



Bryan County
Board of Tax Assessors
Policies and Procedures Manual



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INTRODUCTION

The Bryan County Board of Assessors (sometimes referred to herein simply as the “Board of Assessors”) is a political subdivision of the State of Georgia created by the Georgia legislature through enactment of Title 48, Chapter 5, Ad Valorem Taxation of Property of the Official Code of Georgia (O.C.G.A.). The primary responsibility of the Board of Assessors is to assure that all taxable property within Bryan County is appraised, assessed, and returned at its fair market value and that fair market values between individual taxpayers are uniform, fair, and equalized so that each taxpayer pays, as nearly as possible, only his or her proportionate share of taxes.

The most pertinent statutes related to the creation of the Board of Assessors and its functions begin with O.C.G.A. § 48-5-260 and end with O.C.G.A. § 48-5-314, but other statutes and regulations may influence the operations of the Board of Assessors and the valuation of property for tax purposes, including but not limited to, regulations promulgated by the Georgia Department of Revenue (“The Department of Revenue”), such as the Department of Revenue’s Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.01 *et. seq.*

The Board of Assessors has adopted this Policies and Procedures Manual (this “Manual”) as a resource for the benefit of the Board of Assessors, Board of Assessors staff (sometimes called the “Appraisal Staff”), and the general public. This Manual seeks to outline the policies and procedures utilized by the Board of Assessors to implement state statutes and regulations governing the assessment of property for tax purposes. To the extent statutes or regulations are silent on a topic or provide the Board of Assessors with discretion in handling a particular matter, this Manual includes the local policies and procedures of the Board of Assessors on the subject. Many of the functions addressed in this Manual may be discretionary in nature, rather than ministerial. It is not the intent of this Manual to change the discretionary nature of any discretionary function to be carried out by the Board of Assessors or the Board of Assessors staff.

It is not the intent of this Manual or any local policy of the Bryan County Board of Assessors to supplant any Georgia statute or Department of Revenue regulation. To the extent there is any conflict between any provision of this Manual and a Georgia statute or state administrative regulation, such

as the Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.01 *et. seq.*, the Georgia statute or regulation shall control over any local policy set forth in this Manual.

In executing its responsibilities, it is the intent of the Board of Tax Assessors to apply all applicable laws, regulations, and local policies consistently and fairly and to treat all citizens with dignity and respect.

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Bryan County Board of Assessors Policy 1: Governance of the Board of Assessors.

In accordance with O.C.G.A. §§ 48-5-290 to 48-5-300 and the Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.01 *et. seq*, the Board of Assessors governs itself as follows:

a) The Board of Assessors shall consist of five (5) members appointed by the County Commissioners, each of whom shall meet the qualifications requirements of O.C.G.A. §§ 48-5-290 to 48-5-293. At the first meeting of each calendar year, the Board of Assessors shall elect among its membership a Chairperson and Vice-Chairperson. At the same time, the Board of Assessors shall select from the county appraisal staff one appraiser to act as Secretary of the Board of Assessors for that tax year. The Secretary is not a voting member of Board of Assessors. See O.C.G.A. § 48-5-298.

b) Each Member of the Board of Assessors shall serve a six (6) year term. The terms of the members of the Board of Assessors are staggered so that a majority of the members of the Board of Assessors will not expire in the same year. See O.C.G.A. § 48-5-295.

c) The Meetings of the Board of Assessors, as the term "Meeting" is defined by O.C.G.A. § 50-14-1(a)(3)(A), shall be open to the public and be conducted pursuant to Georgia's Open and Public Meetings Act, O.C.G.A. § 50-14-1 *et. seq*. Not every gathering of members of the Board of Assessors shall constitute a "Meeting" as defined by O.C.G.A § 50-14-1(a)(3)(A). Meetings of the Board of Assessors will typically be conducted in person unless the Meeting is allowed to occur by teleconference pursuant to O.C.G.A § 50-14-1(g). Members of the Board of Assessors will normally be expected to be physically present at a Meeting in order to fully participate in the Meeting, unless their attendance by teleconference is allowed by O.C.G.A § 50-14-1(g).

d) The Board of Assessors holds Meetings in accordance with a regular schedule. Before or near the beginning of each calendar year, the Board of Assessors publishes the time, place, and dates of its regularly scheduled Meetings for the upcoming calendar year in the Bryan County News. The

regularly scheduled Meetings of the Board of Assessors typically alternate between the Board of Assessors offices at 15 North Courthouse Street, Pembroke, GA 31321, and at 66 Captain Matthew Freeman Drive, Suite 229, Richmond Hill, GA 31324. The Board of Assessors maintains a list of the regularly scheduled Meetings of the Board of Assessors at each office and notice of each regularly scheduled Meeting will be available at each office at least one week in advance of the scheduled Meeting. Additional notices are posted on the exterior doors of the Board of Assessors Office at 15 North Courthouse Street, Pembroke, GA 31321, and the Bryan County Administrative Building located at 66 Captain Matthew Freeman Drive, Richmond Hill, GA 31324, 48 hours prior to the Meeting. The Board of Assessor's regular Meeting schedule for a calendar year is also posted on its website. Notice of Meetings, other than regularly scheduled Meetings, will be provided pursuant to O.C.G.A § 50-14-1.

e) Prior to any Meeting, the Board of Assessors shall post an agenda of all matters expected to come before the Board at such Meeting. The agenda shall be available to the general public upon request and shall be posted at the Meeting site as far in advance of the Meeting as is reasonably possible but shall not be required to be available more than two (2) weeks prior to the Meeting and shall be posted, at a minimum, at some time during the two (2) week period immediately prior to the Meeting. Typically, agendas are posted forty-eight (48) hours prior to the Meeting. Failure to include an item on the agenda which becomes necessary to address shall not preclude considering and acting upon such item.

f) The Board of Assessors shall prepare a summary of the subjects acted on by those members present at the Meeting and make them available for public inspection within two (2) business days of adjournment. See O.C.G.A. § 50-14-1(e)(2)(A). The Board of Assessors typically satisfies this requirement through the preparation of draft Minutes, which are maintained at the Board of Assessors Office at 15 North Courthouse Street, Pembroke, GA 31321.

g) The Board of Assessors shall also keep regular Minutes of Meetings and shall make them available for public inspection once approved as official by the Board of Assessors, no later than immediately following the next regular Meeting of the Board of Assessors. The Minutes shall contain, at a minimum, the names of the members present at the Meeting, a description of each motion or other proposal made, the identity of the persons making and seconding the motion or other proposal, and a record of all votes. The Minutes shall also reflect that all covenants and exemptions were approved or denied by the Board of Assessors. The name of each person voting for or against a proposal shall be recorded. It shall be presumed that the action taken was approved by each person in attendance unless the Minutes reflect the name of the persons voting against the proposal or abstaining. See O.C.G.A. § 50-14-1(e)(2)(B). The Board of Assessors maintains copies of the Minutes of its Meetings at its office located at 15 North Courthouse Street, Pembroke, GA 31321, where they are available for public inspection.

h) The Board of Assessors shall also record Minutes of Executive Sessions, but these Minutes shall not be open to the public. Such Minutes shall be taken, kept, and preserved as required by O.C.G.A. § 50-14-1(e)(2)(C) for use by the Board of Assessors and for in camera inspection by an appropriate court should a dispute arise as to the propriety of any Executive Session.

i) The Board of Assessors does not typically make video or audio recordings of its regular Meetings but reserves the right to do so. Members of the public may make video or audio recordings of Board of Assessors Meetings, but they are asked to disclose that a recording is being made. The Board of Assessors reserves the right limit the manner in which audio or video recordings are taken to minimize disruption to the proceedings, including, but not limited to, providing direction on camera and microphone placement.

j) The Board of Assessors maintains copies of Title 48, of the Official Code of Georgia (O.C.G.A.) and the Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.01 *et. seq.* at its office

located at 15 North Courthouse Street, Pembroke, GA 31321. The Official Georgia Code is also available to the public at:
<http://www.lexisnexis.com/hottopics/gacode/default.asp>.

The Department of Revenue's Appraisal Procedures Manual is also available at:
<https://dor.georgia.gov/appraisal-procedure-manual>

k) The Board of Assessors had adopted this Bryan County Board of Tax Assessor's Policies and Procedures Manual (this "Manual") as a resource for the benefit of the Board of Assessors, Board of Assessors staff, and the general public. This Manual seeks to outline the policies and procedures used by the Board of Assessors to implement state statutes and regulations governing the assessment of property for tax purposes. To the extent statutes or regulations are silent on a topic or provide the Board of Assessors with discretion in handling a particular matter, this Manual includes the local policies and procedures of the Board of Assessors on the subject. Many of the functions addressed in this Manual may be discretionary in nature, rather than ministerial. It is not the intent of this Manual to change discretionary nature of any discretionary function to be carried out by the Board of Assessors or Board of Assessors staff.

It is not the intent of this Manual or any local policy of the Bryan County Board of Assessors to supplant any Georgia statute or Department of Revenue regulation. To the extent there is any conflict between any provision of this Manual and a Georgia statute or state administrative regulation, such as the Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.01 *et. seq.*, the Georgia statute or regulation shall control over any local policy set forth in this Manual.

l) The Board of Assessors shall provide any changes in laws related to homestead exemptions and preferential assessments to the Tax Commissioner for the brochure as required by O.C.G.A. § 48-5-306.1 and have a copy of that brochure available in the Tax Assessors Office.

m) The Board of Assessors seeks to retain its records according to the records retention schedules listed in the County and Municipal Government Common Records Retention Schedules for Tax Assessor Records issued by

the Georgia State Records Management Program. The Board of Assessors reserves the right, but is not required, to keep records longer than the records retention period recommended by the state.

