motors should not include the value of the trailer. Taxes on trailers are paid when tag is purchased.
8. Taxpayer declaration: This declaration must be signed by the owner or agent and dated in order for this to be a valid return.

## INSTRUCTIONS FOR PAGE THREE - SCHEDULE D (MARINE)

1. This schedule is considered confidential information and not open to public inspection O.C.G.A. § 48-5-314. Returns are public information.
2. All information about the boat and motor should be listed in order for the Board of Tax Assessors to determine the proper assessment.
3. If the boat and motor has been sold or traded and you did not own on January 1, this year, please list the name and address of new owner in order for the items to be removed from your account.
4. Additional boats and motors and federal documented vessels may be listed on the back of Schedule D. Attach additional sheets if necessary.
5. Attach a listing of anything that is functionally wrong with your boat and motor. This will help the Board of Assessors make a proper assessment.
6. Boat and motor accessory equipment, such as trolling motors, should be listed on the back of Schedule D.

## REFERENCE INFORMATION

1. O.C.G.A. § 48-5-299 requires the Board to Tax Assessors to diligently investigate and inquire into the property owned in the county for the purpose of ascertaining what property, real and personal, is subject to taxation in the county and to require its proper return for taxation.
2. O.C.G.A. § 48-5-300 grants the Board of Tax Assessors authority to require production of books, papers or documents, by subpoena if necessary, which may aid in determining the proper assessment.
3. O.C.G.A. § 48-5-269 grants the State Revenue Commissioner the authority to prescribe, the forms, books and records to be used for standard property tax reporting for all taxing units, including but not limited to, the forms, books and records to be used in the listing, appraisal and assessment of property and how the forms, books and records shall be compiled and kept.
4. O.C.G.A. § 48-5-269.1 grants the State Revenue Commissioner the authority to adopt and require the use of a uniform procedural manual for appraising tangible real and personal property.
5. This return and schedule is submitted to you for your completion in accordance with the above sections of the Georgia Code.

**MARINE SCHEDULE D**

THIS SCHEDULE IS CONSIDERED CONFIDENTIAL  
INFORMATION AND NOT OPEN FOR PUBLIC INSPECTION.  
RETURN COMPLETED FORM TO ADDRESS LISTED BELOW

TAX YEAR

2019

IF ASSISTANCE NEEDED CALL

404-371-2479

ACCOUNT NUMBER

4060847-B

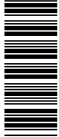
DUE DATE

04/01/2019

OWNERS PHONE NUMBER (LIST)

COUNTY NAME AND RETURN ADDRESS

TAXPAYER NAME AND ADDRESS



"UG00"

DEKALB COUNTY TAX ASSESSORS  
PROPERTY APPRAISAL & ASSESSMENT ADMIN.  
MALOOF ANNEX BUILDING-1300 COMMERCE DRIVE  
DECATUR, GEORGIA 30030

REUVERS DAVID L  
PO BOX 2516  
TUCKER, GA 30085

TAX SITUS (WHERE YOU LIVE) CHECK ONE ☐ UNINCORPORATED AREA☐ CITY OF (LIST)**BOAT # 1**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #1 (LIST):

**MOTOR # 1**

MFG. NAME: (MAKE) SEASWIRL

MFG. NAME: (MAKE)

MODEL NAME OR #: 1999

MODEL NAME OR #:

YEAR BUILT: 1999

YEAR BUILT:

LENGTH: 23' 0" HULL MATERIAL: FIBERGLASS

HORSEPOWER:

DATE PURCHASED: 2015

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):**BOAT # 2**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #2 (LIST):

**MOTOR # 2**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: " HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

LIST ALL BOAT AND MOTOR ACCESSORY EQUIPMENT ON THE BACK OF THIS FORM. EXAMPLE - TROLLING MOTOR, ETC.

Is there anything functionally wrong with your boat and motor? Yes ☐  
No ☐ If yes, please provide the Board of Assessors with documentation  
in order for them to make a proper assessment.

If you sold or traded your boat and motor and did not own  
on January 1 this year, this section should be completed  
in order for the items to be removed from your account.

If purchased used this year, list the name and  
address of the previous owner.

NAME OF PURCHASER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

DATE SOLD: \_\_\_\_\_ SALE PRICE: \_\_\_\_\_

DESCRIPTION \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

**FEDERAL DOCUMENTED VESSEL #1**

TYPE AND USE OF VESSEL: \_\_\_\_\_

VESSEL NAME: \_\_\_\_\_ LENGTH: \_\_\_\_\_ YEAR BUILT: \_\_\_\_\_ HULL MATERIAL: \_\_\_\_\_

HORSEPOWER AND TYPE OF ENGINE: \_\_\_\_\_ COAST GUARD NUMBER: \_\_\_\_\_

YEAR PURCHASED: \_\_\_\_\_ PURCHASED: NEW ☐ USED ☐ AMOUNT OF PURCHASE: \_\_\_\_\_

HOME PORT: \_\_\_\_\_ WHERE DOCKED: \_\_\_\_\_

LIST ADDITIONAL BOATS AND MOTORS, AND EQUIPMENT ON THE BACK OF THIS FORM.  
ATTACH ADDITIONAL SHEETS IF NEEDED.



