

2020 TAX DIGEST UPDATE

SUZANNE WIDENHOUSE

CHIEF APPRAISER – BOARD OF ASSESSORS

2020 DIGEST PREPARATION WINS AND LOSSES

- Emergency plan successfully implemented on short notice – 5 hours from start to finish.
- Continued to serve the taxpayer, thru non-traditional means.
- Successful social distancing within the office prevented need for further isolation.
- Despite moving to telework, Personal Property Division still on time and on target for mailing of Personal Property Notices of Assessment (May 15, 2020).
- Organized a donation drive for essential items for homebound elderly, prior to closing office to the public. Donated 238 gift bags for delivery thru Direct Services.
- Office shut-down – moved to telework on short notice
- Lack of computer equipment for all employees to telework.
- Connectivity challenges
- Lost manpower hours.
- Suspension of field work

REVISED 2020 DIGEST TIMELINE

2020	2019	WHO	WHAT	LAW
Wed 4/1	Mon, 4/1	CITIZENS	HOMESTEAD (HS) FILING DEADLINE	OCGA § 48-5-45, 48-5-18
Wed 4/1	Wed 4/1	CITIZENS	PERSONAL PROPERTY RETURNS, FREEPORT APPLICATIONS	OCGA § 48-5-15.1, 48-5-48.1
Mon, 4/20 Mon 5/11	Mon, 4/29	BOA	APPROVAL OF PERSONAL PROPERTY DIGEST	OCGA § 48-5-299
Mon, 4/20 Mon 5/18	Mon, 4/29	BOA	APPROVAL OF DIGEST AND EXEMPTIONS	OCGA § 48-5-299
Fri, 5/15	Fri 5/17	BOA	PERSONAL PROPERTY NOTICES OF ASSESSMENT MAILED	OCGA § 48-5-306, ORD #19-036
Fri, 5/15 Fri, 5/29	Fri, 5/24	BOA	NOTICES OF TAX ASSESSMENTS MAILED (45 DAYS)	OCGA § 48-5-306, ORD #19-036
Fri, 5/15 Fri, 5/29	Fri, 5/24	BOA	DIGEST TO TC FOR RECONCILIATION	
Mon, 6/29 Mon 7/13	Mon, 7/8	BOA	LAST POSTMARK DATE TO ACCEPT APPEALS (3%)	OCGA § 48-5-304; HB 1672
Mon, 7/13 Mon 7/20	Mon, 7/15	BOA	APPEAL CERTIFICATION TO TC	
		TC	REVIEW DIGEST & GET SIGNATURES	
	Wed, 7/17	TC	SUBMIT DIGEST TO DOR	OCGA § 48-5-205
		TC	BILL PROGRAMMING TO VENDOR	
	Thu, 8/1	TC	BILLS POSTMARKED	OCGA § 48-3-3
	Tue, 10/1	CITIZENS	1ST INSTALLMENT(40%); 2ND INSTALLMENT - 12/1 (60%)	ORD #19-036

TAX DIGEST EXPECTATIONS

- No major changes to 2020 Tax Digest, overall numbers expected to be flat.
- Delay in sending out Notices of Assessment. Expect notices to mail around May 29, 2020.
- Conservation Use and Forest Land Protection Act deadlines changed, should have little impact in Muscogee County. Will not add any additional delay to the digest.
- For 2021 Digest – watching current market conditions very carefully:
 - Small decrease in absorption rate.
 - Reduction in listings
 - Prices currently stable
 - Prepared to respond as market conditions dictate.