Bryan County Board of Assessors Policy 2: Staffing.

- a) In accordance with O.C.G.A. § 48-5-262, the Board of Assessors shall maintain sufficient staff to investigate diligently to ensure that all taxable property is assessed uniformly within the county.
- b) The Board of Assessors shall ensure that a certified, qualified Chief Appraiser is appointed.
- c) The Chief Appraiser shall ensure that the staff maintains the proper certifications at all times.
- d) The Chief Appraiser shall address any staffing needs and equipment needs for the efficient and compliant operation of the Tax Assessors Office in her annual budget requests.

**Bryan County Board of Assessors Policy 3:
Computer Assisted Mass Appraisal (CAMA) System.**

- a) The Board of Assessors shall ensure that a proper CAMA system is maintained in the office of the Board of Assessors for the purpose of maintaining current records on property characteristics and ownership for all classes of property including Real Property, Personal Property and Manufactured Homes. Currently, the Board of Assessors uses the WinGAP Appraisal System. The Board of Assessors reserves the right to change the brand of the CAMA system, if needed.

- b) The Bryan County Information Technology Department assists the Board of Assessors in regularly backing up the computer records of the Board of Assessors, including WinGAP records.

Bryan County Board of Assessors Policy 4:
Appraisal of Real Property by the Board of Assessors.

- a) The Board of Assessors seeks to appraise all real property, such as land and improvements thereon, including, but not limited to residences, commercial buildings, and industrial structures, in accordance with O.C.G.A. § 48-5-260 et. seq. and the Georgia Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.09.
- b) The Board of Assessors shall identify real property, determine its taxability, and classify it for addition to the county ad valorem tax digest in accordance with Ga. Comp. R. & Regs. 560-11-10-.09(1)(b).
- c) The Board of Assessors shall ensure that all real property listed on the tax digest is appraised at the "fair market value of property" as defined in O.C.G.A. §48-5-2:

"Fair market value of property" means the amount a knowledgeable buyer would pay for the property and a willing seller would accept for the property at an arm's length, bona fide sale. The income approach, if data are available, shall be considered in determining the fair market value of income-producing property. If actual income and expense data are voluntarily supplied by the property owner, such data shall be considered in such determination. Notwithstanding any other provision of this chapter to the contrary, the transaction amount of the most recent arm's length, bona fide sale in any year shall be the maximum allowable fair market value for the next taxable year. With respect to the valuation of equipment, machinery, and fixtures when no ready market exists for the sale of the equipment, machinery, and fixtures, fair market value may be determined by resorting to any reasonable, relevant, and useful information available, including, but not limited to, the original cost of the property, any depreciation or obsolescence, and any increase in value by reason of inflation. Each tax assessor shall have access to any public records of the taxpayer for the purpose of discovering such information.

O.C.G.A. § 48-5-2.

d) To determine the “fair market value of property,” the appraisal staff will generally consider the sales comparison, cost, and income approaches in the appraisal of real property, as well as other special valuation considerations set forth in the Department of Revenue’s regulations for the valuation of real property, Ga. Comp. R. & Regs 560-11-10-.09. The degree of dependence on any one approach will change with the availability of reliable data and type of property being appraised. For example, Department of Revenue regulations recommend the use of the sales comparison and income approaches for the valuation of land, see Ga. Comp. R. & Regs 560-11-10-.09(3), and the sales comparison, cost approach, and income approach for valuing improvements, such as buildings, on land. See Ga. Comp. R. & Regs 560-11-10-.09(4). The Department of Revenue regulations also note special valuation considerations, such as special considerations for valuing property with standing timber, that may also have bearing on determining the fair market value of a parcel. See Ga. Comp. R. & Regs 560-11-10-.09(3)(b)(v). To the maximum extent allowed by law and Department of Revenue regulations, the appraisal staff shall have discretion to determine which valuation methodology or combination of methodologies should carry the most weight in determining the fair market value of each parcel in Bryan County. The appraisal staff may express the final fair market value estimate to the Board of Tax Assessors in numbers that are rounded to the nearest hundred dollars. See Ga. Comp. R. & Regs 560-11-10-.09(1)(a).

e) In order to appraise real property at the “fair market value of property” using the authorized appraisal methods, the Board of Assessors shall keep a record of information relevant to the ownership and valuation of all real property in the county and shall follow the procedures in Ga. Comp. R. & Regs. 560-11-10-.09(d) when collecting and maintaining such real property data. This information shall include:

1. Geographic Information. Pursuant to Ga. Comp. R. & Regs. 560-11-10-.09(d)(1)(i), the Board of Assessors maintains a computerized geographic information system for all real property located within the county. At a minimum, this system contains the following information required by to Ga. Comp. R. & Regs. 560-11-10-.09(d)(1)(i): all streets and roads plotted and identified; property lines delineated for each real property parcel; unique parcel identifier for each parcel; and physical dimensions

or acreage estimate for each parcel. The Bryan County maps have parcel identifiers that link the maps to the other real property records of the Board of Assessors. These maps are available on the Bryan County website:

<https://www.bryancountyga.org/government/departments-a-g/gis-mapping/interactive-maps>

Additional mapping policies are set forth in Bryan County Board of Assessors Policy 5: Mapping.

2. Sales information. The Board of Assessors staff maintains records of all sales of real property that are available and occur within Bryan County. The Board of Assessors seeks to obtain and keep a record of the following sales information required by Ga. Comp. R. & Regs. 560-11-10-.09(d)(1)(ii) for each parcel of real property in Bryan County: map and parcel identifier; sale date; sale price; buyer's name; seller's name; deed book and page number; vacant or improved; number of acres or other measure of the land; representativeness of sale using the confirming criteria provided in Rule 560-11-2-.56 (1)(d); any income and expense information reasonably available from public records; property classification as provided in Rule 560-11-2-.21, and; when available, the appraised value for the tax year immediately following the year in which the sale occurred.

Additional policies regarding the collection of real property sales data are set forth in Bryan County Board of Assessors Policy 6: Sales Information.

3. Property characteristics. The Board of Assessors staff maintains record of real property characteristics used to help value and classify each parcel of real property in Bryan County. In determining what characteristics are gathered, the Board of Assessors takes into account the following considerations allowed by Comp. R. & Regs. 560-11-10-.09(d)(1)(iii): factors that influence the market in the location being considered; requirements of the valuation approach being employed; digest classification and stratification; requirements of other governmental and private users; and marginal benefits and costs

of collecting and maintaining each property characteristic. A non-exclusive list of property characteristics that may be gathered and maintained by the Board of Assessors for use in valuing real property include, but are not limited to the following:

- Land and location characteristics, which are described further below.
- Improvement characteristics, which are described further below.
- Income and expense information reasonably available to the Board of Assessors from public records or provided by the taxpayer.
- Market rents.
- Timber or crop information.
- Construction cost information.
- Sales ratio studies.
- Other market or industry data used to assist in the cost, sales comparison, or income method of valuing property.

4. Land and location characteristics. To the extent applicable to a particular parcel of real property and to the extent the information is reasonably available to Board of Assessors staff, the Board of Assessors seeks to maintain information on the following land and location characteristics set forth in Comp. R. & Regs. 560-11-10-.09(d)(1)(iv) for real property located in Bryan County, as well as other land and location characteristics that the Board of Assessors may find helpful in determining the fair market value of real property including, but not limited to: location, frontage, width, depth, shape, size (acreage), topography, landscaping, slope, view, drainage, hydrology, off-site improvements, soil condition, soil productivity, zoning, absorption, nuisances, use, covenants, neighborhood, corner influence, proximity to recreational water, and quality of access.

5. Improvement characteristics. To the extent applicable to a particular parcel of real property and to the extent the information is reasonably available to Board of Assessors staff, the Board of Assessors seeks to maintain information on the following

improvement characteristics set forth in Comp. R. & Regs. 560-11-10-.09(d)(1)(v) for real property located in Bryan County, as well as other improvement characteristics that the Board of Assessors may find helpful in determining the fair market value of real property including, but not limited to: the location, size, actual use, design, construction quality, construction materials, age and observed condition. Other information routinely collected by the Board of Assessors for improvements includes: the style or usage of the improvement, the number of rooms or bedrooms, heated area, the number of stories, the foundation type, the exterior cladding materials, roofing materials, roof shape, floor construction, and numerous other factors, features, and finishings. Board of Assessors staff will seek to take and maintain at least one exterior photograph of the primary improvement on each parcel of real property, such as the primary dwelling or the main commercial building, when field inspections occur. Board of Assessors staff may take and maintain additional photographs of the primary improvement or other improvements or accessories on the property. Board of Assessors staff have discretion to determine which improvement is the primary improvement on the parcel and how many pictures of all improvements on the property to take.

f) The appraisal staff will use reasonable care to input the property characteristics recorded by the appraisal staff into the CAMA system used by the Board of Assessors. Appraisal staff may post photographs of the property on the CAMA system. The entry of information and photographs on the CAMA system shall in no way prohibit the Board of Assessors from collecting or saving additional information or photographs relevant to the assessment of any parcel of land in Bryan County in other paper or electronic files maintained by the Board of Assessors.

g) Appraisal staff strives to collect and update information relevant to the ownership and valuation of all real property in the county throughout the year, and seeks to perform an office review of each parcel in Bryan County at least once annually. At least once every three (3) years, appraisal staff shall conduct field inspections of each parcel in Bryan County. Appraisal staff may conduct field inspections more frequently than once every three (3) years. Additional policies and procedures regarding the conduct of field inspections are set forth in a separate Bryan County Policy 9: Field Inspections.

