

AGENDA
BOARD OF ASSESSORS
May 16, 2025, at 9:00 A.M.

Appraisal Department Board Room
Douglas County Annex Bldg. – 2nd Floor
6200 Fairburn Rd
Douglasville, GA 30134
Online and In Person

BUSINESS

- Approval of Previous Meeting Minutes
- Homestead Digest Changes
- Personal Property Digest Changes
- Real Property Digest Changes
- Commercial Property Digest Changes
- CUVA Statuses
- Qualified Timber Properties

UNFINISHED BUSINESS

REPORTS

- Personal Property
- Homestead
- Sales Ratio

CHIEF APPRAISER COMMENTS

- 2025 Assessment Notices
- Back of Assessment Notices
- BOC/NOA Inserts

CITIZEN'S BUSINESS

EXECUTIVE SESSION

Douglas County Board of Assessors

May 16, 2025

Meeting in person and via Microsoft Teams

Attending the meeting were Board members Robert Foran (Chairperson), Rita Fasina-Thomas (Vice Chairperson), Herschel Clark (member), Kella Nelson (member), Steve Balfour (Chief Appraiser), Adrean Larcheveaux (Board of Secretary), Eugene Roberts III (Personal Property Manager), Meredith Germain (BOA Attorney, virtual), Valerie Ross (BOA Attorney), Lynn Weathington (Appraisal Consultant), Alizia Stargell (Homestead Specialist), Joseph McPherson (Senior Appraiser), Joey Craig (Senior Appraiser), and Tamika Gross (Administrative Coordinator, virtual).

Chair **Robert Foran** called the meeting to order at 9:00a.m.

Robert Foran raised the motion for the approval of the previous meeting of April 30, 2025. Rita Fasina-Thomas made the motion to approve the minutes. Kella Nelson seconded the motion. Motion carried unanimously.

Homestead Digest Changes

Alizia Stargell presented the 2024 – 2023 Homestead Exemption Approvals. Rita Fasina-Thomas made the motion to approve the 2024 – 2023 Homestead Exemption Approvals. Herschel Clark seconded the motion. Motion carried unanimously.

– 2024/2023 Homestead Exemption Approvals

Pages 4-5

Personal Property Digest Changes

Eugene Roberts presented the 2025 Car Appeals. Herschel Clark made the motion to approve the 2025 Car Appeals. Kella Nelson seconded the motion. Motion carried unanimously.

Eugene Roberts declined the appeal for #3 (Gregory L. Ringer) because it was filed 30 days after the deadline. Herschel Clark made the motion to approve the denial of the Car Appeal. Rita Fasina-Thomas seconded the motion. Motion carried unanimously.

– 2025 Car Appeals

CAR APPEALS FOR BOA AGENDA 5/16/2025								
#	TAX YEAR	OWNER	VIN #	VEHICLE DESCRIPTION	ORIG VALUE	BOA VALUE	%	RESULTS
1	2025	VERNON DALE WATSON JR	JTEEW44A082011204	2008 TOYOTA HIGHLANDER HYBRID LIMITED	\$6,275	\$4,350	-31%	NADA and Mileage Adjustment
2	2025	DEMARCUS ANDREAN NEWSOME	1GNEC13V63R306928	2003 CHEVY TAHOE C1500	\$2,600	\$2,600	0%	No Change/State's Value Lower
3	2025	GREGORY L. RINGER	1G2MB35B67Y112258	2007 PONTIAC SOLSTICE	\$0	\$0	0%	**AAVT Appeal Declined**Filed 30 Days After Deadline

Eugene Roberts presented the 2024 Manufactured Home BOE. Rita Fasina-Thomas made the motion to approve the 2024 Manufactured Home BOE. Herschel Clark seconded the motion. Motion carried unanimously. (See Exhibit "A" BOE)

– 2024 Manufactured Home BOE

*Exhibit "A"

Eugene Roberts presented the 2025 Manufactured Home Appeal Value Changes. Kella Nelson made the motion to approve the 2025 Manufactured Home Appeals Value Changes. Herschel Clark seconded the motion. Motion carried unanimously. (See Exhibit "B" BOE)

– 2025 Manufactured Home Appeal Value Changes

*Exhibit "B"

Real Property Digest Changes

Adrean Larcheveaux presented the 2024 – 2022 Real Property Administrative Changes. Herschel Clark made the motion to approve the 2024- 2022 Administrative Changes. Kella Nelson seconded the motion. Motion carried unanimously.

– 2024 – 2022 Real Property Administrative Changes

Pages 6-12

Joseph McPherson presented the 2025 Exempt Property Recommendation. Rita Fasina-Thomas made the motion to approve the 2025 Exempt Property Recommendation. Herschel Clark seconded the motion. Motion carried unanimously.

– 2025 Exempt Property Recommendation

BOA 2025 Exempt Property Recommendations (5/16/25)						
	Year	Parcel	Owner	Description	Use	Recommendation
1	2025	0020-015-0255	THE NEVER ALONE CLUBHOUSE, INC.	BLDG/0.92 ACRE, GRADY STREET	COMMUNITY SUPPORT CENTER	Approve
2	2025	P81978	TANNER MEDICAL CENTER, INC	BLDG/3.69 ACRES MIRROR LAKE BLVD	MEDICAL	Approve

Joseph McPherson presented the 2024 Residential Appeal Agreements. Kella Nelson made the motion to approve the 2024 Residential Appeal Agreements. Rita Fasina-Thomas seconded the motion. Motion carried unanimously.

– 2024 Residential Appeal Agreements

BOA 2024 Residential Appeal Settlement Conference (5/16/25)							
#	Year	Parcel	Description	BOE Value	Agreed Upon Value	% Change	Result
1	2024	0040-015-0031	HSE/1.4884 AC, LOT #277 HOLLY SPRINGS U-6	\$427,200	\$427,200	0.0%	No Change
2	2024	0150-015-0048	HSE/LOT #46, MOUNT VERNON POINT S/D, U-1	\$367,900	\$327,400	-11.0%	Based on uniformity w/ sales

Commercial Property Digest Changes

Joey Craig presented the 2024 Residential Appeal Settlement Agreements. Rita Fasina-Thomas made the motion to approve the Appeal Agreements. Kella Nelson seconded the motion. Motion carried unanimously.

BOA 2024 Residential Appeal Settlement Agreement (5/16/2025)									
	Year	Parcel	Description	2024 BOE VALUE	2024 Agreed Upon Value	2025 Agreed Upon Value	2026 Agreed Upon Value	% Change	Result
1	2024	0057-015-0002	CLUBHOUSE/178.471 ACRES, CHAPEL HILLS GOLF CLUB	\$2,054,876	\$650,000	\$900,000	\$1,100,000	-68.4%	Based on sale and income
2	2024	0174-025-0185	FAIRWAYS 1-7-8-9/24.363 AC, GOLF TRACT #6	\$280,477	\$49,006	\$69,740	\$86,704	-82.5%	Based on sale and income
3	2024	0175-025-0242	FAIRWAYS 2-3-6/26.542 ACRES, GOLF TRACT #7	\$305,577	\$53,392	\$75,981	\$94,463	-82.5%	Based on sale and income
4	2024	0175-025-0243	FAIRWAYS 4 & 5/14.493 ACRES, GOLF TRACT #8	\$166,836	\$29,150	\$41,483	\$51,574	-82.5%	Based on sale and income
5	2024	0179-025-0017	CLUBHOUSE/FAIRWAYS 1-7-8-9/98.43 ACRES, GOLF TR #1	\$1,133,308	\$198,019	\$281,795	\$350,339	-82.5%	Based on sale and income
6	2024	0179-025-0018	FAIRWAYS 10-11-17-18/39.664 ACRES, GOLF TR #2	\$456,639	\$79,786	\$113,542	\$141,160	-82.5%	Based on sale and income
7	2024	0206-025-0008	FAIRWAYS 2-3-4-5-6/34.793 AC, GOLF TR #5	\$400,567	\$69,989	\$99,600	\$123,827	-82.5%	Based on sale and income
8	2024	0206-025-0147	FAIRWAYS 3-4-5-6-7/47.418 ACRES, MIRROR LAKE	\$545,987	\$95,398	\$135,758	\$168,781	-82.5%	Based on sale and income
9	2024	0207-025-0027	FAIRWAYS 15 & 16/11.43 ACRES, GOLF TR #3	\$131,603	\$22,994	\$32,723	\$40,682	-82.5%	Based on sale and income
10	2024	0207-025-0086	FAIRWAYS 12-13-14/25.98 AC, GOLF TR #4	\$299,130	\$52,266	\$74,378	\$92,470	-82.5%	Based on sale and income
			TOTALS	\$5,775,000	\$1,300,000	\$1,825,000	\$2,250,000	-77.5%	

CUVA Statuses

Lynn Weathington presented the CUVA Statuses. Lynn Weathington spoke about parcels 1-5 that were tabled at the April 30th BOA meeting. She recommended approval of parcels 1-3 and denial for parcels 4 and 5 because they do not meet the criteria of a minimum of 10 acres. Herschel Clark made the motion to approve parcels 1-3 and denial of parcels 4 and 5. Rita Fasina-Thomas seconded the motion. Motion carried unanimously.

Lynn Weathington presented the CUVA Statuses of parcels 6-11. Lynn Weathington recommended denial of parcel #11 (00380350020) because its primary use is the homesite, and not agriculture. Herschel Clark made the motion to approve the recommendation of #6-10 and denial of parcel #11. Rita Fasina-Thomas seconded the motion. Motion carried unanimously.

CUVA STATUSES							
	PARCEL #	OWNERSHIP	RENEW/NEW	USE	LEGAL	RECOMMENDATION	DISCUSSION
1	01880350005	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/13.47 ACS., TYREE RD	APPROVAL	NOT CONTIGUOUS
2	01880350012	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/11.00 ACS., TYREE RD	APPROVAL	NOT CONTIGUOUS
3	01880250054	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/4.309 ACS., TYREE RD	APPROVAL	NOT CONTIGUOUS
4	02181820005	THUR, JOHN AND TANYA	NEW	WL	HSE/3.00 ACS., BROWNSVILLE RD	DENY	DOES NOT MEET MINIMUM ACREAGE
5	02181820006	THUR, JOHN AND TANYA	NEW	WL	V/8.37., BROWNSVILLE RD	DENY	DOES NOT MEET MINIMUM ACREAGE
6	02360250011	McCOY JODY AND LAURENCE	CONT	TIMBER	HSE/28.00 ACS, RAGAN RD	N/A	ONE COVENANT
7	02360250014	McCOY JODY AND LAURENCE	CONT	TIMBER	BARN/10.87 ACS RAGAN RD	N/A	ONE COVENANT
8	02140250017	McCOY JODY AND LAURENCE	CONT	TIMBER	V/4.00 ACS., OFF MANN RD	N/A	ONE COVENANT
9	02140250019	McCOY JODY AND LAURENCE	CONT	TIMBER	V/4.89 ACS., MANN RD	N/A	ONE COVENANT
10	02140250001	McCOY JODY AND LAURENCE	NEW	TIMBER	HSE(NV)/ 4.067 AC, MANN RD	APPROVAL	ADD NEWLY ACQUIRED ACREAGE
11	00380350020	JONES, PHILLIP	NEW	AG	HSE/3.02 ACS., TR# 3 FIVE NOTCH RD	DENY	USE

Lynn Weathington gave a brief overview of the *Conservation Qualifications, Qualified Timber Properties and Porcelain Protection Act (Forestry)*.