## LIST ADDITIONAL BOATS AND MOTORS AND FEDERAL DOCUMENTED VESSELS ON THIS PAGE

**BOAT # 3**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #3 (LIST):

**MOTOR # 3**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):**BOAT # 4**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #4 (LIST):

**MOTOR # 4**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):**BOAT # 5**

GEORGIA COUNTY WHERE BOAT IS FUNCTIONALLY LOCATED 184 DAYS A YEAR OR MORE (LIST):

GA. REGISTRATION NO. BOAT #5 (LIST):

**MOTOR # 5**

MFG. NAME: (MAKE)

MFG. NAME: (MAKE)

MODEL NAME OR #:

MODEL NAME OR #:

YEAR BUILT:

YEAR BUILT:

LENGTH: HULL MATERIAL:

HORSEPOWER:

DATE PURCHASED:

ELECTRIC START ☐ RECOIL ☐PURCHASED: NEW ☐ USED ☐

DATE PURCHASED:

COST: (BOAT)

PURCHASED: NEW ☐ USED ☐

TOTAL COST OF BOAT &amp; MOTOR (EXCLUDING TRAILER):

COST: (MOTOR):

CHECK TYPE OF BOAT ☐ INBOARD ☐ OUTBOARD ☐ INBOARD/OUTBOARD ☐ SAILBOAT ☐ PONTOON☐ HOUSEBOAT ☐ JET BOAT ☐ JET SKI ☐ OTHER (LIST):

Is there anything functionally wrong with your boat and motor? Yes( )  
No( ). If yes, please provide the Board of Assessors with  
documentation in order for them to make a proper assessment.

If you sold or traded your boat and motor and did not own  
on January 1 this year, this section should be completed  
in order for the items to be removed from your account.

If purchased used this year, list the name and address of  
the previous owner.

NAME OF PURCHASER: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP: \_\_\_\_\_

DATE SOLD: \_\_\_\_\_ SALE PRICE: \_\_\_\_\_

DESCRIPTION \_\_\_\_\_

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_

**FEDERAL DOCUMENTED VESSEL #2**

TYPE AND USE OF VESSEL: \_\_\_\_\_

VESSEL NAME: \_\_\_\_\_ LENGTH: \_\_\_\_\_ YEAR BUILT: \_\_\_\_\_ HULL MATERIAL: \_\_\_\_\_

HORSEPOWER AND TYPE OF ENGINE: \_\_\_\_\_ COAST GUARD NUMBER: \_\_\_\_\_

YEAR PURCHASED: \_\_\_\_\_ PURCHASED: NEW ☐ USED ☐ AMOUNT OF PURCHASE: \_\_\_\_\_

HOME PORT: \_\_\_\_\_ WHERE DOCKED: \_\_\_\_\_

BOAT AND MOTOR ACCESSORY EQUIPMENT (LIST): \_\_\_\_\_



# **SAMPLES**

**(Property Appraisal)**

**HT557GA-12-5 45Day:**

## ANNUAL NOTICE OF ASSESSMENT



PT-306 (revised May 2018)

**DeKalb County**

Property Appraisal Department  
1300 Commerce Drive - Maloof Annex  
Decatur, GA 30030 PHONE: (404)371-2479

**Official Tax Matter - 2019 Tax Year**

This correspondence constitutes an official notice of ad valorem  
assessment for the tax year shown above.

**Annual Assessment Notice Date: 12/05/2019**

**Last date to file a written appeal: 01/20/2020**

WALGREENS COMPANY  
DBA: RITE AID  
300 WILMOT RD # MS33001  
DEERFIELD IL 60015

**\*\*\*This is not a tax bill - Do not send payment\*\*\***

County property records are available online at:  
[dekalbcountyga.gov/property-appraisal](http://dekalbcountyga.gov/property-appraisal)

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in BOX 'B' of this notice. **You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors.** If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>.