h) The Board of Assessors and Board of Assessors staff seek to value land within Bryan County pursuant to the valuation procedures for land outlined in the Department of Revenue's Real Property Appraisal Manual, Ga. Comp. R. & Regs. 560-11-10-.09(3), including, but not limited to, its special provisions for standing timber, crop allotments, and pond values. In valuing land, appraisal staff stratifies or classifies land into different markets based on location within the county, permitted uses, neighborhood geographic features (such as water access), sales data, and other factors that have been shown to reflect the interest of buyers and sellers and a property's value. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b). This information is populated in the WinGAP system to assist in the appraisal of real property in Bryan County, and the WinGAP system allows the appraisal staff to make further individualized adjustments to each parcel within a market to account for a particular property's characteristics such as its view, unusual lot sizes or shapes, or other considerations that may influence the land's value. In valuing land, the appraisal staff annually reviews the "small acreage break point" in Bryan County. The "small acreage break point" is the tract acreage point where size no longer appears to have a significant impact on the price paid per acre annually, and the "small acreage break point" may change annually. See Ga. Comp. R. & Regs. 560-11-10-.09(3)(b) This information can be provided upon request from the appraisal staff.

i) The Board of Assessors and Board of Assessors staff seek to value all improvements within Bryan County, including, but not limited to, personal residences, commercial buildings, industrial facilities, and accessory structures, such as sheds, barns, and garages, pursuant to the valuation procedures for land outlined in the Department of Revenue's Real Property Appraisal Manual, Ga. Comp. R. & Regs. 560-11-10-.09(4).

j) Ga. Comp. R. & Regs. 560-11-10-.09(d)(1) provides a special procedure for the valuation of common areas in "residential subdivisions(s), planned commercial developments(s) or condominium(s):"

The appraisal staff shall take into account the extent that the fair market value of individually owned units in a residential subdivision, planned commercial development, or condominium also represents the fair market value of any ownership interest in any common area that is conveyed with the individually owned units. When the appraisal staff determines that the fair market

value of the common area is included in the fair market value of the individually owned units, the appraisal staff may recommend a nominal assessment of the common area parcel. When the appraisal staff makes such a determination, the fair market value of residual interests not conveyed to the owners of the individually owned units shall be appraised and an assessment recommended to the Board of Tax Assessors.

Ga. Comp. R. & Regs. 560-11-10-.09.

The Board of Assessors litigated this provision in *Bryan County Board of Tax Assessors v. the Ford Plantation Club, Inc.*, Bryan County Superior Court Case No. 2017-cv-245, and seeks to interpret this provision in a manner consistent with the Court's February 23, 2018 Order in that case. In this regard, the Board of Assessors interprets "residential subdivision, planned commercial development, or condominium" narrowly to exclude private membership clubs. In determining whether a parcel is "common area" under this regulation, the Board of Assessors will consider whether property interests in the common area are transferred along with ownership in individual lots or units in the residential subdivision, commercial development, or condominium. Even where the property to be appraised meets the definition of eligible "common area," Board of Assessors staff will still retain discretion whether to recommend a nominal assessment or partial assessment based on the extent to which Board of Assessors staff determines that the fair market value of the common area is actually included in the assessment of the fair market value of the individually owned units in the subdivision, development, or condominium.

k) In assessing docks, the Board of Assessors looks to the owner or owners of record, regardless of who may use the dock. In the absence of a legally recorded instrument granting a shared interest in a dock or other shared space among multiple owners then, then the full value of the dock shall be assessed to the owner of the parcel on which it is physically located or connected. If the deeds of owners of multiple property include a right of access to the dock, then the value of the dock will be divided among those properties where the deed expressly includes a right of access to the dock. Docks that are "common area" of a "residential subdivision, planned commercial development, or condominium" shall be appraised like other "common area."

l) Construction in progress shall be appraised pursuant to Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs. 560-11-10-.09(d)(2). The staff shall determine the percentage complete of the construction and apply the factor to the appraised value along with a market risk factor. If the property is not 100% complete as of January 1st, the staff will attach a completion form and the developer will get a .75 risk factor, i.e. a 25% reduction on the house improvement.

m) Appraising Development In-Progress/Absorption Rates. When appraising a subdivision, Board of Assessors staff shall use a discounted cash-flow analysis in conjunction with the cost-of-development method to appraise the unsold parcels when it is anticipated that the parcels will require several more years of exposure to the market to sell. The appraisal staff may consider typical holding periods, marketing, and management practices when estimating anticipated revenues and allowable expenses. See Ga. Comp. R. & Regs. 560-11-10-.09. The Board of Assessors requires the developer to supply the staff with the following: (1) A master plan of the entire development; and (2) Copies of all plats associated with the subdivision, recorded or not. Upon receipt of all requested data, an estimated sell-out period will be projected. This will come from the developer's data and historic data on comparable subdivisions. The sell-out estimate will establish the total number of years the development will be eligible for the factors. The appropriate factors would come from the "Ellwood Tables" Column 4, Present Worth of 1 (Reversion Factor). The appropriate table will be selected by checking the prime and adding 1% as of January 1 of each year.

n) The WinGAP system allows appraisal staff to make individualized adjustments to "override" the fair market value generated with the WinGAP system to make special property valuations. The appraisal staff should properly document the reason for any override values that are placed on property, such as values set by the Board of Equalization.

Bryan County Board of Assessors Policy 5: Mapping and Assemblage.

a) Pursuant to Ga. Comp. R. & Regs. 560-11-10-.09(d)(1)(i), the Board of Assessors maintains a computerized geographic information system for all real property located within the county. At a minimum, this system contains the following information required by Ga. Comp. R. & Regs. 560-11-10-.09(d)(1)(i): all streets and roads plotted and identified; property lines delineated for each real property parcel; unique parcel identifier for each parcel; and physical dimensions or acreage estimate for each parcel. The Bryan County maps have parcel identifiers that link the maps to the other real property records of the Board of Assessors. These maps are available on the Bryan County website:

<https://www.bryancountyga.org/government/departments-a-g/gis-mapping/interactive-maps>

b) The Board of Assessors staff can provide printed copies of maps from the Bryan County computerized geographic information system. Those maps may be requested in person at the Board of Assessors office, by email to kquillet@bryan-county.org, or by mail addressed to:

The Bryan County Assessors Office
Attn: Mapping Services
P.O. Box 1000
Pembroke, GA 31321

The Board of Assessors provides more information about its mapping services and the pricing for printed maps on its website at: <https://www.bryancountyga.org/government/departments-a-g/gis-mapping/map-services>

c. For valuation and mapping purposes, Board of Assessors staff shall not combine multiple rural parcels into a single taxable unit, unless all of the following requirements from Ga. Comp. R. & Regs. 560-11-10-.09(d)(3) apply:

(1) parcels must be contiguous or separated by only a stream,

creek, non-navigable river, road, street, highway, railroad, or other recognized thoroughfare,

(2) parcels must be titled in exactly the same name,

(3) parcels must fall entirely within the same taxing district, and

(4) parcels that are contiguous but lie in different taxing districts and are otherwise eligible for combination shall be valued in the same manner as the total acreage of the combined parcels would dictate.

Ga. Comp. R. & Regs. 560-11-10-.09. While these requirements must be met to combine multiple rural parcels into a single, taxable unit, the Board of Assessors retains discretion not to combine multiple rural parcels.

Bryan County Board of Assessors Policy 6: **Sales Information**

a) The appraisal staff shall maintain a record of all sales of real property that are available and occur within the county. The appraisal staff should also familiarize themselves with overall market trends within their immediate geographical area of the state. They should collect and analyze sales data from other jurisdictions having market and usage conditions similar to their county for consideration when insufficient sales exist in the county to evaluate a property type, especially large acreage tracts. The Real Estate Transfer Tax document, Department of Revenue Form PT-61, shall be a primary record source. However, the appraisal staff may also review deeds of transfer and security deeds recorded in the Office of the Superior Court Clerk, and probated wills recorded in the Office of the Probate Court to maintain a record of relevant information relating to the sale or transfer of real property. Records required to be maintained shall include at a minimum the following information: map and parcel identifier; sale date; sale price; buyer's name; seller's name; deed book and page number; vacant or improved; number of acres or other measure of the land; representativeness of sale using the confirming criteria provided in Rule 560-11-2-.56 (1)(d); any income and expense information reasonably available from public records; property classification as provided in Rule 560-11-2-.21, and; when available, the appraised value for the tax year immediately following the year in which the sale occurred. See Ga. Comp. R. & Regs. 560-11-10-.09 (D)(1)(ii).

b) The Real Estate Transfer Tax document, Department of Revenue Form PT-61, is typically submitted through an online portal at the Georgia Superior Court Clerks' Cooperative Authority website ("PT-61") by a real estate closing attorney (or other filer) in connection with the closing of a real estate sale. This portal is currently located at <https://www.gsccca.org/file>.

c) The Department of Revenue Local Government Services Division provides the PT-61 forms for real estate sales in Bryan County to the Bryan County Board of Assessors on a weekly basis. The Board of Assessors staff uses this information to help ensure that all transferred property is properly returned for taxation and ownership records are correct as reflected on the tax digest. The sales shall be qualified using an appropriate reason for that

type of sale. A list of the reason codes and reasons shall be maintained by the staff and be readily available for inspection upon request.