Unfinished Business

Jennifer Cantrell presented the Policy Changes for 6.0 Appeals and 8.0 Real Property. Changes were made to section 6.7 and to the Appeal Process Flowchart. Section 8.12 was added to Real Property. Rita Fasina-Thomas made the motion to approve the Policy Changes. Kella Nelson seconded the motion. Motion carried unanimously. (See Exhibit "C" & "D")

Tamika Gross presented the Draft for the Dress Code Policy for the Appraisal Department. The dress code policy will be subject to a legal review. Herschel Clark made the motion to approve the draft for the dress policy. Rita Fasina-Thomas seconded the motion. Motion carried unanimously. (See Exhibit "E")

Reports

Alizia Stargell presented the BOA Report A for Homestead 2025. The homestead approvals for 2025 are currently 2417. There are 39 applications that have not yet been processed, 453 removals and 27 denials. Kella Nelson made the motion to approve the Homestead Report for 2025. Rita Fasina-Thomas seconded the motion. Motion carried unanimously. (See Report "A")

Eugene Roberts III presented the Personal Property report for 2025 Annual Notice of Assessments. He notes that the BPP taxable value threshold has gone from \$7,500 to \$20,000. Rita Fasina-Thomas made the motion to approve the Personal Property Assessments. Herschel Clark seconded the motion. Motion carried unanimously. (See Report "B")

Adrean Larcheveaux presented Report C – Sales Ratio. Residential Sales Ratio (.99), COD (.08) and PRD (1.0). Rita Fasina-Thomas made the motion to approve the Sales Ratio. Kella Nelson seconded the motion. The motion carried unanimously. (See Report "C")

Alizia Stargell left at 10:11a.m.

Chief Appraiser Comments

Steve Balfour spoke about the following:

- Preliminary Consolidated numbers (April 7, 2025) vs the Consolidated numbers as of 05/16/2025 (See Attached Consolidation Sheet 2025).
- Estimated Rollback Rates submitted from Douglas County School Board and the city of Villa Rica.
- ACCG recommended best practices of which Douglas County went with option 2. (Attached)

Robert Foran raised the motion to approve the Consolidated numbers as well as that Assessment Notices be sent out with the Estimated Rollback Rates for 2025, that was received as of 5-16-2025 and to include the previous year's millage rate for all other Jurisdictions. Herschel Clark made the motion to approve the Consolidated numbers as well as that Assessment Notices be sent out with the Estimated

Rollback Rates for 2025 that was received as of 5-16-2025, and to include the previous year millage rate for all other Jurisdictions and Rita Fasina-Thomas seconded the motion. Motion carried unanimously.

Alizia Stargell returned at 10:15a.m.

Adrean Larcheveaux spoke about the following:

- 2025 Assessment Notices (New Look)
- Back of Assessment Notices (Updated)
- BOC/NOA Inserts

Robert Foran made the motion to approve the 2025 Assessment notices, the Back of Assessment Notices and the BOC NOA inserts. Herschel Clark made the motion to approve, and Rita Fasina-Thomas seconded the motion. The motion carried unanimously.

The BOA agreed to meet on Thursday, May 29th at 9:00a.m. Kella Nelson made the motion to adjourn the meeting. Rita Fasina-Thomas seconded the motion, and it was carried unanimously at approximately 10:30a.m.

Robert Foran, Chairperson

Herschel Clark, Member

Rita Fasina-Thomas, Vice Chairperson

Kella Nelson, member

Adrean Larcheveaux, Board Secretary

Sworn to and subscribed before me this 29th day of May, 2025.

Tamika Gross, Recording Secretary

Tamika Gross
NOTARY PUBLIC
Douglas County, GEORGIA
My Commission Expires 10/03/2028

My commission expires:



DOUGLAS COUNTY BOARD OF ASSESSORS

APPRAISAL DEPARTMENT

Location:
6200 Fairburn Road
Douglasville, Georgia 30134

Mailing Address:
8700 Hospital Drive
Douglasville, Georgia 30134

Telephone: 770.920.7228

TO: Douglas County Board of Assessors
FROM: Appraisal Department
DATE: May 16, 2025
RE: Digest Changes

Below are changes recommended for approval:

Homestead Digest Changes

– 2024/2023 Homestead Exemption Approvals

Pages 4 – 5

Personal Property Digest Changes

– 2024 Car Appeals

CAR APPEALS FOR BOA AGENDA 5/16/2025								
#	TAX YEAR	OWNER	VIN #	VEHICLE DESCRIPTION	ORIG VALUE	BOA VALUE	%	RESULTS
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3	2025	GREGORY L. RINGER	1G2MB35B67Y112258	2007 PONTIAC SOLSTICE	\$0	\$0	0%	**AAVT Appeal Declined**Filed 30 Days After Deadline

– 2024 Manufactured Home BOE

*Exhibit A

– 2025 Manufactured Home Appeal Value Agreement

*Exhibit B

Website: DouglasCountyGA.gov

Persons with hearing or speech disabilities who need to contact Douglas County may place their call through the Georgia Relay Center at (800) 255-0056 (Text Telephone) or (800) 255-0135 (Voice Telephone).

Real Property Digest Changes

– 2024 – 2022 Real Property Administrative Changes

Pages 6 – 12

– 2025 Exempt Property Recommendation

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2	2025	P81978	TANNER MEDICAL CENTER, INC	BLDG/3.69 ACRES MIRROR LAKE BLVD	MEDICAL	Approve

– 2024 Residential Appeal Agreements

BOA 2024 Residential Appeal Settlement Conference (5/16/25)							
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2	2024	0150-015-0048	HSE/LOT #46, MOUNT VERNON POINT S/D, U-1	\$367,900	\$327,400	-11.0%	Based on uniformity w/ sales

Commercial Property Digest Changes

	BOA 2024 Residential Appeal Settlement Agreement (5/16/2025)								
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9	2024	0207-025-0027	FAIRWAYS 15 & 16/11.43 ACRES, GOLF TR #3	\$131,603	\$22,994	\$32,723	\$40,682	-82.5%	Based on sale and income
10	2024	0207-025-0086	FAIRWAYS 12-13-14/25.98 AC, GOLF TR #4	\$299,130	\$52,266	\$74,378	\$92,470	-82.5%	Based on sale and income
			TOTALS	\$5,775,000	\$1,300,000	\$1,825,000	\$2,250,000	-77.5%	

(Handwritten signatures and initials)

CUVA Statuses

CUVA STATUSES							
	PARCEL #	OWNERSHIP	RENEW/NEW	USE	LEGAL	RECOMMENDATION	DISCUSSION
1	01880350005	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/13.47 ACS, TYREE RD	APPROVAL	NOT CONTIGUOUS
2	01880350012	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/11.00 ACS, TYREE RD	APPROVAL	NOT CONTIGUOUS
3	01880250054	WELCH, VICK AND BONNIE	RENEW	TIMBER	V/4.309 ACS, TYREE RD	APPROVAL	NOT CONTIGUOUS
4	02181820005	THUR, JOHN AND TANYA	NEW	WL	HSE/3.00 ACS, BROWNSVILLE RD	DENY	DOES NOT MEET MINIMUM ACREAGE
5	02181820006	THUR, JOHN AND TANYA	NEW	WL	V/8.37, BROWNSVILLE RD	DENY	DOES NOT MEET MINIMUM ACREAGE
6	02360250011	McCOY JODY AND LAURENCE	CONT	TIMBER	HSE/28.00 ACS, RAGAN RD	N/A	ONE COVENANT
7	02360250014	McCOY JODY AND LAURENCE	CONT	TIMBER	BARN/10.87 ACS RAGAN RD	N/A	ONE COVENANT
8	02140250017	McCOY JODY AND LAURENCE	CONT	TIMBER	V/4.00 ACS, OFF MANN RD	N/A	ONE COVENANT
9	02140250019	McCOY JODY AND LAURENCE	CONT	TIMBER	V/4.89 ACS, MANN RD	N/A	ONE COVENANT
10	02140250001	McCOY JODY AND LAURENCE	NEW	TIMBER	HSE(NV)/ 4.067 AC, MANN RD	APPROVAL	ADD NEWLY ACQUIRED ACREAGE
11	00380350020	JONES, PHILLIP	NEW	AG	HSE/3.02 ACS, TR# 3 FIVE NOTCH RD	DENY	USE

12/1

12

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BOARD OF TAX ASSESSORS MEETING OF
16-MAY-25

HT536GA

EA Exemption Approved
Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	00400150040 2024	ALLISON, CARL & DORYAI Exemption Approved VET APPROVED JAN OF 2020	459,200 459,200 0
2	00920150037 2024	BRYANT TRAVAREIS RAHEEM Exemption Approved VET APPROVED DEC OF 2023	709,000 709,000 0

BOARD OF TAX ASSESSORS MEETING OF
16-MAY-25

HT556GA

EA Exemption Approved

Residential Properties

	PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1	00400150040 2023	ALLISON, CARL & DORYAI Exemption Approved VET APPROVED JAN OF 2020	459,200 459,200 0

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BOARD OF TAX ASSESSORS MEETING OF
30-APR-25

HT536GA

AD Administrative Agenda

Commercial Properties

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
1 07441820022 2024	RPMCO INC. Ownership Correction AY1984 NONDESCRIPT LEGAL	260 260 0

BOARD OF TAX ASSESSORS MEETING OF
30-APR-25

HT536GA

AD Administrative Agenda

Residential Properties

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
2 009900150067 2024	SEVEN POINTS BORROWER, LLC Ownership Correction DUPLICATE PARCEL - NOW VOID	320,300 0 -320,300
3 00120150033 2024	EVANGELISTA CRUZ, ANGEL RAFAEL Ownership Correction DB4301/388 CLERICAL ERROR, ONE OWNER	298,600 298,600 0
4 00620250005 2024	UK, THEARY Ownership Correction DB3532/66 AY18 MISSED SALE	156,300 156,300 0