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

- A**
- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
  - (2) Arbitration (value)
  - (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at Maloof Annex, 1300 Commerce Drive Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841. **Your appraisal staff contacts are VANCE CLEMENTS (404) 371-2495 and ALLEN ALFORD (404) 371-6349.**

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

B	Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	1697221	1697221		DUNWOODY		
	Property Description	BUSINESS				
	Property Address	5556 CHAMBLEE DUNWOODY RD				
		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
	100% <u>Appraised</u> Value		556,225	0		
	40% <u>Assessed</u> Value		222,490	0		
	Reasons for Assessment Notice					
Change per New Details						

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

C	Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable Value	Previous Millage	Estimated Tax
	COUNTY OPNS			0	.009638	.00
C	HOSPITALS			0	.000726	.00
	COUNTY BONDS			0	.000328	.00
C	UNIC BONDS			0	.000405	.00
	FIRE			0	.002687	.00
C	SCHOOL OPNS			0	.023180	.00
	STATE TAXES			0	.000000	.00
C	CITY TAXES			0	.002740	.00
	Total County Tax					.00
C						
	Total Estimated Tax					.00

# **SAMPLES**

**(Property Appraisal)**

**HT558GA-30day:**

**DeKalb County**

Property Appraisal Department  
1300 Commerce Drive - Maloof Annex  
Decatur, GA 30030 PHONE: (404)371-2479

**Official Tax Matter - 2019 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Assessment Notice Date: 12/02/2019**

**Last date to file a written continuation of appeal:  
01/01/2020**

APPLEBEES RESTAURANT  
NEIGHBORHOOD RESTAURANT PARTNERS, LLC  
P O BOX 460389 E 430  
HOUSTON TX 77056

**\*\*\*This is not a tax bill - Do not send payment\*\*\***

County property records are available online at:  
[dekalbcountyga.gov/property-appraisal](http://dekalbcountyga.gov/property-appraisal)

The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments in the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** You have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the County Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file a written continuation of appeal'**.

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing a continuation of the appeal, you may contact the DeKalb County Board of Tax Assessors which is located at Maloof Annex, 1300 Commerce Drive Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.

**Your appraisal staff contacts are EUGENE ROBERTS (404) 371-2598 and ALLEN ALFORD (404) 371-6349.**

If you are satisfied with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

B	Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	1641349	1641349		UNINCORP		
	Property Description	BUSINESS				
	Property Address	4705 MEMORIAL DR				
		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
	100% <u>Appraised</u> Value		0	221,467		
	40% <u>Assessed</u> Value		0	88,587		
	Reasons for Assessment Notice					
OBSOLESCENCE FOR OLDER EQUIPMENT						

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.					
Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
COUNTY OPNS			88,587	.009638	853.80
HOSPITALS			88,587	.000726	64.31
COUNTY BONDS			88,587	.000328	29.06
UNIC BONDS			88,587	.000405	35.88
FIRE			88,587	.002687	238.03
UNIC TAXDIST			88,587	.002229	197.46
POLICE SERVC			88,587	.004797	424.95
SCHOOL OPNS			88,587	.023180	2,053.45
STATE TAXES			88,587	.000000	.00
Total County Tax					3,896.94
					<b>Total Estimated Tax 3,896.94</b>



**DeKalb County**

Property Appraisal Department  
1300 Commerce Drive - Maloof Annex  
Decatur, GA 30030 PHONE: (404)371-2479

**Official Tax Matter - 2019 Tax Year**

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

**Assessment Notice Date: 12/02/2019**

**Last date to file a written continuation of appeal:  
01/01/2020**

RED LOBSTER RESTAURANTS LLC 10091  
RED LOBSTER #0889  
PO BOX 460189 DEPT 504  
HOUSTON TX 77056

**\*\*\*This is not a tax bill - Do not send payment\*\*\***

County property records are available online at:  
[dekalbcountyga.gov/property-appraisal](http://dekalbcountyga.gov/property-appraisal)

The Board of Assessors has reviewed your appeal of the valuation or denial in question and has made adjustments in the current year assessment. **The adjusted current year assessment is indicated in 'BOX B' of this notice.** You have the right to continue your appeal to the previously selected appellant entity by filing a written request for appeal continuation, to the County Board of Assessors at the address shown above, no later than the date shown above as the **'Last date to file a written continuation of appeal'**.

A All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing a continuation of the appeal, you may contact the DeKalb County Board of Tax Assessors which is located at Maloof Annex, 1300 Commerce Drive Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.