d) For most transfers, Department of Revenue Form PT-61 will reflect the amount paid by the purchaser for any real property transferred. The form may also show the value of any personal property transferred. Timber value for extraction or intangibles that should not be included. If the sale is a qualified sale to be used by the appraisal staff as a comparable sale or benchmark sale, it shall be determined if a time adjustment is needed due to the age of the sale. The Board of Assessors shall implement procedures for all transfers to be reviewed in order to be qualified as a market or non-market sale and a reason assigned accordingly. For transfers that do not include a transaction amount, the appraisal staff shall investigate diligently in order to determine a transaction amount for the purpose of proper qualification of the sale. The investigation can include, but not be limited to the following:

- Field review of the subject property by the staff, with the attempt to speak with the involved parties, if available.
- A review of deeds of transfer.
- Security deeds.
- Probated wills.
- Responses to Current Sales Questionnaires sent by the Board of Assessors to participants in the transaction.

e) In addition to collecting sales information from the Department of Revenue PT-61 Forms, Board of Assessors staff will submit Current Sales Questionnaires to buyers of real estate. Information from responses received by the Board of Assessors may be entered into the WinGAP system. A sample copy of the Current Sales Questionnaire sent by the Board of Assessors to participants in real estate sales follows:

**Your County Board of Tax
Assessors
P. O. Box 123
Somewhere
, GA 12345**

Phone: 123-456-7890 Fax :123-456-7890 Email :youremail@county.ga.us

11/4/2014

TAXPAYER JOE

HILLS

123 Shipwatch Lane

121B123456 001

SOMEWHERE GA 12345

Acres 0.00

**Current Sales Questionnaire
Legal Desc: LOT 10 BEVERLY**

Map ID

Total

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

ARE THE BUYER & SELLER RELATED? YES/NO IF YES, RELATION _____
IN YOUR OPINION, WAS THIS AN ARMS-LENGTH TRANSACTION REPRESENTATIVE
OF FAIRMARKET VALUE? YES/NO IF NO, WHY NOT?

DID THE SALE INVOLVE ANY PERSONAL PROPERTY? i.e.: BOAT, TRACTOR,
INVENTORY, ETC YES/NO IF YES, ESTIMATE OF VALUE \$ ____
DID YOU TRADE ANYTHING IN ADDITION TO CASH? YES/NO IF YES, ESTIMATE OF
VALUE \$ _____

WAS THERE ANY OWNER FINANCING IN THE SALE? YES/NO
IF YES, DOWN PAYMENT _____ # OF YEARS FINANCED ____% INTEREST
RATE _____

WAS THERE ANY TIMBER ON THIS PROPERTY AT THE TIME OF THE SALE? YES/NO
IF YES, ESTIMATE OF VALUE \$ _____

DID YOU PURCHASE THIS PROPERTY FOR AGRICULTURAL USE? YES/NO DOES
THIS PROPERTY ADJOIN PROPERTY ALREADY OWNED BY YOU? YES/NO WERE
THERE ANY OTHER CONSIDERATIONS IN THIS SALE? YES/NO

IF YES, WHAT?

WHAT WAS THE PURCHASE PRICE OF THE PROPERTY? _____

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

Current Sales Information

Code Previous	Owner	Property Use	Sale Price	Deed Date	Deed Ref	Plat Ref
JOINT	TAXPAYER R		0	12/10/2010	BR 549	A 156
TENNANTS	JOE					

Signature of Property Owner or Representative_

Bryan County Board of Assessors Policy 7: Ratio Studies

- a) In accordance with O.C.G.A. § 48-5-263(b)(9) and Georgia Department of Revenue Real Property Appraisal Manual 560-11-10-.09(b)(5), the Board of Assessors staff periodically conducts sales ratio studies with the assistance of the WinGAP program to measure the quality of their appraisals relative to the market and the uniformity of taxation.

- b) The Board of Assessors staff seeks to present preliminary sales ratio studies to the Board of Assessors at a regular Meeting prior to the end of March.

- c) The Board of Assessors staff seek to present their final sales ratio studies for that appraisal year at a Regular Meeting of the Board of Assessors by July 1 of the appraisal year, the deadline for mailing Notices of Assessments. However, Board of Assessors staff may conduct or revise their sales ratio studies after July 1 of any appraisal year as they deem appropriate.

**Bryan County Board of Assessors Policy 8:
Collecting Property Information from the Bryan County Building and
Codes Division**

- a) The Board of Assessors Office coordinates with Bryan County Building and Codes Division as well as any municipal building code departments within Bryan County to help to collect information on property characteristics relevant to appraisal of real property set forth in Bryan County Board of Assessors Policy 4 and Georgia Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.09.
- b) In this regard, the Board of Assessors staff seek to obtain any all building permits issued by the Bryan County Building and Codes Division any other county or municipal governments. Information from these building permits may be input into the Board of Assessors WinGAP system.
- c) The Board of Assessors staff will also coordinate with the Bryan County Building and Codes Division as well any municipal building code department within Bryan County to conduct interior real property inspections concurrently with building code inspections.
- d) The Bryan County Assessors may consider declarations of proposed construction cost made by building permit applicants, but no appraisal shall be based solely on such declarations.

Bryan County Board of Assessors Policy 9: Field Inspections

- a) At least once every three years, the Board of Assessors staff conduct a field inspection of each parcel in Bryan County to collect information on property characteristics relevant to appraisal of real property set forth in Bryan County Board of Assessors Policy 4 and Georgia Department of Revenue's Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-10-.09. Field inspections may occur more frequently than once every three years. These additional inspections typically occur at the time of building code inspections for new construction or renovations or to further assess the characteristics of a property at the time of appeal.
- b) When conducting Field Inspections, Board of Assessors staff will have identification showing their status as a county employee.
- c) When conducting field inspections of personal residences, Board of Assessors staff will seek to announce their presence by ringing the doorbell or knocking on the front door of the residence. If no one answers, Board of Assessors staff will leave a note on the front door advising the property owner that an inspection occurred.
- d) The once-every-three-year inspections are typically exterior-only inspections. Board of Assessors Staff may take one or more pictures of the property and or improvements thereon. Board of Assessors staff have discretion to determine the number of photographs they may take.
- e) Board of Assessors staff will typically conduct interior inspections at the time of building permit inspections, and these inspections are coordinated with the Bryan County Building and Codes Division.
- f) Board of Assessors staff may request additional interior inspections in the event the taxpayer returns a materially different value for the taxpayer's property than the Notice of Assessment sent by the Board of Assessors or in the context of a property tax appeal. These interior inspections are scheduled by mutual agreement between Board of Assessors staff and the taxpayer during the normal business hours for the Board of Assessors, 8 a.m. to 5 p.m., Monday through Friday, excluding legal holidays or emergency closures. If the taxpayer declines to allow the interior inspection of their property, then Board of Assessors staff may make assumptions about

the quality of the interior finishes based on the apparent quality of construction from their exterior inspection, the most recent building code inspection, the age of the property, and other factors that may help them estimate the value of the improvement without the benefit of an interior inspection.

Bryan County Board of Assessors Policy 10: Homestead Exemptions

a) State and local laws recognize a number of tax relief grants for residential property owners known as “homestead exemptions,” if the residential property owner can demonstrate that they meet all of the requirements for the homestead exemption. A summary of homestead exemptions available to residents of Bryan County is as follows:

1. Bryan County Local Exemption to County, City, and School Board Ad Valorem Taxes for Individuals Aged 65 and Older. Effective January 1, 2007 (\$50,000).

This exemption is subtracted from the assessed amount of the property (40% of the appraised value). This essentially means that the first \$125,000 of the Appraised Value of the homesteaded property is not subject to taxes. Applicants must demonstrate that their property meets all of the definitional requirements of a “homestead” set forth in O.C.G.A. § 48-5-40(3) as well as the age requirements for the local exemption. ¶

2. Bryan County Local Exemption to the County and City Portion of Ad Valorem Taxes for Individuals Aged 65 and Under. Effective January 1, 2007 (\$30,000).

This exemption does not apply to the school board portion of Ad Valorem taxation. Applicants must demonstrate that their property meets all of the definitional requirements of a “homestead” set forth in O.C.G.A. § 48-5-40(3).

3. Regular State Homestead Exemption (no age requirements) (\$2,000).

By state statute, the homestead of each resident of the state actually occupied by the owner as a residence and homestead shall be entitled to an exemption on the first \$2,000 of the assessed value of the property. See O.C.G.A. § 48-5-44. Applicants must demonstrate that their property meets all of the

definitional requirements of a “homestead” set forth in O.C.G.A. § 48-5-40(3). As a practical matter, the local Bryan County exemption is more favorable than the regular state homestead exemption, and most taxpayers elect the local exemption over the regular state homestead exemption. This exemption **IS NOT** in addition to the local exemption, and does not increase the local exemption by an additional \$2,000.

4. State Exemptions for Adults Aged 65 and Older With Net Income Less Than \$10,000.

By state statute, each person who is 65 years of age or over on or before January 1 of the year in which the exemption is sought is hereby granted an exemption from all state and county ad valorem taxes in the amount of \$4,000.00 on a homestead owned and occupied by him as a residence if his net income, together with the net income of his spouse who also occupies and resides at such homestead, as net income is defined by Georgia law, from all sources, except as hereinafter provided, does not exceed \$10,000.00 for the immediately preceding taxable year for income tax purposes. See O.C.G.A. § 48-5-47. In addition to the income requirement and other requirements unique to O.C.G.A. § 48-5-47, applicants must demonstrate that their property meets all of the definitional requirements of a “homestead” set forth in O.C.G.A. § 48-5-40(3). As a practical matter, the local Bryan County exemption is more favorable than the regular state homestead exemption, and most taxpayers 65 or over in Bryan County will elect the local exemption over the state exemption. This exemption **IS NOT** in addition to the local exemption for individuals 65 and, it does not increase the local exemption by an additional \$4,000.