BOARD OF TAX ASSESSORS MEETING OF
30-APR-25

HT536GA

AD Administrative Agenda

Residential Properties

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE	
2	00440150182 2023	BELCHER, DORIS DAVIS LAMB HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150
3	00620250005 2023	UK, THEARY Ownership Correction DB3532/66 AY18 MISSED SALE	156,300 156,300 0
4	00770150119 2023	WARREN, RADER C., ESTATE HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150
5	00770150197 2023	FALLING WATER, INC. HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150
6	00770150213 2023	FALLING WATER, INC. HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150
7	00840150206 2023	BOEIX, LLC HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150
8	01480150032 2023	PHOENIX WEST, L.L.C. HOA or common area ADJUSTED TO NOMINAL VALUE	400 250 -150

BOARD OF TAX ASSESSORS MEETING OF
30-APR-25

HTD16GA

AD Administrative Agenda

Residential Properties

PARCEL ID YEAR	OWNER NAME REASON NOTES	PREVIOUS CURRENT CHANGE
2 00620250005 2022	UK, THEARY Ownership Correction DB3532/66 AY18 MISSED SALE	128,700 128,700 0

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REPORT "A"

Homestead 2025 as of 5/16/2025			
CODE	DESCRIPTION	2024 COUNT	2025 COUNT
S1	Regular/Basic	2793	1193
S3	62 Fixed Income	0	0
S4SC	65 Yrs and Older Low Income	698	293
S5	Veteran Under 62 Yrs	286	124
L7	62-64 Yrs Senior	1180	537
L8SC	65 Yrs and Older Senior	560	168
LA	Veteran 62-64 Yrs	45	17
LVSD	Veteran 65 Yrs and Older	93	45
LD	Disability	94	38
SS	Surviving Spouse (Under 65)	215	1
SE	Surviving Spouse (65 and Older)	0	1
	Total Approvals	5964	2417
	Pending/Not Yet Processed	92	39
	Removals	318	453
	Denials	207	27

Douglas County BOA Meeting 05/16/2025

EXHIBIT "A"

2024 MANUFACTURED HOME BOE RESULTS (5/16/25)							Result	
#	Year	Parcel	Description	BOA Value	BOE Value	% Change		
1	2024	LM0000000001	3666 GLENDA ST 00001	\$ 12,200	\$ 6,100	-50.00%	Reduced for Functional Obsolescence and Use	
2	2024	LM0000000002	3666 GLENDA ST 00002	\$ 12,200	\$ 6,100	-50.00%	Reduced for Functional Obsolescence and Use	
3	2024	LM0000000003	3666 GLENDA ST 00003	\$ 7,600	\$ 5,000	-34.21%	Reduced for Functional Obsolescence and Use	
4	2024	LM0000000004	3666 GLENDA ST 00004	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
5	2024	LM0000000005	3666 GLENDA ST 00005	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
6	2024	LM0000000006	3666 GLENDA ST 00006	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
7	2024	LM0000000007	3666 GLENDA ST 00007	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
8	2024	LM0000000008	3666 GLENDA ST 00008	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
9	2024	LM0000000009	3666 GLENDA ST 00009	\$ 11,000	\$ 7,500	-31.82%	Reduced for Functional Obsolescence and Use	
10	2024	LM0000000010	3666 GLENDA ST 00010	\$ 11,000	\$ 7,500	-31.82%	Reduced for Functional Obsolescence and Use	
11	2024	LM0000000011	3666 GLENDA ST 00011	\$ 11,000	\$ 7,500	-31.82%	Reduced for Functional Obsolescence and Use	
12	2024	LM0000000012	3666 GLENDA ST 00012	\$ 68,500	\$ 40,000	-41.61%	Reduced for Functional Obsolescence and Use	
13	2024	LM0000000013	3666 GLENDA ST 00013	\$ 11,900	\$ 7,500	-36.97%	Reduced for Functional Obsolescence and Use	
14	2024	LM0000000014	3666 GLENDA ST 00014	\$ 11,000	\$ 7,500	-31.82%	Reduced for Functional Obsolescence and Use	
15	2024	LM0000000015	3666 GLENDA ST 00015	\$ 11,000	\$ 7,500	-31.82%	Reduced for Functional Obsolescence and Use	
16	2024	LM0000000016	3666 GLENDA ST 00016	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	
17	2024	LM0000000017	3666 GLENDA ST 00017	\$ 11,700	\$ 8,600	-26.50%	Reduced for Functional Obsolescence and Use	
18	2024	LM0000000018	3666 GLENDA ST 00018	\$ 9,300	\$ 6,100	-34.41%	Reduced for Functional Obsolescence and Use	

124	2024	AR000000100	4085 MIDWAY RD 00100	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
125	2024	AR000000101	4085 MIDWAY RD 00101	\$	18,500	\$	12,000	-35.14%	Reduced for Functional Obsolescence and Use
126	2024	AR000000102	4085 MIDWAY RD 00102	\$	18,500	\$	12,000	-35.14%	Reduced for Functional Obsolescence and Use
127	2024	AR000000103	4085 MIDWAY RD 00103	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
128	2024	AR000000104	4085 MIDWAY RD 00104	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
129	2024	AR000000105	4085 MIDWAY RD 00105	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
130	2024	AR000000106	4085 MIDWAY RD 00106	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
131	2024	AR000000107	4085 MIDWAY RD 00107	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
132	2024	AR000000108	4085 MIDWAY RD 00108	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
133	2024	AR000000109	4085 MIDWAY RD 00109	\$	17,700	\$	13,200	-25.42%	Reduced for Functional Obsolescence and Use
			TOTAL	\$	2,551,700	\$	1,662,400	-34.85%	

19	2024	LM0000000020	3666 GLENDA ST 00020	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
20	2024	LM0000000021	3666 GLENDA ST 00021	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
21	2024	LM0000000022	3666 GLENDA ST 00022	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
22	2024	LM0000000023	3666 GLENDA ST 00023	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
23	2024	LM0000000024	3666 GLENDA ST 00024	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
24	2024	LM0000000025	3666 GLENDA ST 00025	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
25	2024	LM0000000026	3666 GLENDA ST 00026	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
26	2024	LM0000000027	3666 GLENDA ST 00027	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
27	2024	LM0000000028	3666 GLENDA ST 00028	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
28	2024	LM0000000029	3666 GLENDA ST 00029	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
29	2024	LM0000000030	3666 GLENDA ST 00030	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
30	2024	LM0000000031	3666 GLENDA ST 00031	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
31	2024	LM0000000032	3666 GLENDA ST 00032	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
32	2024	LM0000000033	3666 GLENDA ST 00033	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
33	2024	LM0000000034	3666 GLENDA ST 00034	\$	9,300	\$	6,100	-34.41%	Reduced for Functional Obsolescence and Use
34	2024	LM0000000035	3666 GLENDA ST 00035	\$	11,200	\$	8,600	-23.21%	Reduced for Functional Obsolescence and Use
35	2024	AR0000000001	4085 MIDWAY RD 00001	\$	64,200	\$	39,000	-39.25%	Reduced for Functional Obsolescence and Use
36	2024	AR0000000002	4085 MIDWAY RD 00002	\$	64,200	\$	39,000	-39.25%	Reduced for Functional Obsolescence and Use
37	2024	AR0000000003	4085 MIDWAY RD 00003	\$	25,100	\$	13,000	-48.21%	Reduced for Functional Obsolescence and Use
38	2024	AR0000000004	4085 MIDWAY RD 00004	\$	21,300	\$	10,000	-53.05%	Reduced for Functional Obsolescence and Use
39	2024	AR0000000005	4085 MIDWAY RD 00005	\$	16,600	\$	10,000	-39.76%	Reduced for Functional Obsolescence and Use

103	2024	AR000000076	4085 MIDWAY RD 00076	\$	17,700	\$	13,200	-25.42%	Reduced for Functional Obsolescence and Use
104	2024	AR000000077	4085 MIDWAY RD 00077	\$	12,400	\$	8,800	-29.03%	Reduced for Functional Obsolescence and Use
105	2024	AR000000079	4085 MIDWAY RD 00079	\$	17,700	\$	13,200	-25.42%	Reduced for Functional Obsolescence and Use
106	2024	AR000000080	4085 MIDWAY RD 00080	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
107	2024	AR000000082	4085 MIDWAY RD 00082	\$	18,600	\$	12,000	-35.48%	Reduced for Functional Obsolescence and Use
108	2024	AR000000083	4085 MIDWAY RD 00083	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
109	2024	AR000000084	4085 MIDWAY RD 00084	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
110	2024	AR000000085	4085 MIDWAY RD 00085	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
111	2024	AR000000087	4085 MIDWAY RD 00087	\$	4,800	\$	3,000	-37.50%	Reduced for Functional Obsolescence and Use
112	2024	AR000000088	4085 MIDWAY RD 00088	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
113	2024	AR000000089	4085 MIDWAY RD 00089	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
114	2024	AR000000090	4085 MIDWAY RD 00090	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
115	2024	AR000000091	4085 MIDWAY RD 00091	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
116	2024	AR000000092	4085 MIDWAY RD 00092	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
117	2024	AR000000093	4085 MIDWAY RD 00093	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
118	2024	AR000000094	4085 MIDWAY RD 00094	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
119	2024	AR000000095	4085 MIDWAY RD 00095	\$	18,500	\$	12,000	-35.14%	Reduced for Functional Obsolescence and Use
120	2024	AR000000096	4085 MIDWAY RD 00096	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use
121	2024	AR000000097	4085 MIDWAY RD 00097	\$	17,700	\$	13,200	-25.42%	Reduced for Functional Obsolescence and Use
122	2024	AR000000098	4085 MIDWAY RD 00098	\$	8,600	\$	6,800	-20.93%	Reduced for Functional Obsolescence and Use
123	2024	AR000000099	4085 MIDWAY RD 00099	\$	20,100	\$	13,000	-35.32%	Reduced for Functional Obsolescence and Use