**Your appraisal staff contacts are COREY CALLOWAY (404) 371-2488 and ALLEN ALFORD (404) 371-6349.**

If you are satisfied with the adjusted value on this notice, no action is required. The amount of your final ad valorem tax bill for the tax year shown will be based on the adjusted values specified in this notice.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

B	Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	1712688	1712688		TUCKER		
	Property Description	BUSINESS				
	Property Address	3937 LAVISTA RD				
		Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
	100% <u>Appraised</u> Value		0	449,670		
	40% <u>Assessed</u> Value		0	179,868		
	Reasons for Assessment Notice					
OBSOLESCENCE FOR OLDER EQUIPMENT						

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.					
Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
COUNTY OPNS			179,868	.009638	1,733.57
HOSPITALS			179,868	.000726	130.58
COUNTY BONDS			179,868	.000328	59.00
UNIC BONDS			179,868	.000405	72.85
FIRE			179,868	.002687	483.31
UNIC TAXDIST			179,868	.002229	400.93
UNIC TAXDIST			179,868	.002229	400.93
POLICE SERVC			179,868	.004797	862.83
POLICE SERVC			179,868	.004797	862.83
SCHOOL OPNS			179,868	.023180	4,169.34
STATE TAXES			179,868	.000000	.00
Total County Tax					9,176.17
				<b>Total Estimated Tax</b>	<b>9,176.17</b>

TUCKER CITY TAX	179,868	.000000	.00
-----------------	---------	---------	-----

# **SAMPLES**

**(Property Appraisal)**

## **Sample Annual Assessment Notice**





**DeKalb County**  
Property Appraisal Department  
Maloof Annex  
1300 Commerce Drive  
Decatur, GA 30030  
PHONE (404) 371-0841

# ANNUAL NOTICE OF ASSESSMENT

PT-306 (revised May 2018)



## Official Tax Matter - 2019 Tax Year

This correspondence constitutes an official notice of ad valorem assessment for the tax year shown above.

### Annual Assessment Notice Date:

**08/30/2019**

### Last date to file written appeal:

**10/07/2019**

\*\*\*This is not a tax bill - Do not send payment\*\*\*

County property records are available online at:  
[dekalbcountyga.gov/property-appraisal/welcome](http://dekalbcountyga.gov/property-appraisal/welcome)

TOBINA LLC  
13337 SOUTH ST STE 415  
CERRITOS CA 90703

**A**

The amount of your ad valorem tax bill for the year shown above will be based on the **Appraised** (100%) and **Assessed** (40%) values specified in BOX 'B' of this notice. You have the right to submit an appeal regarding this assessment to the County Board of Tax Assessors. If you wish to file an appeal, you must do so in writing no later than 45 days after the date of this notice. If you do not file an appeal by this date, your right to file an appeal will be lost. Appeal forms which may be used are available at <http://dor.georgia.gov/documents/property-tax-appeal-assessment-form>

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

- (1) County Board of Equalization (value, uniformity, denial of exemption, or taxability)
- (2) Arbitration (value)
- (3) County Hearing Officer (value or uniformity, on non-homestead real property or wireless personal property valued, in excess of \$500,000)

All documents and records used to determine the current value are available upon request. For further information regarding this assessment and filing an appeal, you may contact the county Board of Tax Assessors which is located at Maloof Annex, 1300 Commerce Drive, Decatur, GA 30030 and which may be contacted by telephone at: (404) 371-0841.

Your staff contacts are MEAD SCHLEMMER (404) 371-2512 and GEOFFREY JOHNSON (404) 371-2716.

Additional information on the appeal process may be obtained at <http://dor.georgia.gov/property-tax-real-and-personal-property>

**B**

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
4650253	16 055 03 006	2.20	STONECREST		NO
Property Description	C3 - COMMERCIAL LOT				
Property Address	2567 FAIRINGTON PKWY				
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value		2,200,000	2,374,776		
40% Assessed Value		880,000	949,910		

### Reasons for Assessment Notice

Annual Assessment Notice required by GA Law 48-5-306

Based on the following Review, Property Return or Audit

**C**

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

Taxing Authority	Taxable Assessment	x	2019 Millage	=	Gross Tax Amount	-	Frozen Exemption	-	CONST-HMST Exemption	-	EHost Credit	=	Net Tax Due
COUNTY OPNS	949,910		.009638		9,155.23		.00		.00		.00		9,155.23
HOSPITALS	949,910		.000726		689.63		.00		.00		.00		689.63
COUNTY BONDS	949,910		.000328		311.57		.00		.00		.00		311.57
UNIC BONDS	949,910		.000405		384.71		.00		.00		.00		384.71
FIRE	949,910		.002687		2,552.41		.00		.00		.00		2,552.41
UNIC TAXDIST	949,910		.002229		2,117.35		.00		.00		.00		2,117.35
POLICE SERVC	949,910		.004797		4,556.72		.00		.00		.00		4,556.72
SCHOOL OPNS	949,910		.023180		22,018.91		.00		.00		.00		22,018.91
STATE TAXES	949,910		.000000		.00		.00		.00		.00		.00
CITY TAXES	949,910		.000000		.00		.00		.00		.00		.00
STORMWTR FEE					677.28								677.28
Estimate for County			.043990		42,463.81		.00		.00		.00		42,463.81
Total Estimate			.043990		42,463.81		.00		.00		.00		42,463.81