This exemption does not extend to municipal or county school district taxes. See O.C.G.A. § 48-5-47.

5. State Exemptions for Adults Aged 62 or Older With Net Income Less Than 10,000.

By state statute, each person who is 62 years of age or over on or before January 1, of the year in which the exemption is sought

is entitled to an exemption of that person's homestead from all ad valorem taxes in an amount equal to the amount of the assessed value of that homestead which exceeds the assessed value of that homestead for the taxable year immediately preceding the taxable year in which this exemption is first granted to such resident, if that person's income, together with the income of the spouse of such person and any other person who resides within such homestead, does not exceed \$30,000.00 for the immediately preceding taxable year. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the assessment in the base year shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly. See O.C.G.A. § 48-5-47.1. In addition to the income requirement and other requirements unique to O.C.G.A. § 48-5-47.1, applicants must demonstrate that their property meets all of the definitional requirements of a "homestead" set forth in O.C.G.A. § 48-5-40(3).

This exemption does not extend to municipal or county school district taxes. See O.C.G.A. § 48-5-47.1.

6. State Exemption for Certain Disabled Veterans – Documentation Required.

By state statute, certain veterans with qualifying service-related disabilities, as defined by O.C.G.A. § 48-5-48, are entitled to an exemption in his or her homestead that he or she actually owns and occupies as a residence in amount equal to the greater of \$32,500.00 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended. As of January 5, 2021, the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 is \$98,492. Depending on the nature of the veteran's military service and disability, the veteran seeking the exemption may be required to obtain and file specific documentation required by O.C.G.A. § 48-5-48 to show an entitlement to the exemption, which could include letters or other documentation from the from the Department of Veterans Affairs,

the Department of Veterans Service, or a medical doctor. See O.C.G.A. § 48-5-48. Recognizing that obtaining all of the required documentation for this exemption may delay a veteran's approval for this exemption, O.C.G.A. § 48-5-48(g)(3) allows the local tax commission to refund up to three years of taxes for the years approved for the exemption, not to include interest provided that they met all of the requirements for the exemption for the period to be refunded. In addition to the military service, disability, and other requirements unique to O.C.G.A. § 48-5-48, applicants must demonstrate that their property meets all of the definitional requirements of a "homestead" set forth in O.C.G.A. § 48-5-40(3).

7. State Exemption For Certain Unremarried Surviving Spouse of U.S. Service Member Killed in Action – Documentation Required.

By state statute, certain unremarried surviving spouses of a member of the armed forces of the United States, which member has been killed in or has died as a result of any war or armed conflict in which the armed forces of the United States engaged, shall be granted a homestead exemption for state, county, municipal, and school purposes in amount equal to the greater of \$32,500 or the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 of the United States Code, as amended. As of January 5, 2021, the maximum amount which may be granted to a disabled veteran under Section 2102 of Title 38 is \$98,492. The surviving spouse seeking the exemption may be required to obtain and file specific documentation required by O.C.G.A. § 48-5-52.1 to show an entitlement to the exemption, including documents from the Secretary of Defense evidencing that the surviving spouse receives spousal benefits as a result of the death of such person's spouse as well as additional documents of marital status. See O.C.G.A. § 48-5-52.1. Applicants must also demonstrate that their property meets all of the definitional requirements of a "homestead" set forth in O.C.G.A. § 48-5-40(3). This homestead exemption shall be in lieu of and not in addition to any other exemption.

8. State Homestead Exemption for Unremarried Surviving Spouse of a Firefighter or Peace Officer Killed in Action is 100% of all Ad Valorem Taxes.

By state statute, certain unremarried surviving spouses of a peace officer or firefighter who was killed in the line of duty is granted an exemption on that person's homestead from all ad valorem taxes for the full value (100%) of that homestead. See O.C.G.A. § 48-5-48.4. In order to receive the exemption, the person seeking the exemption must file an affidavit showing that they are entitled to the exemption. See O.C.G.A. § 48-5-48.4. Applicants must also demonstrate that their property meets all of the definitional requirements of a “homestead” set forth in O.C.G.A. § 48-5-40(3). This homestead exemption shall be in lieu of and not in addition to any other exemption.

b) For all of these homestead exemptions, the taxpayer must show that their property meets the definition of “homestead” set forth in O.C.G.A. § 48-5-40(3). Generally, a “homestead” means: “The real property owned by and in possession of the applicant on January 1 of the taxable year and upon which the applicant resides including, but not limited to, the land immediately surrounding the residence to which the applicant has a right of possession under a bona fide claim of ownership.” Generally, “the homestead exempted must be actually occupied as the permanent residence and place of abode by the applicant awarded the exemption, and the homestead shall be the legal residence and domicile of the applicant for all purposes whatever.” O.C.G.A. § 48-5-40(3)(K). However, the law recognizes exceptions to the actual residence requirement in certain instances, such as military deployment or an absence for a qualified health reason. See O.C.G.A. § 48-5-40(3)(I & N).

c) Importantly, “In the event an individual who is the applicant owns two or more dwelling houses, he shall be allowed the exemption granted by law **on only one of the houses. Only one homestead shall be allowed to one immediate family group.**” See O.C.G.A. § 48-5-40(3)(G). Where Board of Assessors staff questions whether a taxpayers is seeking a homestead exemption on multiple residences, the Board of Assessors may seek additional information from the applicant and other sources to verify whether the taxpayer’s property in Bryan County is really their permanent residence

or domicile.

d) Applications for “homestead” exemptions should be submitted to the Board of Assessors between January 1 and April 1 of the calendar year subsequent to the property becoming eligible for a “homestead” exemption. O.C.G.A. § 48-5-45; O.C.G.A. § 48-5-18. A failure to file the application before April 1 of the calendar year will generally act as a waiver on the part of the application of the homestead exemption for that year, except where a specific exemption, such as the exemption for disabled veterans, allows an adjustment for prior years after the application for the exemption is approved.

e) Applications for homestead exemptions in Bryan County are available on the website of the Board of Assessors:

<https://www.bryancountyga.org/government/departments-h-z/tax-assessor/homestead-exemption>

f) Generally, the owner of a homestead which is actually occupied by the owner as a residence and homestead shall not have to apply for the exemption more than once so long as the owner remains eligible for the exemption. However, Homeowners have a duty to inform the Board of Assessors if their circumstances change such that they are no longer eligible for an exemption.

g) If the Board of Assessors discovers that a taxpayer’s eligibility for an exemption has changed, such as the taxpayer appears to have changed their primary residence, the Board of Assessors may determine that a property is no longer eligible for an exemption on a going forward basis. The Board of Assessors may request additional information from the taxpayer to make this determination.

h) The Board of Assessors shall make the final determination as to the eligibility and value of any exemption. If an applicant is dissatisfied with the decision of the Board of Assessors with respect to an exemption, the Applicant may appeal pursuant to O.C.G.A. § 48-5-311.

i) It is unlawful for any person to may make a false or fraudulent claim for a homestead or other exemption. Violators may be referred for criminal

prosecution and the property may be taxed in an amount double the tax that should have been paid, but for the fraudulent claim of exemption, as a penalty. See O.C.G.A. § 48-5-51.

**Bryan County Board of Assessors Policy 11:
Conservation Use Valuation Assessment (CUVA).**

a) Georgia law makes provisions for certain lands to be discounted for property tax purposes if they qualify as a bona fide conservation use property pursuant to O.C.G.A. § 48-5-7.4. To qualify, the property must fall into one of two categories and meet other requirements of the statute:

(1) One class of eligible properties must include no more than 2,000 acres used for agriculture, animal husbandry, or growing timber, owned by (a) one or more citizens, (b) an estate, (c) a trust, (d) a family-owned farm corporation getting 80% or more of its income from bona fide conservation uses, (e) a 501(c)(3) nonprofit conservation organization (owners of less than 10 acres must submit further proof to the tax collector of conservation use) or (f) a bona fide club organized for pleasure, recreation and other non-profitable purposes; or

(2) Another class of eligible properties are properties primarily maintained in their natural condition (mountains, wetlands, ground-water recharge areas, barrier islands, river corridors, or land with endangered species). These properties must be one-owner property of no more than 2,000 acres and certified by the DNR.

b) The special requirements for conservation use property set forth in O.C.G.A. § 48-5-7.4 are extensive but some important facts that may be of general interest with respect to conservation use properties are as follows:

(1) Conservation use is an exemption that creates a covenant between the property owner and the county which restricts the future use of the property.

(2) The covenant lasts for ten years, and the property owner must agree to keep the land in qualifying use throughout the entire time. The ability to sell or develop the land will be restricted during the covenant.

(3) The recording fee is \$25 for each application for the

Conservation Use (CUVA).

(4) All applications are reviewed thoroughly by the appraisal staff and the Board of Assessors to determine if qualifications are met for approval.

(5) A breach of the Conservation Use Covenant can result in severe penalties.

(6) The penalty fee is twice the amount saved for every year the exemption was received.

(7) If a property is in Conservation Use and then sold, the purchaser of the property must complete an application to receive an approved continuation. Continuation is not automatic and must be reviewed by the Board of Assessors to determine if qualifications are met or if penalty applies.