40	2024	AR000000006	4085 MIDWAY RD 00006	\$ 16,600	\$ 10,000	-39.76%	Reduced for Functional Obsolescence and Use
41	2024	AR000000007	4085 MIDWAY RD 00007	\$ 13,600	\$ 9,000	-33.82%	Reduced for Functional Obsolescence and Use
42	2024	AR000000008	4085 MIDWAY RD 00008	\$ 14,200	\$ 9,000	-36.62%	Reduced for Functional Obsolescence and Use
43	2024	AR000000009	4085 MIDWAY RD 00009	\$ 14,200	\$ 9,000	-36.62%	Reduced for Functional Obsolescence and Use
44	2024	AR000000010	4085 MIDWAY RD 00010	\$ 14,200	\$ 9,000	-36.62%	Reduced for Functional Obsolescence and Use
45	2024	AR000000011	4085 MIDWAY RD 00011	\$ 20,000	\$ 13,000	-35.00%	Reduced for Functional Obsolescence and Use
46	2024	AR000000012	4085 MIDWAY RD 00012	\$ 26,700	\$ 13,000	-51.31%	Reduced for Functional Obsolescence and Use
47	2024	AR000000013	4085 MIDWAY RD 00013	\$ 26,700	\$ 13,000	-51.31%	Reduced for Functional Obsolescence and Use
48	2024	AR000000014	4085 MIDWAY RD 00014	\$ 11,400	\$ 8,800	-22.81%	Reduced for Functional Obsolescence and Use
49	2024	AR000000015	4085 MIDWAY RD 00015	\$ 11,300	\$ 8,800	-22.12%	Reduced for Functional Obsolescence and Use
50	2024	AR000000016	4085 MIDWAY RD 00016	\$ 11,400	\$ 8,800	-22.81%	Reduced for Functional Obsolescence and Use
51	2024	AR000000017	4085 MIDWAY RD 00017	\$ 11,400	\$ 8,800	-22.81%	Reduced for Functional Obsolescence and Use
52	2024	AR000000018	4085 MIDWAY RD 00018	\$ 11,400	\$ 8,800	-22.81%	Reduced for Functional Obsolescence and Use
53	2024	AR000000019	4085 MIDWAY RD 00019	\$ 11,400	\$ 8,800	-22.81%	Reduced for Functional Obsolescence and Use
54	2024	AR000000020	4085 MIDWAY RD 00020	\$ 64,200	\$ 39,000	-39.25%	Reduced for Functional Obsolescence and Use
55	2024	AR000000020B	4085 MIDWAY RD 0020B	\$ 72,200	\$ 39,000	-45.98%	Reduced for Functional Obsolescence and Use
56	2024	AR000000021	4085 MIDWAY RD 00021	\$ 17,800	\$ 6,800	-61.80%	Reduced for Functional Obsolescence and Use
57	2024	AR000000022	4085 MIDWAY RD 00022	\$ 11,700	\$ 8,800	-24.79%	Reduced for Functional Obsolescence and Use
58	2024	AR000000023	4085 MIDWAY RD 00023	\$ 11,700	\$ 8,800	-24.79%	Reduced for Functional Obsolescence and Use
59	2024	AR000000024	4085 MIDWAY RD 00024	\$ 15,400	\$ 10,200	-33.77%	Reduced for Functional Obsolescence and Use
60	2024	AR000000025	4085 MIDWAY RD 00025	\$ 11,700	\$ 8,800	-24.79%	Reduced for Functional Obsolescence and Use

EXHIBIT "B"

2025 MANUFACTURED HOME APPEAL VALUE CHANGES (5/16/25)							
#	Year	Parcel	Description	BOA Notice Value	BOA New Value	% Change	Result
1	2025	LM0000000001	3666 GLENDA ST 00001	\$ 10,800	\$ 6,100	-43.52%	Reduced for Functional Obsolescence and Use
2	2025	LM0000000002	3666 GLENDA ST 00002	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
3	2025	LM0000000003	3666 GLENDA ST 00003	\$ 6,800	\$ 5,000	-26.47%	Reduced for Functional Obsolescence and Use
4	2025	LM0000000004	3666 GLENDA ST 00004	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
5	2025	LM0000000005	3666 GLENDA ST 00005	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
6	2025	LM0000000006	3666 GLENDA ST 00006	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
7	2025	LM0000000007	3666 GLENDA ST 00007	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
8	2025	LM0000000008	3666 GLENDA ST 00008	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
9	2025	LM0000000009	3666 GLENDA ST 00009	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
10	2025	LM0000000010	3666 GLENDA ST 00010	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
11	2025	LM0000000011	3666 GLENDA ST 00011	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
12	2025	LM0000000012	3666 GLENDA ST 00012	\$ 59,700	\$ 40,000	-33.00%	Reduced for Functional Obsolescence and Use
13	2025	LM0000000013	3666 GLENDA ST 00013	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
14	2025	LM0000000014	3666 GLENDA ST 00014	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
15	2025	LM0000000015	3666 GLENDA ST 00015	\$ 9,900	\$ 7,500	-24.24%	Reduced for Functional Obsolescence and Use
16	2025	LM0000000016	3666 GLENDA ST 00016	\$ 8,300	\$ 6,100	-26.51%	Reduced for Functional Obsolescence and Use
17	2025	LM0000000017	3666 GLENDA ST 00017	\$ 10,600	\$ 8,600	-18.87%	Reduced for Functional Obsolescence and Use

102	2025	AR0000000091	4085 MIDWAY RD 00091	\$	18,900	\$	13,000	-31.22%	Reduced for Functional Obsolescence and Use
103	2025	AR0000000092	4085 MIDWAY RD 00092	\$	18,900	\$	13,000	-31.22%	Reduced for Functional Obsolescence and Use
104	2025	AR0000000093	4085 MIDWAY RD 00093	\$	18,900	\$	13,000	-31.22%	Reduced for Functional Obsolescence and Use
105	2025	AR0000000094	4085 MIDWAY RD 00094	\$	18,900	\$	13,000	-31.22%	Reduced for Functional Obsolescence and Use
106	2025	AR0000000095	4085 MIDWAY RD 00095	\$	16,600	\$	12,000	-27.71%	Reduced for Functional Obsolescence and Use
107	2025	AR0000000096	4085 MIDWAY RD 00096	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
108	2025	AR0000000097	4085 MIDWAY RD 00097	\$	15,900	\$	13,200	-16.98%	Reduced for Functional Obsolescence and Use
109	2025	AR0000000098	4085 MIDWAY RD 00098	\$	7,400	\$	6,800	-8.11%	Reduced for Functional Obsolescence and Use
110	2025	AR0000000099	4085 MIDWAY RD 00099	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
111	2025	AR0000000100	4085 MIDWAY RD 00100	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
112	2025	AR0000000101	4085 MIDWAY RD 00101	\$	16,600	\$	12,000	-27.71%	Reduced for Functional Obsolescence and Use
113	2025	AR0000000103	4085 MIDWAY RD 00103	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
114	2025	AR0000000104	4085 MIDWAY RD 00104	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
115	2025	AR0000000105	4085 MIDWAY RD 00105	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
116	2025	AR0000000106	4085 MIDWAY RD 00106	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
117	2025	AR0000000107	4085 MIDWAY RD 00107	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
118	2025	AR0000000108	4085 MIDWAY RD 00108	\$	17,900	\$	13,000	-27.37%	Reduced for Functional Obsolescence and Use
119	2025	AR0000000109	4085 MIDWAY RD 00109	\$	15,900	\$	13,200	-16.98%	Reduced for Functional Obsolescence and Use
			TOTAL	\$	2,124,600	\$	1,541,600	-27.44%	

REPORT "B"

Business Personal Property Report

Overall		Over 7.5k	YOY	Over 20k	Difference
	2025	\$ 4,870,372,115	125%	\$ 4,861,305,089	\$ (9,067,026)
	2024	\$ 2,169,122,093		\$ 2,157,875,154	\$ (11,246,939)
County	2025	\$ 3,992,530,603	194%	\$ 3,986,904,745	\$ (5,625,858)
	2024	\$ 1,358,032,135		\$ 1,350,977,396	\$ (7,054,739)
County TAD	2025	\$ 331,180	-11%	\$ 331,180	\$ -
	2024	\$ 370,731		\$ 370,731	\$ -
Douglasville	2025	\$ 751,635,579	-2%	\$ 748,613,931	\$ (3,021,648)
	2024	\$ 765,011,162		\$ 761,261,077	\$ (3,750,085)
D'ville TAD	2025	\$ 466,543	-18%	\$ 429,513	\$ (37,030)
	2024	\$ 571,260		\$ 533,778	\$ (37,482)
Villa Rica	2025	\$ 121,242,961	205%	\$ 120,941,512	\$ (301,449)
	2024	\$ 39,810,547		\$ 39,490,146	\$ (320,401)
Austell	2025	\$ 4,165,250	-22%	\$ 4,084,209	\$ (81,041)
	2024	\$ 5,326,258		\$ 5,242,026	\$ (84,232)
Freeport Accounts					
Taxable	2025	\$ 728,148,205			
	2024	\$ 756,984,490			
Freeport Exempted 2025	\$	610,698,740		124 Accounts	
Boats	\$	3,211,231	1926		
Aircraft	\$	528,186	24		

Business Personal Property Report

Overall		Over 7.5k	YOY	Over 20k	Difference
	2025	\$ 4,870,372,115	125%	\$ 4,861,305,089	\$ (9,067,026)
	2024	\$ 2,169,122,093		\$ 2,157,875,154	\$ (11,246,939)
County	2025	\$ 3,992,530,603	194%	\$ 3,986,904,745	\$ (5,625,858)
	2024	\$ 1,358,032,135		\$ 1,350,977,396	\$ (7,054,739)
County TAD	2025	\$ 331,180	-11%	\$ 331,180	\$ -
	2024	\$ 370,731		\$ 370,731	\$ -
Douglasville	2025	\$ 751,635,579	-2%	\$ 748,613,931	\$ (3,021,648)
	2024	\$ 765,011,162		\$ 761,261,077	\$ (3,750,085)
D'ville TAD	2025	\$ 466,543	-18%	\$ 429,513	\$ (37,030)
	2024	\$ 571,260		\$ 533,778	\$ (37,482)
Villa Rica	2025	\$ 121,242,961	205%	\$ 120,941,512	\$ (301,449)
	2024	\$ 39,810,547		\$ 39,490,146	\$ (320,401)
Austell	2025	\$ 4,165,250	-22%	\$ 4,084,209	\$ (81,041)
	2024	\$ 5,326,258		\$ 5,242,026	\$ (84,232)
Freeport Accounts					
Taxable	2025	\$ 728,148,205			
	2024	\$ 756,984,490			
Freeport Exempted 2025	\$	610,698,740		124 Accounts	
Boats	\$	3,211,231	1926		
Aircraft	\$	528,186	24		

REPORT "C"

REPORT C - SALES RATIO

DOUGLAS COUNTY SALES RATIO OVERALL

AS OF JANUARY 29, 2025

JAN 29. 2025 08:30 AM	DOUGLAS COUNTY, GA SALES RATIO REPORT STATISTICAL SUMMARY
SALES IN STUDY	2261
TOTAL ASSESSED VALUE	777,877,409
TOTAL SALE PRICE	1,167,624,628
TOTAL ASSD VALUE / TOTAL SALE PRICE %	66.62
MEAN RATIO %	.89
MEDIAN RATIO %	.87
STANDARD DEVIATION	.65
COEFFICIENT OF DISPERSION - MEDIAN	.30
COEFFICIENT OF VARIANCE - MEAN	.7222
PRD	1.3422