SEE REVERSE

**Dear DeKalb County Property Owner:**

If you agree with the **CURRENT YEAR VALUE** displayed on the front of this notice, you need to do nothing – this will be the value used to calculate your 2019 property tax bill. If you disagree with the **CURRENT YEAR VALUE** and would like to appeal, no appeal form is necessary; however, an appeal form is available on our website for your convenience. Should you elect not to use the appeal form, simply write a letter stating that you are appealing, and include in your letter the following information:

- Parcel Identification Number (as found on the front of this Notice)
- Property Address
- Your daytime phone number
- Any supporting documentation you may have as to why you disagree with our value
- Specify whether you are appealing to the Board of Equalization, Arbitration, or Hearing Officer. (Additional fees may be required for appeals to Arbitration or Hearing Officer.) Visit our website for complete details.

**We do not accept faxed or emailed appeals.** Your letter of appeal must be hand-delivered or **POSTMARKED BY THE U.S. POSTAL SERVICE** by the Appeal Deadline Date shown on the front of this Notice to ensure acceptance as a timely appeal. If you do not file an appeal by this date, your right to file an appeal will be lost. **Late appeals will not be processed.**

**For your convenience you may file your appeal online!**

1. Go to <https://www.dekalbcountyga.gov/property-appraisal/welcome>
2. Select Real Estate Data from the menu on the left side of the screen
3. Enter your Property ID Number as shown on the front of this Notice
4. In the Appeal Status section, click the I WANT TO FILE AN APPEAL button. You will be prompted to enter the Access code found on the front of this Notice in the bottom right-hand corner. (NOTE: If you do not have an Access code, you will not be able to file your appeal online, but should instead write and mail your letter of appeal as described above.)
5. Once your Access Code has been entered and accepted, follow the prompts as provided on the website to submit your appeal online. Please make sure you receive a Confirmation Number at the end of the process to confirm your appeal has been received. Please print out and retain your Confirmation Letter for your records as this will be your proof of having filed an appeal.

Please note that filing online is for your convenience and there is no guarantee that the website will be functional at all times due to high traffic during the 45 day appeal timeframe. Failure of the online appeal process will not extend the appeal filing period, an appeal must be timely hand-delivered or postmarked by the U.S. Postal Service.

**IMPORTANT NOTICE REGARDING TEMPORARY BILLING VALUE FOR PARCELS UNDER APPEAL – PLEASE READ CAREFULLY AS THE LAW HAS CHANGED:** If you file an appeal and it is not resolved at the time of the mailing of the tax bill, you will be mailed a tax bill based on a temporary value. There are two options for calculating the Temporary Value:

**Option 1:** The Temporary Value is determined by the lesser of your last final value OR 85% of the Current Year Value, unless there were capital improvements to the property, in which case it will be 85% of the Current Year Value. (If the property is non-homesteaded and valued at over \$2 million, please see our website for further options.)

**Option 2:** At the time of your appeal you may specify to us that you want to be billed at 100% of the Current Value, if no substantial property improvement has occurred. If at the time of your appeal you do not specify to us your preference as to the Temporary Value, we will use Option 1.

Any difference created by the resolution of your appeal will be refunded or re-billed for any balance due. Appeal interest applies after the 60 day adjusted billing due date to appeal differences settled after November 15. Interest is capped at \$150 for homestead exempted properties, and at \$5000 for non-homestead exempted properties

For questions regarding **Homestead Exemptions** please contact the Tax Commissioner's Office at 404-298-4000 or visit the web at [www.dekalbcountyga.gov/taxcommissioner](http://www.dekalbcountyga.gov/taxcommissioner).

**CONTACT US:**

The administrator of our office is Chief Appraiser Calvin C. Hicks, Jr. If you have any questions please call us at 404-371-0841, or visit our website at <https://www.dekalbcountyga.gov/property-appraisal/welcome>

We are located at the Maloof Annex, 1300 Commerce Drive, Decatur, GA 30030, and our office hours are 8:30 a.m. to 5:00 p.m. Monday through Friday, Except Legal Holidays.

# **SAMPLES**

**(Tax Commissioner  
and  
Property Appraisal)**

## **Envelopes:**

Envelope A0117298\_PROOF-Blue Envelope

envelope A0518267\_PROOF-Large Window

Envelope back 2018

Envelope delq reply

Envelope pt org bill corr indicia

Envelope pt reply back ivory

Envelope pt reply back pink

Envelope pt reply back

Envelope pt reply canary

Envelope pt reply ivory

Envelope pt reply pink

From \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



PLACE

STAMP

HERE

**OFFICIAL TAX MATTER**

**DEKALB COUNTY BOARD OF TAX ASSESSORS  
PROPERTY APPRAISAL DEPARTMENT  
MALOOF ANNEX BUILDING  
1300 COMMERCE DR  
DECATUR, GA 30030-3222**