(8) If a property is in Conservation Use and the owner decides to change the agricultural use or let the property lay fallow, the owner shall notify the Assessor's Office.

c) Applications for “conservation use” exemptions should be submitted to the Board of Assessors between January 1 and April 1 of the calendar year in which the conservation use assessment is sought, except that in the case of property which is the subject of a reassessment by the board of tax assessors an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. O.C.G.A. § 48-5-7.4; O.C.G.A. § 48-5-18. A failure to file the application before April 1 of the calendar year will generally act as a waiver on the part of the application of the homestead exemption for that year.

d) Applications for conservation use exemptions in Bryan County are available on the website of the Board of Assessors:

<https://www.bryancountyga.org/government/departments-h-z/tax-assessor/conservation-use>

e) The Board of Assessors will make the final decision on whether a property

qualifies as a “bona fide conservation use property” subject to the specialized tax treatment under O.C.G.A. § 48-5-7.4. If the taxpayer’s CUVA application is granted, the Board of Assessors will file a copy of the application with the Clerk of Superior Court of Bryan County for indexing in the real property records of Bryan County.

- f) If the Board of Assessors denies the application, the Board of Assessors shall notify the taxpayer in the same manner that notices of assessment are given pursuant to O.C.G.A. § 48-5-306 and shall return any filing fees advanced by the owner. The owner may appeal the denial in the same manner as other property tax appeals pursuant to O.C.G.A. § 48-5-311.

Bryan County Board of Assessors Policy 12: Georgia Forest Land Protection Act Exemptions.

a) Georgia law makes provisions for certain forest lands to be discounted for property tax purposes if they qualify as a “forest land conservation use property” pursuant to O.C.G.A. § 48-5-7.7. To qualify, the property must constitute forest land at least 200 acres in aggregate, at least 100 acres of which must fall in Bryan County. O.C.G.A. § 48-5-7.7(2). In addition to this size requirement, other requirements in O.C.G.A. § 48-5-7.7 must be met, including but not limited to, the property having as its primary use “the good faith subsistence or commercial production of trees, timber, or other wood and wood fiber products from or on the land,” to include land conservation and ecological forest management. Secondary uses related to conservation may also be acceptable.

b) The special requirements for conservation use property set forth in O.C.G.A. § 48-5-7.7 are extensive but some important facts that may be of general interest with respect to conservation use properties are as follows:

(1) Forest Land Use is an exemption creates a covenant between the property owner and the county which restricts the future use of the property.

(2) The covenant lasts for ten (10) years, and the property owner must agree to keep the land in qualifying use throughout the entire time. The ability to sell or develop the land will be restricted during the covenant.

(3) The recording fee is \$25 for each application for the Forest Land Protect Act (FLPA).

(4) All applications are reviewed thoroughly by the appraisal staff and the Board of Assessors to determine if qualifications are met for approval.

(5) A breach of the FLPA Covenant can result in severe penalties.

(6) The penalty fee is twice the amount saved for every year

the exemption was received.

(7) If a property is in FLPA Use and then sold, the purchaser of the property must complete an application to receive an approved continuation. Continuation is not automatic and must be reviewed by the Board of Assessors to determine if qualifications are met or if penalty applies.

(8) If a property is in FLPA Use and the owner decides to change the approved use, the owner shall notify the Assessor's Office.

c) Applications for FLPA use exemptions should be submitted to the Board of Assessors between January 1 and April 1 of the calendar year in which the FLPA use assessment is sought, except that in the case of property which is the subject of a reassessment by the board of tax assessors an application for current use assessment may be filed in conjunction with or in lieu of an appeal of the reassessment. O.C.G.A. § 48-5-7.7(d); O.C.G.A. § 48-5-18. A failure to file the application before April 1 of the calendar year will generally act as a waiver on the part of the application of the homestead exemption for that year.

d) Applications for FLPA use exemptions in Bryan County are available on the website of the Board of Assessors:

<https://www.bryancountyga.org/government/departments-h-z/tax-assessor/forestland-protection-act>

e) The Board of Assessors will make the final decision on whether a property qualifies is a “forest land conservation use property” subject to the specialized tax treatment under O.C.G.A. § 48-5-7.4. If the taxpayer’s FLPA application is granted, the Board of Assessors will file a copy of the application with Clerk of Superior Court of Bryan County for indexing in the real property records of Bryan County.

f) If the Board of Assessors denies the application, the Board of Assessors shall notify the taxpayer in the same manner that notices of assessment are given pursuant to O.C.G.A. § 48-5-306 and shall return any filing fees advanced by the owner. The owner may appeal the denial in the

same manner as other property tax appeals pursuant to O.C.G.A. § 48-5-311.

Bryan County Board of Assessors Policy 13: Returns of Real Property

a) O.C.G.A. §§ 48-5-10 and 48-5-11 provide that all real property, generally land and improvements thereon, in Georgia shall be “returned” in the county where the property is located. A property tax “return” in Georgia is a sworn statement of the taxpayer listing and valuing his real and personal property.

b) Pursuant to O.C.G.A. § 48-5-299.1 and designation of the Bryan County Tax Commissioner, the Bryan County Board of Assessors is the proper county agency for receiving real property tax returns in Bryan County.

c) A parcel of real property can be “returned” through the affirmative action of the taxpayer, when the taxpayer files a PT-50R real property tax return form with the Bryan County Board of Assessors, or automatically as a result of the inaction of the taxpayer.

d) To file a return with the Bryan County Board of Assessors, a taxpayer should submit the PT-50R form to the Board of Assessors between January 1 and April 1 of the current tax year. This form will ask the taxpayer to identify the Map & Parcel Identification Number, the Tax District, the Account Number, whether the property is in a special “covenant status,” such as a conservation use or FLPA covenant, the name and address of the owner in the prior calendar year, the name and address of the owner in the current tax year (if different from the prior year) the acreage of the property, a description of any improvements, the class of property (i.e. R-Residential, C-Commercial, A-Agricultural, I-Industrial), the “Strata” (1-Improvements, 3-Lots, 4- Small tracts, 5- Large tracts, 6-Production/storage/auxiliary), the previous year’s 100% fair market value, and the tax payer’s 100% stated fair market value. This form should be completed under oath and is made under penalty of perjury.

e) To facilitate completion of the PT-50R form, taxpayers may contact Board of Assessors staff by phone at (912) 653-3889 or fax (912) 653-3890 to request a version of the PT-50R form that is pre-printed with the taxpayer’s specific parcel information. In the alternative, the PT-50R form can be downloaded from the Board of Assessors website by clicking on the link entitled “Property Tax Return” on the following the website:

<https://www.bryancountyga.org/government/departments-h-z/tax-assessor/forms>

f) **Please note. The Board of Assessors is not required to accept the “stated fair market value” asserted by the taxpayer in its PT50R return as the actual fair market value for the tax year. However, if the taxpayer files a return, the Board of Assessors staff will create a review of the fair market value of the property for the tax year being returned.**

g) **Returns must be received by the Board of Assessors not just postmarked by April 1 to be considered timely, unless April 1 falls on a weekend or a legal holiday. In which case, the returns must be received by the next business day for the Board of Assessors.**

h) A parcel of real property can also be “returned” automatically if the taxpayer does nothing. However, if the taxpayer does not file the PT-50R form by the April 1 deadline for filing a return, then the property will be deemed to have been returned at the same valuation as the property was finally determined to be subject to taxation in the preceding year. See O.C.G.A. § 48-5-20, Ga. Comp. R. & Regs. 560-11-10-.09. There are also situations where the purchaser of property will be deemed to have properly returned the property if a real estate PT-61 form is properly submitted at the time of the sale. See Ga. Comp. R. & Regs. 560-11-10-.09(b)(3)(iii)

i) If an authorized representative files a return on behalf of a property owner, proper documentation shall be submitted along with the return to validate the authority to represent the property owner in the return process.

j) The return filed by the taxpayer and any documentation generated during the process shall be kept on file in the Assessor’s Office

Bryan County Board of Assessors Policy 14: Time for Completing Annual Assessment of Real Property and Submitting the Tax Digest

a) In accordance with O.C.G.A. § 48-5-302, the Board of Assessors seeks to complete its revision and assessment of the returns of taxpayers in Bryan County by July 15 of each year.

- 1) This shall include the completion of the digest by the appraisal staff with submission to and approval by the Board of Assessors.
- 2) This shall also include the mailing of the Notices of Assessments no later than July 1 in accordance with O.C.G.A. § 48-5-306(b).

b) As proof of timely submission of the digest to the Tax Commissioner, along with the required digest submission reports, the Board of Assessors requires a signed and dated letter of receipt of the prepared digest files.

c) If the Notice of Assessment is not given to the taxpayer personally or if the Notice of Assessment is mailed but returned undelivered to Board of Assessors, then a notice shall be posted in front of the courthouse door or shall be posted on the Bryan County Board of Assessors website for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law. O.C.G.A. § 48-5-306.