AS OF MAY 15, 2025

MAY 15. 2025 09:02 PM	DOUGLAS COUNTY, GA SALES RATIO REPORT STATISTICAL SUMMARY
SALES IN STUDY	1957
TOTAL ASSESSED VALUE	829,028,600
TOTAL SALE PRICE	847,915,209
TOTAL ASSD VALUE / TOTAL SALE PRICE %	97.77
MEAN RATIO %	1
MEDIAN RATIO %	.99
STANDARD DEVIATION	.13
COEFFICIENT OF DISPERSION - MEDIAN	.08
COEFFICIENT OF VARIANCE - MEAN	.1335
PRD	1.0197

DOUGLAS COUNTY SALES RATIO RESIDENTIAL

AS OF JANUARY 29, 2025

JAN 29. 2025
08:28 AMDOUGLAS COUNTY, GA
SALES RATIO REPORT

STATISTICAL SUMMARY

SALES IN STUDY	2130
TOTAL ASSESSED VALUE	610,869,034
TOTAL SALE PRICE	728,136,865
TOTAL ASSD VALUE / TOTAL SALE PRICE %	83.87
MEAN RATIO %	.91
MEDIAN RATIO %	.88
STANDARD DEVIATION	.60
COEFFICIENT OF DISPERSION - MEDIAN	.28
COEFFICIENT OF VARIANCE - MEAN	.6596
PRD	1.0795

AS OF MAY 15, 2025

MAY 15. 2025
09:08 PMDOUGLAS COUNTY, GA
SALES RATIO REPORT

STATISTICAL SUMMARY

SALES IN STUDY	1879
TOTAL ASSESSED VALUE	669,695,890
TOTAL SALE PRICE	668,619,759
TOTAL ASSD VALUE / TOTAL SALE PRICE %	100.16
MEAN RATIO %	1.00
MEDIAN RATIO %	.99
STANDARD DEVIATION	.13
COEFFICIENT OF DISPERSION - MEDIAN	.08
COEFFICIENT OF VARIANCE - MEAN	.1298
PRD	.9993

DOUGLAS COUNTY SALES RATIO COMMERCIAL

AS OF JANUARY 29, 2025

JAN 29. 2025
08:32 AMDOUGLAS COUNTY, GA
SALES RATIO REPORT
STATISTICAL SUMMARY

SALES IN STUDY	130
TOTAL ASSESSED VALUE	167,127,375
TOTAL SALE PRICE	433,378,747
TOTAL ASSD VALUE / TOTAL SALE PRICE %	38.04
MEAN RATIO %	.71
MEDIAN RATIO %	.54
STANDARD DEVIATION	1.18
COEFFICIENT OF DISPERSION - MEDIAN	.75
COEFFICIENT OF VARIANCE - MEAN	1.6540
PRD	1.8708

AS OF MAY 15, 2025

MAY 15. 2025
09:10 PMDOUGLAS COUNTY, GA
SALES RATIO REPORT
STATISTICAL SUMMARY

SALES IN STUDY	78
TOTAL ASSESSED VALUE	159,332,710
TOTAL SALE PRICE	179,295,450
TOTAL ASSD VALUE / TOTAL SALE PRICE %	88.87
MEAN RATIO %	.90
MEDIAN RATIO %	.98
STANDARD DEVIATION	.17
COEFFICIENT OF DISPERSION - MEDIAN	.10
COEFFICIENT OF VARIANCE - MEAN	.1860
PRD	1.0138

6.0 APPEALS (Revised 05/16/2025) EXHIBIT "C"

6.1 General Appeal Information

Each property owner/taxpayer in Douglas County has the right to file an appeal to the Douglas County Board of Assessors per O.C.G.A. 48-5-311 in response to an assessment notice being sent. Property owners/taxpayers may challenge a property tax assessment by the Douglas County Board of Tax Assessors by appealing to the Douglas County Board of Equalization, to an arbitrator or arbitrators, or to a hearing officer. By mutual written agreement, the taxpayer and the Douglas County Board of Tax Assessors may waive an appeal to the Douglas County Board of Equalization and initiate an appeal directly to the Douglas County Superior Court.

Appeals may be filed on issues concerning:

- taxability,
- uniformity of assessment (values are the same within the same class of property),
- value (if the county board of tax assessors changed the appraised value of the owner's property this year),
- denials of homestead or other exemptions,
- denials of covenant(s)/Specialized Assessments,
- breach of covenants, and
- denial of exemptions pursuant to O.C.G.A. § 48-5-41.

The taxpayer may appeal to the Douglas County Superior Court after a decision has been made by the Douglas County Board of Equalization, an arbitrator or arbitrators, or a hearing officer.

6.2 Appeals to the Douglas County Board of Equalization (as to matters of denial of covenant(s), breach of covenant(s), denial of exemption(s) pursuant to O.C.G.A. § 48-5-41, taxability, uniformity of assessment, and value, and, for residents, as to denial of homestead exemptions)

- a. Taxpayer can appeal an assessment within 45 days by mailing notice of appeal to Douglas County Board of Tax Assessors, filing a notice of appeal in-person with the Douglas County Board of Tax Assessors or by filing an appeal online with the Douglas County Board of Tax Assessors**

Taxpayers may appeal their assessment to the Douglas County Board of Equalization by mailing or filing with the Douglas County Board of Tax Assessors a notice of appeal within 45 days from the date on which the notice was mailed. If a taxpayer wishes to file an appeal in writing, an appeal form is available on the Douglas County Board of Tax Assessors' website. Taxpayers may also appeal their assessment to the Douglas County Board of Equalization by filing an appeal online within 45 days from the date on which the notice was mailed. Our online filing system can be accessed on the Douglas County Board of Tax Assessors' website. All appeals must be received by the BOA within 45 days from the date on which the notice was mailed. If mailed, the BOA will not accept metered or kiosk postmarks as proof of timely mailing. Appeals must be postmarked by the United States Postal Service on or before the deadline in order to be timely filed. Metered mail or kiosk postmarks or delivery by courier service received after the deadline will not be accepted. Appeals will not be accepted via e-mail or fax.

b. If corrections or changes are made, the taxpayer can continue their appeal to the Douglas County Board of Equalization within 30 days

When an appeal is filed, the Douglas County Board of Tax Assessors will review the property value and notify the taxpayer in writing (change/no-change notice) whether or not a change has been made in the value. The Douglas County Board of Tax Assessors will review the appeal within 180 days after receipt of the taxpayer's notice of appeal. If any corrections or changes are made, the Douglas County Board of Tax Assessors will send a notice of the correction or changes to the taxpayer. The notice will state that if the taxpayer is still not satisfied after these changes or corrections, they may continue their appeal to the Douglas County Board of Equalization by mailing or filing with the Douglas County Board of Tax Assessors a written notice of continuing the appeal within 30 days after the BOA's notification. The appeal will then be forwarded to the Douglas County Board of Equalization.

The taxpayer/owner's written notice to continue their appeal to the BOE must be received by the BOA within 30 days after the BOA's notification. If mailed, the BOA will not accept metered or kiosk postmarks as proof of timely mailing. The notice must be postmarked by the United States Postal Service on or before the deadline in order to be timely filed. Metered mail or kiosk postmarks or delivery by courier service received after the deadline will not be accepted. Faxes, emails, and verbal requests will not be accepted. A copy of the BOA's notice will be kept in the appeal folder.

Owners/taxpayers that state that they did not receive the BOA's notice for their appeal and missed their deadline to appeal to the BOE may request for their appeal rights to be reinstated. This request will be reviewed by the BOA. If the copy of the BOA's notice is in the folder with the mailing address that was provided by the owner/taxpayer, the request to reinstate the appeal rights will be denied. It is the owner's responsibility to notify the office of an address change.

If the Douglas County Board of Tax Assessors made a change and the taxpayer accepts the new value, the taxpayer does not need to take any further action; the appeal will be withdrawn at the end of the 30-day period after the change notice was sent.

c. If no corrections or changes are made, notice is sent to taxpayer and Douglas County Board of Equalization

After the Douglas County Board of Assessors initial review of the appeal, if the value is found to be fair and the Douglas County Board of Tax Assessors makes no change, the appeal will be automatically forwarded to the Douglas County Board of Equalization. The taxpayer does not need to take any further action if the Douglas County Board of Tax Assessors does not make any corrections or changes to their appeal. The Douglas County Board of Tax Assessors will send written notice to the taxpayer and the Douglas County Board of Equalization of their decision to make no correction or changes in the appeal, and such notice shall also constitute the taxpayer's appeal to the Douglas County Board of Equalization.

d. Taxpayer's appeal sent to the Douglas County Board of Equalization

As discussed above, the taxpayer's appeal to the corrections or changes made by the Douglas County Board of Tax Assessors will be sent to the Douglas County Board of Equalization; or if the Douglas County Board of Tax Assessors made no corrections or changes, the initial appeal will be automatically sent to the Douglas County Board of Equalization.

e. Hearing date will be set with the Douglas County Board of Equalization

The Douglas County Board of Equalization will set a hearing date for the appeal within 15 days of receipt of the notice of appeal and will notify the taxpayer and the Douglas County Board of Tax Assessors in writing. A hearing will be held no earlier than 20 days and no later than 30 days after notification.

f. Written notice will be sent of the Douglas County Board of Equalization's Decision

The three members of the Douglas County Board of Equalization will specifically decide and vote upon all questions presented by the appeal. The Douglas County Board of Equalization will notify the taxpayer and the Douglas County Board of Tax Assessors in writing by hand delivery, with written receipt, or by sending a copy of the decision by registered or certified mail or statutory overnight delivery. O.C.G.A. § 48-5-299(c) applies to the decision. Once the Douglas County Board of Equalization has made a decision, the taxpayer again has two options. If the taxpayer agrees with the decision, the taxpayer does not need to do anything. The appeal will be settled at the Douglas County Board of Equalization value. However, if the taxpayer or Douglas County Board of Tax Assessors does not agree with the decision, either party can appeal this decision to Douglas County Superior Court within 30 days from the date on which the decision of the Douglas County Board of Equalization is mailed (the taxpayer must notify the Douglas County Board of Tax Assessors' office in writing that he wishes to appeal this decision to Douglas County Superior Court). The appealing party is required to pay a filing fee of \$25 to the Clerk of Superior Court, Douglas County.

g. There may be additional tax due or tax refunded

If the Douglas county tax bills are issued before the Douglas County Board of Equalization has made a decision on the appeal, the Douglas County Tax Commissioner will issue a temporary tax bill based on the lesser of the valuation in the last year for which taxes were finally determined to be due or 85 percent of the valuation set by the Douglas County Board of Tax Assessors for that year. Upon resolution of the appeal, there may be additional tax due or tax refunded.