**DeKalb County**  
Board of Tax Assessors

Maloof Annex  
1300 Commerce Drive  
Decatur, GA 30030

**ADDRESS SERVICE REQUESTED**

**OFFICIAL TAX MATTER**

PRESORT  
FIRST CLASS  
US POSTAGE  
**PAID**  
DECATUR, GA  
PERMIT NO. 422

#9  
Flap Position

**PROOF**



PLACE  
POSTAGE  
STAMP  
HERE

---

---

CITY STATE ZIP

Parcel ID / Account Number

**DEKALB COUNTY TAX COMMISSIONER**  
**COLLECTIONS DIVISION**  
**PO BOX 100004**  
**DECATUR GA 30031-7004**



DeKalb County Fire Rescue would like to remind you to know at least two ways out of every room.  
Plan an escape plan and practice twice a year.

### **IMPORTANT INFORMATION**

- ✓ Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2<sup>nd</sup> through April 1<sup>st</sup>. Applications received after April 1<sup>st</sup> will be processed for the following year. Special exemptions are available for residents 62 years of age and older, disabled veterans, and other disabled residents that meet certain income requirements. For more information, please call (404) 298-4000.
- ✓ Mailing on the due date does not assure that your remittance will be postmarked by the installment due date. Please make sure that your envelope is hand canceled by the Post Office if mailing near or on the deadline. Taxes not paid or postmarked by the due date will incur a penalty. Taxes become delinquent on December 31<sup>st</sup>, at which time property becomes subject to a tax lien and additional charges will be incurred.

DeKalb County Fire Rescue reminds you to have at least two ways out of every room in your home. **#10**  
Flap Position

**IRVIN JOHNSON**  
DEKALB COUNTY TAX COMMISSIONER  
COLLECTIONS DIVISION  
PO BOX 100004  
DECATUR GA 30031-7004

**OPEN IMMEDIATELY!**

**TAX MATERIAL ENCLOSED**

**PROOF**

PRESORT  
First Class Mail  
U.S. POSTAGE  
PAID  
ATLANTA, GA  
PERMIT 1038

Size:  
1-3/8 X 4-1/2  
Position:  
7/8 from left  
5/8 from bottom

Important  
Information on Back  
→

**IMPORTANT INFORMATION**

✓ Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2<sup>nd</sup> through April 1<sup>st</sup>. Applications received after April 1<sup>st</sup> will be processed for the following year. Special exemptions are available for residents 62 years of age and older, disabled veterans, and other disabled residents that meet certain income requirements. For more information, please call (404) 298-4000.

✓ Mailing on the due date does not assure that your remittance will be postmarked by the Office if mailing near or on the deadline. Taxes not paid or postmarked by the due date will incur a penalty. Taxes become delinquent on December 31<sup>st</sup>, at which time property becomes subject to a tax lien and additional charges will be incurred.



*prints Black on Ivory*

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
  - Enclose check payable to: DeKalb County Tax Commissioner
  - No payment required for filing Homestead Exemptions
- Thank You!**

**PROOF**

**IMPORTANT INFORMATION**

- ✓ Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2<sup>nd</sup> through April 1<sup>st</sup>. Applications received after April 1<sup>st</sup> will be processed for the following year. Special exemptions are available for residents 62 years of age and older, disabled veterans, and other disabled residents that meet certain income requirements. For more information, please call (404) 298-4000.
- ✓ Mailing on the due date does not assure that your remittance will be postmarked by the installment due date. Please make sure that your envelope is hand canceled by the Post Office if mailing near or on the deadline. Taxes not paid or postmarked by the due date will incur a penalty. Taxes become delinquent on December 31<sup>st</sup>, at which time property becomes subject to a tax lien and additional charges will be incurred.

*prints Black on Pink Wove*

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
  - Enclose check payable to: DeKalb County Tax Commissioner
  - No payment required for filing Homestead Exemptions
- Thank You!**

**PROOF**

**IMPORTANT INFORMATION**

- ✓ Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2<sup>nd</sup> through April 1<sup>st</sup>. Applications received after April 1<sup>st</sup> will be processed for the following year. Special exemptions are available for residents 62 years of age and older, disabled veterans, and other disabled residents that meet certain income requirements. For more information, please call (404) 298-4000.
- ✓ Mailing on the due date does not assure that your remittance will be postmarked by the installment due date. Please make sure that your envelope is hand canceled by the Post Office if mailing near or on the deadline. Taxes not paid or postmarked by the due date will incur a penalty. Taxes become delinquent on December 31<sup>st</sup>, at which time property becomes subject to a tax lien and additional charges will be incurred.

