



Department of Revenue

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Review of County Digests Information

The purpose of the digest review procedure is to equalize county property tax digests between and within the counties. This procedure is designed to require the county boards of tax assessors to make adjustments in the valuation of property to ensure uniformity and equity. The Revenue Commissioner can use any reasonable measure in order to accomplish uniformity O.C.G.A. 48-5-340

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Digest Evaluation Cycles

Each year the Revenue Commissioner is required to examine the tax digests of every county and to determine the overall average assessment ratio for the county.

One-third of the counties' digests are examined in their digest review year by the Revenue Commissioner and either approved or conditionally approved by August 1 of the next tax year. The digest of the counties are examined to determine if the valuations are uniform and equalized in comparison to the valuations of other counties. The Commissioner will also determine if valuations are uniform and equalized within the county.

The county digests that were conditionally approved in the previous digest review year are carefully examined to determine if the deficiencies from the previous digest review year were corrected.

Evaluation Cycle for Each County

[January 1, 2008 and every third January 1 thereafter for the following counties:](#)

Bartow, Bleckley, Brooks, Calhoun, Candler, Chatham, Chattooga, Cobb, Colquitt, Cook, Crawford, Dawson, Douglas, Early, Echols, Effingham, Forsyth, Grady, Gwinnett, Habersham, Harris, Hart, Henry, Houston, Jones, Lamar, Lanier, Laurens, Lee, Liberty, Lincoln, Long, Lowndes, Macon, Madison, Marion, McDuffie, Monroe, Montgomery, Pierce, Polk, Rockdale, Spalding, Taliaferro, Terrell, Treutlen, Upson, Ware, Warren, Wayne, Wilcox, Wilkes and Worth

[January 1, 2009 and every third January 1 thereafter for the following counties:](#)

Appling, Banks, Ben Hill, Berrien, Brantley, Bryan, Burke, Butts, Camden, Catoosa, Charlton, Clay, Clayton, Columbia, Coweta, Crisp, Dade, Decatur, DeKalb, Dodge, Dooly, Elbert, Evans, Floyd, Hancock, Heard, Jackson, Jeff Davis, Jefferson, Miller, Mitchell, Morgan, Oconee, Pulaski, Quitman, Rabun, Richmond, Schley, Seminole, Stephens, Talbot, Taylor, Telfair, Thomas, Towns, Troup, Walker, Walton, Washington, Webster, White, Whitfield and Wilkinson

[January 1, 2010 and every third January 1 thereafter for the following counties:](#)

Atkinson, Bacon, Baker, Baldwin, Barrow, Bibb, Bulloch, Carroll, Chattahoochee, Cherokee, Clarke, Clinch, Coffee, Dougherty, Emanuel, Fannin, Fayette, Franklin, Fulton, Gilmer, Glascock, Glynn, Gordon, Greene, Hall, Haralson, Irwin, Jasper, Jenkins, Johnson, Lumpkin,

McIntosh, Meriwether, Murray, Muscogee, Newton, Oglethorpe, Paulding, Peach, Pickens, Pike, Putnam, Randolph, Screven, Stewart, Sumter, Tattall, Tift, Toombs, Turner, Twiggs, Union and Wheeler

O.C.G.A. 48-5-342, O.C.G.A. 48-5-342.1

Approval of Digests

A county's digest is approved in their digest review year if the digest meets the following criteria:

- The average assessment ratio for each class of property shall be reasonably close to the assessments provided for in O.C.G.A. 48-5-7 which is a 40% assessment for most real and personal property
- The average assessment variance for each class of property shall not be excessive
- The assessment ratios of the properties shall not reveal any significant assessment bias

See [Official Rules and Regulations 560-11-2-.56](#) for the specific statistical tests that the county digest must meet.

The Revenue Commissioner can approve the county's digest if 10 percent or less of the assessments do not meet uniformity requirements. O.C.G.A.48-5-343

Conditional Approval of Digest If the county's digest does not meet uniformity requirements the Revenue Commissioner will conditionally approve the digest and notify the county board of tax assessors in writing of the decision. The written notification will contain:

- A list of specific reasons for the digest being conditionally approved,
- A list of the statistical methods used in the determination, and
- Any other information that would be helpful to the county board of tax assessors to correct the deficiencies.

O.C.G.A. 48-5-344

If the Revenue Commissioner determines that the county's digest meets all conditions required by law, the Commissioner will issue a receipt for the digest and enter an order authorizing the use of the digest for the collection of taxes.

But if it is determined that the overall average assessment ratio deviates substantially from the assessment required by O.C.G.A. 48-5-7, the Revenue Commissioner shall assess against the county governing authority additional state tax in an amount equal to the difference between the amount the state's levy, as prescribed in Code Section 48-5-8, would have produced if the digest had been at the proper assessment ratio and the amount the digest that is actually used for collection purposes will produce. O.C.G.A. 48-5-345

Conditional Approval in the Next Digest Review Year If a county's digest contained deficiencies and was conditionally approved one year and those same deficiencies still are uncorrected in the next digest review year, the Revenue Commissioner will assess the county governing authority a penalty of \$5.00 per taxable parcel of real property and the withholding of state grants to the county. O.C.G.A. 48-5-346

Digest Appeals

The local governing authority can appeal the conditional approval of their digest to the Revenue Commissioner through a hearing officer. Hearing officers are appointed by the State Board of Equalization from the congressional districts located in the county. O.C.G.A. 48-5-348

The local governing authority can file an appeal within 30 days of receipt by the board of tax assessors of the Revenue Commissioner's conditional approval or assessment of additional state tax of the digest. The Revenue Commissioner is authorized to enter into an agreement with the county to specify a plan to correct the deficiencies on or before the next digest review year, and to partially or wholly defer the penalties imposed and the withholding of state grants.

The hearing officer will set a date to hear the appeal within 10 days of receipt. Additional hearings may be necessary. A copy of the decision of the hearing officer will be issued in writing to each party within ten days after the issuance of the decision. O.C.G.A. 48-5-349.2

If the Revenue Commissioner or the county governing authority is dissatisfied with the decision of the hearing officer, either party can appeal to the superior court of the county. O.C.G.A. 48-5-349.3

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