6.3 Appeals to an Arbitrator or Arbitrators (Nonbinding Arbitration as to matters of value only)

a. Taxpayer has option of appealing assessment to an arbitrator or arbitrators

If the taxpayer chooses not to have their appeal heard by the Douglas County Board of Equalization, they have the option of appealing the Douglas County Board of Tax Assessors' assessment to an arbitrator or arbitrators.

- b. Taxpayer can appeal an assessment within 45 days by mailing notice of arbitration appeal to Douglas County Board of Tax Assessors, filing a notice of arbitration appeal in-person with the Douglas County Board of Tax Assessors or by filing an appeal online with the Douglas County Board of Tax Assessors**

A written notice of arbitration appeal shall specifically state the grounds for arbitration and should be filed with the Douglas County Board of Tax Assessors within 45 days from the date the assessment notice was mailed to the taxpayer. Taxpayers may appeal their assessment to arbitration by mailing or filing with the Douglas County Board of Tax Assessors a notice of arbitration appeal within 45 days from the date on which the assessment notice was mailed. If a taxpayer wishes to file an arbitration appeal in writing, an appeal form is available on the Douglas County Board of Tax Assessors' website. Taxpayers may also appeal their assessment to arbitration by filing an appeal online within 45 days from the date on which the notice was mailed. Our online filing system is on the Douglas County Board of Tax Assessors' website. All appeals must be received by the BOA within 45 days from the date on which the notice was mailed. If mailed, the BOA will not accept metered or kiosk postmarks as proof of timely mailing. Appeal must be postmarked by the United States Postal Service on or before the deadline in order to be timely filed. Metered mail or kiosk postmarks or delivery by courier service received after the deadline will not be accepted. Appeals will not be accepted via e-mail or fax.

- c. Douglas County Board of Tax Assessors will send notice of receipt of arbitration appeal within 10 days of receipt of taxpayer's notice of arbitration appeal and taxpayer will provide certified appraisal to Douglas County Board of Tax Assessors within 45 days of notice of receipt**

Within 10 days of receipt of a taxpayer's notice of arbitration appeal, the Douglas County Board of Tax Assessors will send the taxpayer an acknowledgment of receipt of the arbitration appeal and a notice that the taxpayer shall, within 45 days of receiving the acknowledgment of receipt of the appeal, provide to the Douglas County Board of Tax Assessors a copy of a certified appraisal of the property. The taxpayer is responsible for the cost of the certified appraisal. Failure of the taxpayer to provide such certified appraisal within 45 days will terminate the arbitration appeal unless the taxpayer within such 45-day period elects to have the arbitration appeal immediately forwarded to the Douglas County Board of Equalization.

- d. Douglas County Board of Tax Assessors will accept or reject the certified appraisal within 45 days of receipt of the appraisal; and if rejected, the arbitration appeal will be certified to the Appeal Administrator within 45 days of the rejection**

Within 45 days of receiving the taxpayer's certified appraisal, the Douglas County Board of Tax Assessors will either accept the taxpayer's appraisal, in which case that value shall become final, or the Douglas County Board of Tax Assessors will reject the taxpayer's

appraisal. If the appraisal is rejected, the Douglas County Board of Tax Assessors will send a written notification of rejection within 10 days of the date of such rejection by certified mail to the taxpayer. The Douglas County Board of Tax Assessor will then certify the arbitration appeal to the Appeal Administrator within 45 days of the rejection.

In the event the taxpayer is not notified of a rejection of the taxpayer's certified appraisal within the 10-day period, the taxpayer's appraisal value shall become final. In the event that the Douglas County Board of Tax Assessors neither accepts nor rejects the value set out in the certified appraisal within 45 days after the receipt of the certified appraisal, then the certified appraisal shall become the final value.

- e. **Notice of arbitration certified to Appeal Administrator; Douglas County Superior Court shall issue an order authorizing arbitration within 15 days of filing the certification to the Appeal Administrator**

As detailed above, if the appraisal is rejected, the Douglas County Board of Tax Assessor will then certify the arbitration appeal to the Appeal Administrator within 45 days of the rejection. All papers and information certified to the Appeal Administrator will become a part of the record on arbitration. At the time of certification of the appeal, the Douglas County Board of Tax Assessors will serve the taxpayer with a copy of the certification along with any other papers specified by the person seeking arbitration along with the civil action file number assigned to the arbitration appeal, if any. Within 15 days of filing the certification to the Appeal Administrator, the presiding or chief judge of the Douglas County Superior Court will issue an order authorizing the arbitration.

- f. **Arbitration conducted in accordance with procedures found in O.C.G.A. § 48-5-311(f)(C)**

The arbitration shall be conducted in accordance with the procedures set forth in O.C.G.A. § 48-5-311(f)(C). When the appeal is certified to the Appeal Administrator, the Douglas County Board of Tax Assessors will provide to the taxpayer a notice of a meeting time and place to decide upon an arbitrator, which will occur within 60 days after the date of sending the rejection of the taxpayer's certified appraisal. Following the notification to the taxpayer of the date and time of the meeting, the taxpayer will be allowed to exercise a one-time option of changing the date and time of the meeting to a date and time acceptable to the taxpayer and the Douglas County Board of Tax Assessors.

The Arbitrator, within 30 days after his or her appointment, shall set a time and place to hear evidence and testimony from both parties. The arbitrator shall provide written notice to the parties of the hearing, personally or by registered or certified mail or statutory overnight delivery, not less than 21 days before the hearing. Following notification of the taxpayer of the date and time of the hearing, the taxpayer shall be authorized to exercise a one-time option of changing the date and time of the hearing to a date and time acceptable to the taxpayer and the Douglas County Board of Tax Assessors.

- g. **Arbitrator's Decision**

The Arbitrator will determine the fair market value of the real property based upon the testimony and evidence presented during the hearing. At the conclusion of the hearing, the arbitrator will notify the parties of the decision verbally and will also notify the taxpayer and the Douglas County Board of Tax Assessors in writing by hand delivery, with written receipt, or by sending a copy of the decision by registered or certified mail or statutory overnight delivery. O.C.G.A. § 48-5-299(c) applies to the decision. If the taxpayer's value is closest to the fair market value determined by the arbitrator, Douglas County shall be responsible for the fees and costs of such arbitrator. If the value of the Douglas County Board of Tax Assessors is closest to the fair market value determined by the arbitrator, the taxpayer shall be responsible for the fees and costs of such arbitrator.

Once the arbitrator has made a decision, the taxpayer again has two options. If the taxpayer agrees with the decision, the taxpayer does not need to do anything. The appeal will be settled at the arbitrator's value. However, if the taxpayer or Douglas County Board of Tax Assessors does not agree with the decision, either party can appeal this decision to Douglas County Superior Court within 30 days from the date on which the written decision of the arbitrator is hand delivered or mailed (the taxpayer must notify the Douglas County Board of Tax Assessors' office in writing that he wishes to appeal this decision to Superior Court). The appealing party is required to pay a filing fee of \$25 to the Clerk of Superior Court, Douglas County.

h. There may be additional tax due or tax refunded

If the Douglas County tax bills are issued before the Arbitrator has made a decision on the appeal, the Douglas County Tax Commissioner will issue a temporary tax bill based on the lesser of the valuation in the last year for which taxes were finally determined to be due or 85 percent of the valuation set by the Douglas County Board of Tax Assessors for that year. Upon resolution of the appeal, there may be additional tax due or tax refunded.

6.4 Appeals to a Hearing Officer (as to matters of value and uniformity of assessment for a parcel of non-homestead real property and/or wireless personal property with a fair market value in excess of \$500,000.00)

a. Taxpayer has option of appealing assessment to a hearing officer

If the taxpayer chooses not to have their appeal heard by the Douglas County Board of Equalization, they have the option of appealing the Douglas County Board of Tax Assessors' assessment to a hearing officer.

b. Taxpayer can appeal an assessment within 45 days by mailing notice of appeal to a hearing officer to Douglas County Board of Tax Assessors, filing a notice of appeal in-person with the Douglas County Board of Tax Assessors or by filing an appeal online with the Douglas County Board of Tax Assessors

Taxpayers may appeal their assessment to a hearing officer by mailing or filing with the Douglas County Board of Tax Assessors a notice of appeal to a hearing officer within 45 days from the date on which the assessment was mailed. If a taxpayer wishes to file an appeal in writing, an appeal form is available on the Douglas County Board of Tax Assessors' website. Taxpayers may also appeal their assessment to a hearing officer by filing an appeal online within 45 days from the date on which the assessment notice was mailed. Our online filing system is on the Douglas County Board of Tax Assessors' website. All appeals must be received by the BOA within 45 days from the date on which the notice was mailed. If mailed, the BOA will not accept metered or kiosk postmarks as proof of timely mailing. Appeal must be postmarked by the United States Postal Service on or before the deadline in order to be timely filed. Metered mail or kiosk postmarks or delivery by courier service received after the deadline will not be accepted. Appeals will not be accepted via e-mail, fax or verbally.

c. Douglas County Board of Assessors has 90 days to review notice of appeal; if corrections or changes are made, notice is sent to taxpayer

When an appeal to a hearing officer is filed, the Douglas County Board of Tax Assessors will review the property value and notify the taxpayer in writing (change/no-change notice) whether or not a change has been made in the value. The Douglas County Board of Tax Assessors will review the appeal within 90 days after receipt of the taxpayer's notice of appeal. If any corrections or changes are made, the Douglas County Board of Tax Assessors will send a notice of the correction or changes to the taxpayer. The notice will state that if the taxpayer is still not satisfied after these changes or corrections, they may notify the Douglas County Board of Tax Assessors that the changes are not acceptable, which must be done within 30 days of Douglas County Board of Tax Assessors' change notice. Then the Douglas County Board of Tax Assessors will send the appeal and necessary documentation to the Appeal Administrator within 30 days of the date of the taxpayer's date of mailing of the notice, or forward the appeal to the Douglas County Board of Equalization if the taxpayer elected to appeal to the Douglas County Board of Equalization in their notice.

The taxpayer/owner's written notice to continue their appeal to the HO (or BOE if elected by taxpayer/owner) must be received by the BOA within 30 days after the BOA's notification. If mailed, the BOA will not accept metered or kiosk postmarks as proof of timely mailing. The notice must be postmarked by the United States Postal Service on or before the deadline in order to be timely filed. Metered mail or kiosk postmarks or delivery by courier service received after the deadline will not be accepted. Faxes, emails, and verbal requests will not be accepted. A copy of the BOA's notice will be kept in the appeal folder.