*prints* **Black on Canary EC**

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
- Enclose check payable to: DeKalb County Tax Commissioner
- No payment required for filing Homestead Exemptions

**Thank You!**

**PROOF**

**IMPORTANT INFORMATION**

- ✓ Homestead exemption applications are accepted year-round. Current year exemptions must be applied for January 2<sup>nd</sup> through April 1<sup>st</sup>. Applications received after April 1<sup>st</sup> will be processed for the following year. Special exemptions are available for residents 62 years of age and older, disabled veterans, and other disabled residents that meet certain income requirements. For more information, please call (404) 298-4000.
- ✓ Mailing on the due date does not assure that your remittance will be postmarked by the installment due date. Please make sure that your envelope is hand canceled by the Post Office if mailing near or on the deadline. Taxes not paid or postmarked by the due date will incur a penalty. Taxes become delinquent on December 31<sup>st</sup>, at which time property becomes subject to a tax lien and additional charges will be incurred.

#9  
Flap Position

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
- Enclose check payable to: DeKalb County Tax Commissioner
- No payment required for filing Homestead Exemptions

**Thank You!**

**PROOF**



PLACE  
POSTAGE  
STAMP  
HERE

\_\_\_\_\_

\_\_\_\_\_

CITY STATE ZIP

Parcel ID / Account Number

**DEKALB COUNTY TAX COMMISSIONER**  
**COLLECTIONS DIVISION**  
**PO BOX 100004**  
**DECATUR GA 30031-7004**



#9  
Flap Position

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
- Enclose check payable to: DeKalb County Tax Commissioner
- No payment required for filing Homestead Exemptions

**Thank You!**

**PROOF**



PLACE  
POSTAGE  
STAMP  
HERE

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
CITY STATE ZIP

\_\_\_\_\_  
Parcel ID / Account Number

**DEKALB COUNTY TAX COMMISSIONER**  
**COLLECTIONS DIVISION**  
**PO BOX 100004**  
**DECATUR GA 30031-7004**



#9  
Flap Position

**IMPORTANT – BEFORE MAILING**

- Enclose payment remittance stub with Parcel ID / Account Number
- Enclose check payable to: DeKalb County Tax Commissioner
- No payment required for filing Homestead Exemptions

**Thank You!**

**PROOF**



PLACE  
POSTAGE  
STAMP  
HERE

\_\_\_\_\_

\_\_\_\_\_

CITY STATE ZIP

Parcel ID / Account Number

**DEKALB COUNTY TAX COMMISSIONER**  
**COLLECTIONS DIVISION**  
**PO BOX 100004**  
**DECATUR GA 30031-7004**



# **ATTACHMENT I**

## **SAMPLES**

### **Voter Registration & Elections**

#### **Election Letter And Election Application**

ERICA HAMILTON  
VOTER REGISTRATION & ELECTIONS DIRECTOR  
(404) 298-4020  
FAX (404) 298-4038



DeKalb County  
G E O R G I A

Board of Registration and Elections  
4380 Memorial Drive, Suite 300  
Decatur, Georgia 30032

BOARD MEMBERS  
ANTHONY LEWIS  
SUSAN MOTTER  
DELE LOWMAN SMITH  
SAMUEL E. TILLMAN  
BAOKY VU

January 23, 2020

**DeKalb County Registered Voter(s)**  
1252 ASHFORD CREEK WAY NE  
ATLANTA, GA 30319

Dear Voter(s),

The 2020 Election Cycle is approaching. A list of key registration and election dates and deadlines can be found on the DeKalb County Board of Registration and Elections' website at <https://www.dekalbcountyga.gov/sites/default/files/users/user3587/2020%20Elections%20Calendar.pdf>.

Information regarding your Election Day Precinct and Polling Location for the March 24, 2020 Presidential Preference Primary/Special Elections can be found by visiting the Secretary of State's My Voter Page at <https://www.mvp.sos.ga.gov/MVP/mvp.do> or by contacting our Registration Division at 404.298.4020.

An elector who wishes to cast his/her ballot prior to Election Day may do so by either requesting and voting an absentee by mail ballot or casting a ballot during the advance (in-person) voting period.

Pursuant to O.C.G.A. § 21-2-381, an elector may request an absentee by mail ballot 180 days prior to each election. Voters who have reached advanced age (65 years or older), who are disabled, a member or a dependent of a member of the armed services, residing temporarily overseas or residing permanently overseas may request a ballot for an entire election cycle by so indicating on the application. If you would like to request an absentee by mail ballot, please complete the enclosed application and return it to our office. Additional copies of the enclosed application can be made, as needed. Applications are accepted via fax at 404.298.4038, email at [absenteeballot@dekalbcountyga.gov](mailto:absenteeballot@dekalbcountyga.gov), hand-delivery or U.S. mail. All requests for absentee by mail ballots must be received the Friday prior to Election Day.