Bryan County Board of Assessors Policy 15: Notices of Assessment for Real Property

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

- a) The Board of Assessors shall give annual notice to the taxpayer of the current assessment of taxable real property.
- b) As a general rule, the Board of Assessors provides annual notice to taxpayers by U.S. Mail.
- c) The Board of Assessors has opted not to provide formal annual notice to the tax payer of the current assessment of taxable real property electronically. There may be times when the Board of Assessors may provide a duplicate copy of a taxpayer's annual notice in person or electronically, by email, upon request by the taxpayer. A taxpayer will not be given an extension of time to appeal the assessment of their property simply because they ask the Board of Assessors to provide a duplicate copy of their annual notice.
- d) The Board of Assessors shall approve and document such in their meeting minutes the mailing of the annual Notices of Assessments. The minutes shall include the date that the majority of the notices are mailed.
- e) The Notice of Assessment shall be in the proper format as required by O.C.G.A. § 48-5-306 and in compliance with the Taxpayer Bill of Rights.
- f) The Notices of Assessments shall include simple, non-technical reasons for any change in value.
- g) If the value of previously appealed property subject to the value freeze as required by O.C.G.A. § 48-5-299(c) is changed, the Notice of Assessment shall be accompanied by a statement validating the need for the value change as required in 560-11-10-.09(2)(c)1(i).
- h) If a taxpayer's notice is mailed but returned undelivered to the Board of Assessors, then a notice shall be posted in front of the courthouse door or

shall be posted on the website of the office of the county board of tax assessors for a period of 30 days. Each posted notice shall contain the name of the owner liable to taxation, if known, or, if the owner is unknown, a brief description of the property together with a statement that the assessment has been made or the return changed or altered, as the case may be, and the notice need not contain any other information. The judge of the probate court of the county shall make a certificate as to the posting of the notice. Each certificate shall be signed by the judge and shall be recorded by the county board of tax assessors in a book kept for that purpose. A certified copy of the certificate of the judge duly authenticated by the secretary of the board shall constitute prima-facie evidence of the posting of the notice as required by law.

i) The appraisal staff shall maintain an archive, in accordance with the record retention schedule, of all Notices of Assessments as mailed including at least the mailing address used, property identification and values contained on the notice.

j) Documentation shall be readily available for inspection by the property owner relating to the values contained in their Notice of Assessment.

Bryan County Board of Assessors Policy 16: Appeals

a) A taxpayer who disagrees with the value of the taxpayer's property listed on the Notice of Assessment or the Board of Assessors' determination as to an exemption may seek review of (or appeal) the assessment or exemption determination by (1) the county board of equalization ("BOE") (with appeal to the superior court), (2) arbitration (with appeal to superior court), or (3) a hearing officer (with appeal to superior court) as to matters of value and uniformity for a parcel of non-homestead real property with a fair market value in excess of \$1 million. By mutual written agreement the taxpayer and the county board of tax assessors may waive an appeal to the county board of equalization thereby initiating an appeal directly to the superior court. See O.C.G.A. § 48-5-311(g).

b) The procedure for review by the BOE with an appeal to superior court, arbitration, or a hearing officer is governed by O.C.G.A. § 48-5-311.

c) A taxpayer shall file their appeal with the Board of Assessors within 45 days from the date of mailing stated on the annual notice of assessment. See O.C.G.A. § 48-5-311(e)(2)(A). The appeal must be actually received by the Board of Assessors by this deadline.

d) Taxpayers seeking to appeal should submit the state's uniform appeal form ("PT-311A Appeal of Assessment Form." This form is available at:

<https://dor.georgia.gov/pt-311a-appeal-assessment-form>

e) Taxpayers filing appeals should be deliver their PT-311A Appeal of Assessment form to the Board of Assesors by mail or in person to one of the Board of Assessors offices by the required deadlines. The Bryan County Board of Assessors **does not** accept email appeals at this time.

15 North Courthouse Street
P.O. Box 1000
Pembroke, GA 31321

66 Captain Matthew
Freeman Drive
Suite 229
Richmond Hill, GA 31324

f) Taxpayers who wish to appeal the valuation of multiple parcels may request that their appeals be consolidated into a single appeal. See O.C.G.A. § 48-5-311(e)(B.4).

g) If the taxpayer or the Board of Assessors is dissatisfied with the decision of the Board of Equalization, the arbitrator, or the hearing officer, either may appeal to superior court. Further appeals to superior Court are accomplished by the preparation of a Notice of Appeal by the appealing party.

h) Notice of Appeals by taxpayers shall be delivered to the Board of Assessors by mail or hand delivery within thirty (30) days from the date on which the decision of the county board of equalization, hearing officer, or arbitrator is delivered to the taxpayer pursuant to O.C.G.A. § 48-5-311. Withing 45 days after receiving a timely Notice of Appeal from the taxpayer, the Board of Assessors shall schedule a settlement conference no later than 30 days from the date of the notice of settlement conference. The taxpayer is entitled to a one-time option to reschedule the settlement conference, unless additional rescheduling is allowed by mutual agreement of the parties. If at the end of the 45 day review period the county board of tax assessors elects not to hold a settlement conference, then the appeal shall terminate and the taxpayer's stated value shall be entered in the records of the board of tax assessors as the fair market value for the year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If the taxpayer chooses not to participate in the settlement conference, he or she may not seek and shall not be awarded fees and costs at such time when the appeal is settled in superior court. If at the conclusion of the settlement conference the parties reach an agreement, the settlement value shall be entered in the records of the county board of tax assessors as the fair market value for the tax year under appeal and the provisions of subsection (c) of Code Section 48-5-299 shall apply to such value. If at the conclusion of the settlement conference the parties cannot reach an agreement, then written notice shall be provided to the taxpayer that the filing fees must be paid by the taxpayer to the clerk of the superior court within 20 days of the date of the conference, with a copy of the check delivered to the county board of tax assessors. Notwithstanding any other provision of law to the contrary, the amount of the filing fee for an appeal under this subsection shall be \$25.00. An appeal under this subsection shall not be subject to any

other fees or additional costs otherwise required under any provision of Title 15 or under any other provision of law. Immediately following payment of such \$25.00 filing fee by the taxpayer to the clerk of the superior court, the clerk shall remit the proceeds thereof to the governing authority of the county which shall deposit the proceeds into the general fund of the county. Within 30 days of receipt of proof of payment to the clerk of the superior court, the county board of tax assessors shall certify to the clerk of the superior court the notice of appeal and any other papers specified by the person appealing including, but not limited to, the staff information from the file used by the county board of tax assessors, the county board of equalization, the hearing officer, or the arbitrator. At the time of certification of the appeal, the county board of tax assessors shall serve the taxpayer and his or her attorney of record, if any, with a copy of the notice of appeal and with the civil action file number assigned to the appeal. Such service shall be effected in accordance with subsection (b) of Code Section 9-11-5. O.C.G.A. § 48-5-311(g)(2)

i) An appeal by the county board of tax assessors shall be effected by giving notice to the taxpayer. The notice to the taxpayer shall be dated and shall contain the name and last known address of the taxpayer. The notice shall be mailed or filed within 30 days from the date on which the decision of the county board of equalization, hearing officer or arbitrator is delivered.

j) If at any time during the appeal process to the county board of equalization the county board of tax assessors and the taxpayer mutually agree in writing on the fair market value, then the county board of tax assessors, or the county board of equalization, as the case may be, shall enter the agreed amount in all appropriate records as the fair market value of the property under appeal, and the appeal shall be concluded. The provisions in subsection (c) of Code Section 48-5-299 shall apply to the agreed-upon valuation unless otherwise waived by both parties.

k) If the county's tax bills are issued before an appeal has been finally determined, the county board of tax assessors shall specify to the county tax commissioner the lesser of the valuation in the last year for which taxes were finally determined to be due on the property or 85 percent of the current year's value, unless the property in issue is homestead property and has been issued a building permit and structural improvements have occurred, or structural improvements have been made without a building permit, in which case, it shall specify 85 percent of the current year's valuation as set

by the county board of tax assessors. Depending on the circumstances of the property, this amount shall be the basis for a temporary tax bill to be issued; provided, however, that a nonhomestead owner of a single property valued at \$2 million or more may elect to pay the temporary tax bill which specifies 85 percent of the current year's valuation; or, such owner may elect to pay the amount of the difference between the 85 percent tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due on the property in conjunction with the amount of the tax bill based on valuation from the last year for which taxes were finally determined to be due on the property, to the tax commissioner's office. Only the amount which represents the difference between the tax bill based on the current year's valuation and the tax bill based on the valuation from the last year for which taxes were finally determined to be due will be held in an escrow account by the tax commissioner's office. Once the appeal is concluded, the escrowed funds shall be released by the tax commissioner's office to the prevailing party. The taxpayer may elect to pay the temporary tax bill in the amount of 100 percent of the current year's valuation if no substantial property improvement has occurred. The county tax commissioner shall have the authority to adjust such tax bill to reflect the 100 percent value as requested by the taxpayer. Such tax bill shall be accompanied by a notice to the taxpayer that the bill is a temporary tax bill pending the outcome of the appeal process. Such notice shall also indicate that, upon resolution of the appeal, there may be additional taxes due or a refund issued.

l) Any final value that causes a reduction in taxes and creates a refund that is owed to the taxpayer shall be paid by the tax commissioner to the taxpayer, entity, or transferee who paid the taxes with interest, as provided in subsection (m) of O.C.G.A. § 48-5-311.

m) Any final value that causes an increase in taxes and creates an additional billing shall be paid to the tax commissioner as any other tax due along with interest, as provided in subsection (m) of O.C.G.A. § 48-5-311.

n) If property owners have been billed and have remitted property tax payments to either a county or a municipality based on the fair market value of the land and subsequently the fair market value of such land is reduced on an appeal, then the county or the municipality shall reimburse the property owner the difference between tax remitted and the final tax owed for each

year in which the incorrect fair market value of the land was used in the calculations. See O.C.G.A § 48-5-380.

o) When the value of real property is reduced or is unchanged from the value on the initial annual notice of assessment or a corrected annual notice of assessment issued by the board of tax assessors and such valuation has been established as the result of an appeal decision rendered by the board of equalization, hearing officer, arbitrator, or superior court pursuant to Code Section 48-5-311 or stipulated by written agreement signed by the board of tax assessors and taxpayer or taxpayer's authorized representative, the new valuation so established by appeal decision or agreement may not be increased by the board of tax assessors during the next two successive years, unless otherwise agreed in writing by both parties, subject to the following exceptions set forth in O.C.G.A. § 48-5-299(c):

(1) The limit on increases after an appeal set forth in O.C.G.A. 48-5-299(c) shall not apply to a valuation established by an appeal decision if the taxpayer or his or her authorized representative failed to attend the appeal hearing or provide the board of equalization, hearing officer, or arbitrator with some written evidence supporting the taxpayer's opinion of value;

(2) The limit on increases after an appeal set forth in O.C.G.A. 48-5-299(c) shall not apply to a valuation established by an appeal decision or agreement if the taxpayer files a return at a different valuation during the next two successive years;

(3) Unless otherwise agreed in writing by both parties, if the taxpayer files an appeal pursuant to Code Section 48-5-311 during the next two successive years, the board of tax assessors, the board of equalization, hearing officer, or arbitrator may increase or decrease the value of the real property based on the evidence presented by the taxpayer during the appeal process; and

(4) The board of tax assessors may increase or decrease the value of the real property if, after a visual on-site inspection of the property, it is found that there have been substantial additions, deletions, or improvements to such property or that there are errors in the board of tax assessors' records as to the description or characterization of the property, or the board of tax assessors finds an occurrence of other material factors that substantially affect the current fair market value of such property.