Owners/taxpayers that state that they did not receive the BOA's notice for their appeal and missed their deadline to appeal to the HO (or BOE if elected) may request for their appeal rights to be reinstated. This request will be reviewed by the BOA. If the copy of the BOA's notice is in the folder with the mailing address that was provided by the owner/taxpayer, the request to reinstate the appeal rights will be denied. It is the owner's responsibility to notify the office of an address change.

d. If no corrections or changes are made, notice is sent to taxpayer and Appeal Administrator

After the Douglas County Board of Assessors initial review of the appeal, if the value is found to be fair and the Douglas County Board of Tax Assessors makes no change, the Douglas County Board of Tax Assessors will notify the taxpayer of their decision in writing within 90 days. At this time, the taxpayer may elect to forward their appeal to the Douglas County Board of Equalization instead of a hearing officer by notifying the Douglas County Board of Tax Assessors in writing within 30 days of the mailing of the Douglas County Board of Tax Assessors' notice of no changes. If the taxpayer elects to continue their appeal to a hearing officer, the taxpayer does not have to take any further action and, upon the expiration of 30 days following the mailing of the notice of no changes, the Douglas County Board of Tax Assessors will certify the notice of appeal to a hearing officer to the Appeal Administrator, and mail a copy to the taxpayer.

e. Hearing date will be set with a Hearing Officer

The Appeal Administrator will notify the taxpayer and Douglas County Board of Tax Assessors of the name of the hearing officer and a copy of the hearing officer's disqualification questionnaire and resume, unless the taxpayer and Douglas County Board of Tax Assessors mutually agree on a hearing officer. The hearing officer, in conjunction with the parties to the appeal, will set a time and place for the hearing. The hearing officer will provide electronic or written notice to the parties of the hearing date personally or by registered or certified mail or statutory overnight delivery not less than 10 days before the hearing. The hearing officer will be appointed and the hearing scheduled within 180 days after the Douglas County Board of Tax Assessors received the taxpayer's notice of appeal.

f. Hearing Officer's Decision

The hearing officer will determine the fair market value of the real property based upon the testimony and evidence presented during the hearing. Any issues other than fair market value and uniformity raised in the appeal shall be preserved for appeal to the Douglas County Superior Court. At the conclusion of the hearing, the hearing officer will notify the parties of the decision verbally and will also notify the taxpayer and the Douglas County Board of Tax Assessors in writing by hand delivery, with written receipt, or by sending a copy of the decision by registered or certified mail or statutory overnight delivery. O.C.G.A. § 48-5-299(c) applies to the decision. Once the hearing officer has made a decision, the taxpayer again has two options. If the taxpayer agrees with the decision, the taxpayer does not need to do anything. The appeal will be settled at the hearing officer's value. However, if the taxpayer or Douglas County Board of Tax Assessors does not agree with the decision, either party can appeal this decision to Douglas County Superior Court within 30 days from the date on which the written decision of the hearing officer is hand delivered or mailed (the taxpayer must notify the Douglas County Board of Tax Assessors' office in writing that he wishes to appeal this decision to Superior Court). The appealing party is required to pay a filing fee of \$25 to the Clerk of Superior Court, Douglas County.

g. There may be additional tax due or tax refunded

If the Douglas County tax bills are issued before the hearing officer has made a decision on the appeal, the Douglas County Tax Commissioner will issue a temporary tax bill based on the lesser of the valuation in the last year for which taxes were finally determined to be due or 85 percent of the valuation set by the Douglas County Board of Tax Assessors for that year. Upon resolution of the appeal, there may be additional tax due or tax refunded.

6.5 Appeals to Superior Court via Petition for Review

Appeals to Douglas County Superior Court are conducted in accordance with the procedures found in O.C.G.A. § 48-5-311(g). The taxpayer or the Douglas County Board of Tax Assessors may appeal decisions of the Douglas County Board of Equalization, hearing officer, or arbitrator, as applicable, to the Douglas County Superior Court via a Petition for Review. By mutual written agreement, the taxpayer and the Douglas County Board of Tax Assessors may also waive an appeal to the Douglas County Board of Equalization and initiate an appeal directly to Douglas County Superior Court via a Petition for Review. The Douglas County Board of Tax Assessors will not appeal a decision of the Douglas County Board of Equalization, arbitrator, or hearing officer, as applicable, changing an assessment by 20 percent or less unless the Douglas County Board of Tax Assessors gives the county governing authority a written notice of its intention to appeal, and, within 10 days of receipt of the notice, the county governing authority by majority vote does not prohibit the appeal.

a. BOA Appeal Files:

Appeals are disseminated by the Real Property Supervisor to each appraiser according to their respective district and section, or as otherwise instructed. Appraisers should make every effort possible to verify property characteristics contained in the property record card, to include but not limited to, field reviews and notifying property owner. Any changes made by staff appraiser shall be approved by Real Property Supervisor. Any properties not reviewed in the past 3 years should be physically field reviewed including new photos.

b. An appeal folder should contain:

- 1) Letter of intent to Appeal
- 2) All notices and correspondence between owner/taxpayer and BOA
- 3) Property record card of the subject property
- 4) An aerial map of the property
- 5) Sales Ratio study
- 6) Neighborhood report
- 7) Photos of subject and comparable properties used
- 8) Pro forma Income Analysis sheet, if applicable
- 9) Documents submitted by both parties at BOE hearing
- 10) Any documents provided to BOA by taxpayer

All methods employed while conducting a regular land lot review should be applied when performing a field review. Special attention should be given to any concerns specifically noted in the appeal letter that may impact property value. Please see **8.1 Field Review Policy and Procedures** for more details.

APPEAL PROCESS

It is the desire of the Board of Assessors to avoid appeals whenever possible. If there are serious concerns over the valuation of property, the owner should call or come by the office to discuss his/her property with a staff

BOARD OF ASSESSORS (BOA)

- Property owner is mailed an assessment notice.
- Property owner files written appeal within 45 days of dated notice.
- The appeal must indicate if owner chooses Board of Equalization (BOE), Arbitration, Hearing Officer (HO), or Superior Court. If no selection is made, BOE will be chosen by default.
- **If owner chooses Arbitration or Superior Court, skip to the section below. Request for Superior Court must be approved by the BOA.**
- Staff appraiser verifies with owner that our property record card is accurate and reviews any issues raised concerning the appeal.
- BOA reviews the appeal, renders a decision and notifies the property owner in writing within 90 days for HO appeal, and within 180 days for a BOE appeal.
- If the BOA changes the value, the owner (if dissatisfied) may appeal to the BOE or HO within 30 days after notification.
- If BOA does not change the value, the appeal is automatically forwarded to the BOE. However, if both parties agree, the appeal may go directly to Superior Court.
- The Board of Assessors has 30 days to provide notice and all necessary papers to the Clerk of Superior Court.

BOARD OF EQUALIZATION – BOE

For Real or Personal Property

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Owner and/or authorized agent may appear to present case.
- The Property owner will be notified of BOE decision in writing via certified mail.
- Either party may appeal to the Superior Court via a Petition for Review within 30 days of the BOE decision mailing date. The appeal is made to the BOA.

HEARING OFFICER

Value and Uniformity Only

For Non-Homestead Real Property valued over \$500,000.00 and/or wireless personal property valued over \$500,000.00

- The Clerk of Superior Court has oversight and Supervision regarding scheduling, notice of hearings, and decisions to property owner and BOA
- Hearing Officer shall render decision at the conclusion of the hearing.
- Property owner will be notified of decision in writing.
- Decision may be appealed to Superior Court via a Petition for Review by either party within 30 days of HO decision. The appeal is made to the BOA.

NON-BINDING ARBITRATION

For Real or Personal Property – Value only

- Within 45 days of filing the Notice of Appeal electing Arbitration, the owner must provide a certified appraisal.
- BOA must send notice of receipt within 10 days of receiving appeal electing Arbitration. Notice will also advise of filing fees, request the certified appraisal, if not provided, and advise of the option for appeal to be sent to the BOE instead.
- If the owner fails to provide the appraisal and pay the filing fee within 45 days, the appeal is terminated unless the taxpayer requests the appeal to be sent to the BOE.
- Within 45 days of receiving the owner's certified appraisal, the BOA must accept the owner's appraisal value or reject it. If not rejected by the 45-day deadline, the certified appraisal value becomes the final value.
- The owner is responsible for the cost of certifying the Arbitration Appeal to Superior Court.
- Within 15 days of filing the Arbitration Appeal with the Appeal Administrator/clerk, the judge shall issue an order authorizing arbitration.
- Within 30 days of the appointment of the arbitrator, he/she will schedule a hearing.
- At the conclusion of the hearing, the arbitrator shall render a decision.
- The "loser" must pay the cost of the arbitrator and the court fees. The decision of the arbitrator may be appealed to Superior Court by either party via a Petition for Review.

DOUGLAS COUNTY SUPERIOR COURT

- The appeal to Superior Court is a jury trial and the owner may wish to consider engaging a lawyer.
- If the owner is appealing, the appeal/Petition for Review must be filed with the BOA by the owner or his/her attorney.
- The party appealing the BOE/HO/Arbitrator's decision pays the filing fee (\$25) to the Clerk of Superior Court through the BOA.
- Douglas County Superior Court may require that parties appealing the decisions to go to mediation before going to trial. The cost of mediation is shared by both parties. If a settlement is not reached, the appeal goes to a Superior Court trial.

Note: This is only a summary of the appeals process.
For the complete details see O.C.G.A. § 48-5-311

Effective Date: 05/16/2025

6.6 Policy on Superior Court Filing Fees (Revised 8/15/2012)

Payment for the filing fee of an appeal to Superior Court must be paid by check or money order only (made payable to Clerk, Douglas County Superior Court). Cash will not be accepted. Payment must be submitted along with the appeal or within 5 business days of filing the appeal to the Board of Assessors.