The DeKalb County Registration and Elections Office will begin mailing absentee by mail ballots for the March 24, 2020 PPP/Special Elections on Tuesday, February 4, 2020. Ballot status can be tracked by using the My Voter Page, calling our office at 404.298.4020 or by emailing [absenteeballot@dekalbcountyga.gov](mailto:absenteeballot@dekalbcountyga.gov).

Advance (in-person) voting for the March 24, 2020 PPP/Special Elections will begin on Monday, March 2, 2020. For a list of advance voting locations, dates and times, please visit <https://www.dekalbcountyga.gov/voter-registration-elections/current-election-information>.

Please feel free to contact our office if you have any additional questions and/or concerns.

Kindest Regards,

Erica D. Hamilton  
DeKalb County Registration and Election Director



# APPLICATION FOR OFFICIAL ABSENTEE BALLOT

**PLEASE PRINT** (FAILURE TO FILL OUT THE FORM COMPLETELY COULD DELAY YOUR APPLICATION)

Date of Primary, Election, or Runoff: \_\_\_\_/\_\_\_\_/20\_\_\_\_

FOR PRIMARY ELECTIONS ONLY (please check one): ☐ DEMOCRATIC ☐ NON PARTISAN ☐ REPUBLICAN

APPLICATION DATE ____/____/____	DATE OF BIRTH ____/____/____	DAYTIME CONTACT NUMBER (optional) (____) ____-____	EMAIL ADDRESS(required for UOCAVA Voter requesting electronic transmission) _____ _____
NAME AS REGISTERED		LAST	FIRST
ADDRESS AS REGISTERED		STREET #	CITY
		ZIP CODE	

☐ Mail the ballot to my temporary out-of-county address: (or alternate address for physically disabled voter).

# STREET	CITY	STATE	ZIP CODE
----------	------	-------	----------

**Note:** You must file a separate application for each election for which you are requesting an absentee ballot (\*see exceptions below for voters over the age of 65, disabled, or military or overseas citizens). You may file your application up to 180 days prior to the Date of the Election.

**\* EXCEPTIONS:**

If you meet the following criteria, you may choose to complete one application and receive a ballot for the General Primary, General Primary Runoff (if any), General Election, and General Election Runoff (if any) by checking one of the following boxes:

- ☐ E - Elderly - I am 65 years of age or older.
- ☐ D - Disabled - I have a physical disability.
- ☐ U - UOCAVA Voter - Member of armed forces of Merchant Marines of the United States, commissioned corps of the Public Health Service or the National Oceanic and Atmospheric Administration, spouse or dependent residing with or accompanying said member, or a United States citizen residing overseas. My current status is (please mark one):
- ☐ MOS - Military Overseas ☐ MST - Military Stateside
- ☐ OST - Overseas Temporary Resident ☐ OSP - Overseas Permanent Resident (federal offices only)

**For UOCAVA Voters Only** - I would like to receive my absentee ballots by electronic transmission ☐.

**SIGNATURE OR MARK\* OF VOTER - REQUIRED**

\*Signature of person preparing application if voter is disabled or illiterate - REQUIRED

You may apply on behalf of another person only in the following circumstances: In the case of a voter residing temporarily out of the county or a physically disabled voter residing within the county, application may be made by mother, father, grandparent, brother, sister, aunt, uncle, spouse, son, daughter, niece, nephew, grandchild, son-in-law, daughter-in-law, mother-in-law, father-in-law, brother-in-law or sister-in-law of the age of 18 or over upon completing the following oath: I, the undersigned do swear (or affirm) that the above-named voter is (check one): ☐ residing temporarily out of the county or is a ☐ physically disabled voter residing within the county and that the facts included in this application are true.

**SIGNATURE AND RELATIONSHIP OF RELATIVE REQUESTING BALLOT - REQUIRED**

**OFFICE USE ONLY**

Voter Registration # \_\_\_\_\_

DIST. COMBO \_\_\_\_\_ PRECINCT \_\_\_\_\_

APPLICATION RECEIVED DATE \_\_\_\_\_

BALLOT # \_\_\_\_\_ ISS. DATE \_\_\_\_\_

CERTIFIED DATE \_\_\_\_\_ REJECTION DATE \_\_\_\_\_

ID SHOWN: GADL ☐ OTHER \_\_\_\_\_

Ballot to be: ☐ Mailed ☐ Electronically Transmitted  
☐ Delivered to voter in hospital by Registrar/Deputy Registrar  
☐ Voted in office (Municipal Only)

I HEREBY CERTIFY THAT THE ABOVE NAMED VOTER

☐ IS ELIGIBLE

☐ IS NOT ELIGIBLE TO RECEIVE AN ABSENTEE BALLOT

REASON FOR REJECTION: \_\_\_\_\_

Registrar Signature \_\_\_\_\_