A non-exhaustive list of substantial additions or deletions that may result in an increase or decrease in the value of real property despite the O.C.G.A. 48-5-299(c) freeze, includes, but is not limited to, the expansion of the dwelling unit to include porches, garages, or additional rooms, conversion of garages to living space, enclosures of porches or other outdoor areas, the construction of accessory structures, swimming pools, or docks, etc.

Bryan County Board of Assessors Policy 17: Digest Corrections

a) The commissioner and the county governing authority shall have the jurisdiction and power to correct all errors in the digests, to order abatement or cancellation of taxes erroneously assessed, and to make other adjustments in the digests of a similar nature and to reflect the same in the account as stated. See O.C.G.A. § 48-5-154.

b) In all cases where a person has been overtaxed or claims for any reason that taxes should be credited or refunded, the county governing authority may hear and determine such application to the extent of the interest of the county in the matter.

c) In all cases where the county governing authority has authorized the tax collector or tax commissioner to credit or refund any overpayment of property tax in cases where the taxpayer has been overtaxed or has claimed that the tax should be credited or refunded, the authorization to the tax collector or tax commissioner shall be authority to credit or refund the proportionate amount of the state and county school tax represented in the overpayment and, in the case of refunds, he shall deduct such amounts from his next distribution to the state and county school boards, respectively. See O.C.G.A. § 48-5-241.

Bryan County Board of Assessors Policy 18:
Mobile Homes

- a) The Board of Tax Assessors shall value and collect ad valorem tax on mobile homes pursuant to Title 48, Chapter 5, Article 10 “AD Valoerm Taxation of Motor Vehicles and Mobile Homes” and Department of Revenue’s Appraisal Procedures Manual, Ga. Comp. R. & Regs 560-11-9-.01 et. seq.
- b) Every mobile home owned in this state on January 1 is subject to ad valorem taxation. See Ga. Comp. R. & Regs. 560-11-9-.03
- c) Each mobile home shall be assessed at 40 percent of the fair market value determined in accordance with applicable law regulations, and policies. See Ga. Comp. R. & Regs. 560-11-9-.07.
- d) On or before April 1 of each year, or at the time of the first sale or transfer before April 1, every owner of a mobile home shall return such mobile home for taxation and pay the taxes due on the mobile home in the county where the mobile home is situated on January 1. See Ga. Comp. R. & Regs. 560-11-9-.03
- e) The Board of Tax Assessors shall approve and submit the mobile home digest to the Tax Commissioner on or no later than January 5th of each year. The Board of Tax Assessors should have the Tax commissioner sign a receipt of the mobile home digest as proof of timely submission. See Ga. Comp. R. & Regs. 560-11-9-.08
- f) The Board of Tax Assessors shall approve any and all valuation guides, pricing schedules and the total number of homes and total value as submitted on the digest. The approval should be recorded in the official minutes of the Board.
- g) The appraisal staff shall annually inspect each mobile home located in the county to determine if the owner is properly displaying the decal evidencing the issuance of a mobile home location permit. The staff may schedule the inspections throughout the year or during any portion of the year as meets their annual workflow management needs. See Ga. Comp. R. & Regs. 560-11-9-.05.

h) The county board of tax assessors may use any combination of the following when arriving at the value for each mobile home, however, the approach used may not differ substantially from that employed to arrive at the value for a mobile home subject to tax under Article 1 of Chapter 5 of Title 48 of the Official Code of Georgia Annotated. For any valuation guides that may be used, the board shall select those most likely to reflect the value of each mobile home as of January 1 and make any further adjustments deemed necessary to arrive at a January 1 valuation.

- 1) The appropriate periodic edition of the National Automobile Dealers Association's Manufactured Housing Appraisal Guide;
- 2) The appropriate periodic edition of the Marshall & Swift Residential Valuation System; and
- 3) Any other valuation model using commonly accepted appraisal techniques including, but not limited to, quality classes, unit cost, observed obsolescence and value tables for structural additions.

Ga. Comp. R. & Regs. 560-11-9-.07

c) The county appraisal staff should familiarize themselves with the size information as collected for market studies by value guides such as NADA size versus the actual box size and determine procedures for the proper administration. For example, a titled 16 x 80 home in NADA could include a four foot tongue (hitch) but only have actual box size of 16 x 76. A double wide could also include measurements for the eaves in NADA but not in the actual box size.

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

Bryan County Board of Assessors Policy 19: Personal Property Appraisals

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

a) The Board of Assessors shall designate a certified appraiser as the Personal Property Appraiser and the appraiser should have successfully completed Course III: Valuation of Personal Property as administered by the Georgia Certification Program.

b) Economic life groups. When determining the basic cost approach value of machinery, equipment, furniture, personal fixtures, and trade fixtures, the appraisal staff shall separate the individual items of property into four economic life groupings that most reasonably reflect the normal economic life of such property as specified in this subparagraph. The appraiser shall use Table B-1 and B-2 of Publication 946 of the U.S. Treasury Department Internal Revenue Service, as revised in 1998, to classify the individual asset into the appropriate economic life group. For property that does not appear in such publication, the appraisal staff may determine the appropriate economic life group based on the best information available, including, but not limited to, the property owner's history of purchases and disposals.

(I) Group I. The appraisal staff shall place into Group I any assets that have a typical economic life between five and seven years.

(II) Group II. The appraisal staff shall place into Group II any assets that have a typical economic life between eight and twelve years.

(III) Group III. The appraisal staff shall place into Group III any assets that have a typical economic life of thirteen years or more.

(IV) Group IV. The appraisal staff shall place into Group IV any assets that have a typical economic life of four years or less. The appraisal staff shall also place into Group IV those assets classified as Asset Class 00.12 in Publication 946 of the U.S. Treasury Internal Revenue Service, Table B-1, as revised in 1998.

c) The appraisal staff should consider a market risk factor when appraising Construction in Progress and consistently apply the factor. A market risk factor of .75 is recommended in the Appraisal Procedures Manual.

d) The county should appraise machinery and/or equipment that has been substantially overhauled by the use of the reverse trend method to estimate the value of the old component replaced and add the component as a new acquisition as referenced in the Appraisal Procedures Manual.

e) The appraisal staff shall apply a salvage value to equipment when applicable. The salvage value should be ten percent of the original cost new. For equipment that is withdrawn from active use but is maintained as backup equipment, one half of the cost approach to value should be applied.

f) The appraisal staff shall establish the approach to valuation for all types of personal property including machinery and equipment, furniture and fixtures, boats, aircraft, inventory and all other types of personal property to be appraised by the appraisal staff in order to obtain the fair market value of said property in compliance with the definition of fair market value in O.C.G.A. §48-5-2. Discovery methods should be identified and utilized to ensure that all property is appraised and included on the tax digest.

g) Freeport applications should be mailed to all businesses having received the Freeport exemption in the previous year no later than January 15 of each year. Freeport applications should be investigated diligently to ensure that any taxable inventory such as supplies and packing and shipping materials are not incorrectly included as exempt Freeport inventory. All Freeport applications should be approved or denied and signed by the Board of tax Assessors. Notification shall be sent to the applicant pertaining to the approval or denial of the Freeport exemption.

h) All personal property items should be reappraised annually in order to obtain a fair market value appraisal. In the event of unreturned property, the appraisal staff should investigate and adopt procedures to obtain a return, including the possibility of auditing the account in accordance with the county's audit selection criteria. In reference to previously unreturned property not timely returned, the appraisal staff shall apply a ten percent penalty to become part of the taxable value of the property for the current year.

i) The county shall use the authorized forms, including returns and schedules as required in the Appraisal Procedures Manual and as approved by the Georgia Department of Revenue. (The forms generated through the WinGAP CAMA system are compliant.)

j) The appraisal staff shall investigate diligently any returned forms for wrong or incomplete addresses. Any returns that are not successfully mailed or re-mailed should be certified to the Probate Court, publicly posted and a permanent file shall be maintained of such returns.

k) The county typically sends personal property return forms in January of each year based on information obtained from the county and municipalities within Bryan County that suggests a particular taxpayer is required to submit a personal property return.

l) The county has audit selection criteria. The County perform audits in compliance with the Appraisal Procedures Manual.

Bryan County Board of Assessors Policy 20:
Appeals on Boats and Watercraft

- a) To value boats and watercraft for ad valorem taxes, the Board of Assessors will use the appropriate yearly ABOS appraisal guide, at the low retail value.

- b) The Board of Assessors will value all boats in the county provided to it by the DNR. If the owner of the boat disagrees with the value assigned to the boat, the owner must provide an actual bill of sale or a notarized affidavit stating the boat was sold, when it was sold, and the purchase price.