6.7 Policy on Board of Equalization/Hearing Officer/Arbitration/Superior Court Values and Three Year Tax Freeze

Pursuant to O.C.G.A. § 48-5-299(c), values reduced by the Board of Equalization, Hearing Officer, Arbitration or Superior Court will be frozen for three years (current tax year plus the next two) regardless of revaluation unless:

1. 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 taxpayer/property owner files a return at a different valuation than the BOE, Hearing Officer, Arbitrator or Superior Court value during the next 2 successive years;
3. The taxpayer/owner files an appeal pursuant to O.C.G.A. § 48-5-311 during the next two successive years, then 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. The BOA would like to define the term "substantial" to mean a value change of at least 15% from the frozen value set by the BOE/HO/Arbitrator/Superior Court. Further, with respect to the term "substantial", the appraiser shall consider the subject property components since the time of appeal, such as the value of new improvements, value of additions to existing improvements, major remodeling or renovations to existing structures and adjustments to land due to consolidation of tracts, buying additional acreage or selling acreage, new surveys, zoning changes and land use changes. Such changes may be discovered through the property owner's return or during the field appraiser's regular three-year physical inspection of the property. Finally, "other material factors" contemplated by O.C.G.A. § 48-5-299(c)(4) must meet two requirements: first, they must be factors that an on-site inspection of the property would reveal; and, second, they must be factors that are specific to the particular piece of property at issue. Changes in comparable sales cannot, as a matter of law, constitute a material factor as contemplated by O.C.G.A. § 48-5-299(c)(4). The Georgia Court of Appeals has held that a general rise in market forces is not an exception to the general two-year freeze outlined in O.C.G.A. § 48-5-299(c). Examples of material factors meeting this definition could include, but are not limited to, things such as the removal or

abatement of a nuisance adjacent to the property and which impacted the property directly. Neither changes in market conditions (including a marked rise in the sales of comparable properties in the same neighborhood) nor a general rise in the value of real estate in a particular neighborhood would be discernable from a visual, on-site inspection of the property. Nor would such factors be specific to a particular piece of property. Therefore, these factors do not constitute “other material factors” affecting the fair market value of property within the meaning of O.C.G.A. § 48-5-299(c)(4).

5. By Superior Court consent order – the property owner agrees that Court set values will hold for only the years specified in the consent agreement.

In all cases a physical review of the property will be made by the appropriate field appraiser and noted on Tyler Enterprise Assessment and Tax in the comments field before BOE/Superior Court decisions are changed.

The appraisal staff may recommend, consistent with Georgia law and specifically the Appraisal Procedures Manual, to the Board of Tax Assessors a change of assessment on BOE/Hearing Officer/Arbitration/Superior Court set valued properties. This can be done when an appraisal based on current market conditions indicates the value has changed substantially from the value established by the recent appeal due to 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, as discussed above. Such an appraisal shall be accompanied by a written statement attesting to the fact that an appraiser has conducted the required on-site inspection of the subject property and setting forth the reasons why the appraiser believes that a change of assessment is authorized under Code section 48-5-299(c) and the Appraisal Procedures Manual. The written statement shall attest to at least one of the following:

1. Substantial additions, deletions, or improvements to such property has occurred since January 1st of the appeal year.
2. An error has been discovered in the property records regarding the description or physical characteristics of the property.
3. An occurrence of other material factors that substantially affect the current fair market value of such property. Such physical factors may include but are not limited to: construction of highways or other public improvements in close proximity to the subject property; development, subdivision or improvement to the adjacent property; or natural or man-made changes to the surrounding properties by disaster or otherwise.

Every year a list of properties with current BOE/Hearing Officer/Arbitration/Superior Court decisions will be presented to each field appraiser by district for them to reference as they conduct their regular property reviews in our three-year review cycle. The field appraiser will make field cards for all frozen properties to review in conjunction with the three-year review cycle or if revaluation occurs.

6.8 Valuation of Properties Coming Off Three Year Board of Equalization, Hearing Officer, Arbitration or Superior Court Valuation Freeze

Reports will be run yearly to list properties whose three-year appeal freeze is expiring. The following process will be used to place a new value on these properties:

1. Appraisers will research, determine and apply any unique factors discovered in the previous appeal that need to be continued in future valuations such as topography, easements, flood plain, access, and shape.
2. The Appraiser will use the current sales ratio analysis along with neighborhood reports to determine the uniform valuation of all properties in the subdivision – taking special care to ensure the former frozen property is valued uniformly with the rest of the neighborhood.
3. In the absence of sales in the subdivision, the Appraiser will use sales and values from similar subdivisions.
4. A final valuation review of the properties will be made by the Real Property Appraisal Supervisor and Chief Appraiser, with a final report for approval to the Board of Assessors.

8.0 REAL PROPERTY (Revised 07/11/2024)**8.1 Field Reviews**

Land lot field reviews allow appraisers to update changes or errors involving existing properties. The process allows a more accurate reflection of the true value of a particular property. Pursuant to Georgia Code Section 48-5-264.1, the chief appraiser, other members of the county property appraisal staff, authorized agents of the county board of tax assessors, and members of the county board of tax assessors may go upon property outside of buildings, posted or otherwise, in order to carry out the duty of making appraisals of the fair market value of taxable property in the county, other than property directly returned to the commissioner; provided, however, the person representing the board shall carry identification which is sufficiently prominent to permit the occupant to readily ascertain he is such representative. Such representative shall not enter upon the property unless reasonable notice has been provided to the owner and to the occupant of the property regarding the purpose for which such person is entering upon such property.

Land lot field reviews, or door-to-door reviews, are completed one district at a time. The appraiser signs out a land lot on the master map in our main hall. From the moment the land lot has been signed out that appraiser is responsible for all field work and posting for every parcel included in that land lot. Each land lot should be field reviewed and changes posted to Tyler Enterprise Assessment and Tax before another land lot is signed out. Property record cards for that entire land lot are printed along with an aerial map to ensure that all Property Record Cards have been printed and all parcels contained in that land lot will be reviewed.

The appraiser will have County photo identification, drive an official designated county vehicle, and wear official county Appraisal Department apparel when performing land lot reviews. Property owners should be courteously informed upon arrival of the reason for the appraiser's visit. The appraiser will also post a notice on the property while he/she is conducting the field review and leave a door hanger advising the property owner that a field review was conducted on the property pursuant to O.C.G.A. § 48-5-264.1. Any pertinent information about the interior of the structure or structures located on the property may be verified at this time as well. Photographs of all physical improvements as well as any pertinent land features are required. It is recommended that if a property is gated or inaccessible for other reasons (fencing, dogs, etc.) that a door hanger be placed in a prominent location to inform the property owner of an attempted review.

If any appraiser is denied access to a property by the property owner for any reason they should estimate data by using reliable sources such as GIS aerial maps and attempt to contact the property owner via telephone or by letter requesting to schedule an appointment to review the property at a time more convenient for the property owner.

All information concerning physical structures as well as any features impacting the land aspect of the property (stream buffers, easements, etc.) should also be noted. Any recommendations for changes to any non-subdivision tracts, i.e. small tracts, large tracts, flat rate, or commercial land schedules should be referred to the Land Specialist.

All changes should be posted in Tyler Enterprise Assessment and Tax with detailed notes in regards to any changes made. Any changes to value or any addition, deletion, or editing to any comments in any subsection within a Tyler Enterprise Assessment and Tax file will require

the appraiser to update the edit information subsection of Tyler Enterprise Assessment and Tax including the appraiser's name and the date of review. Upon completion of posting for a land lot the appraiser will then highlight that particular land lot to notify others that it has been completed. At this time another land lot may be signed out starting the process again.

8.2 Mandatory Field Reviews

1. New Construction Field Reviews -

New construction may be identified as any building, addition, or accessory structure requiring a permit and inspections to qualify it has a safely habitable and/or usable structure or component of a property. The term may also be used to describe the renovation, alteration, or demolition of existing structures or components as well.

Each month master permit lists from the County, City of Douglasville, City of Austell, and City of Villa Rica are submitted to a designated administrative assistant responsible for entering all pertinent information contained within the permit into Tyler Enterprise Assessment and Tax. This individual is also responsible for creating field cards containing the information for each permitted improvement and distributing the field cards to the designated appraiser for that district and section. It is the appraiser's responsibility to double check the master lists to ensure that they have received a field card for every permit contained in all lists.

Appraisers will typically allow from 2-3 months elapsing before an initial review is performed. In most cases the base structure can be measured at this time and specific information concerning features such as floor construction, number of plumbing fixtures, etc. can be obtained. It is required that appraisers periodically re-visit these properties throughout the year to verify completion and avoid a back log of field work and posting at year end. Starting mid December, if any structure is not complete it will be assigned a pro-rated value to reflect the percentage of completion. Any additions or accessory features that are not yet 100% complete as of January 1 shall be added for the following year or for the year that construction is 100% complete.

In regard to construction involving existing structures or components, the appraiser is required to verify all information contained in the property record card while on site, not just the permitted construction listed on the master list or field card.

At any time a property is reviewed in response to a permit for new construction the appraiser should take photographs of all improvements and include detailed notes as to the type and status of the construction taking place. Any other recommended changes or corrections to information contained in the Property Record Card should be noted as well. It is the appraiser's responsibility to ensure that all field work has been entered into Tyler Enterprise Assessment and Tax completely and accurately.

2. Distressed Sales Field Review -

Any Bank, Government, or Individual sale that has been recently entered by the Appraisal Administrative staff shall be passed along to the Real Property Supervisor to disseminate among the staff Appraisers to review within a 30-day period. Pictures will be taken of the property to highlight any vandalism or repair work needed on the property. Repairs that

have already been made per field review will be added to the sales price, and this will be the value for one year.

8.3 Valuation of Subdivisions Under Construction on January 1

Final Plats are issued only upon approval by a majority vote of the Board of Commissioners or City Council in a public meeting; Final Plat cannot be submitted for a vote of approval prior to a final inspection finding that the subject project is 100% complete and meets all standards put in place by the local governing authorities. The Board of Assessors shall not assess the platted individual lots until the subject project, prior to January 1, has received a majority vote of approval by the governing authority in a public hearing, and the Final Plat having received the signature of the Commission Chairman or the Mayor. It is recognized that the construction of new streets and utility infrastructures add significantly to the value of the land upon which the construction has taken place. As of January 1, construction of a new subdivision may range from groundbreaking to 100% complete and awaiting final plat approval by the Board of Commissioners or City Council. The added value of such construction is to be assessed in proportion to the stage of construction found on January 1.

The Appraisal Department, acting as the lawful appointed agent of the Board of Assessors, is required to process an instrument known as a "Tax Impact Study". This instrument, provided by the Development Services Department upon each application for re-zoning or new subdivision, is for the purpose of determining whether the ad valorem taxes are current or in arrears on the property under consideration. For purpose of identifying and verifying the parcel or parcels under consideration, applicants are required to provide a preliminary plat of the proposed development. Preliminary plats henceforth are a matter of public record.

Upon completing the Tax Impact Study form, a staff appraiser is to retain the copy of the accompanying preliminary plat for future reference. As near January 1 as practicable, the appraiser shall field check each new subdivision to determine its percentage of completion. Field notes and photos are to be included with the appraisal information.

Percent Completion Guidelines:

- Site clear-cut or cleared of trees for streets: No increase; check for required timber harvest permit.
- Streets roughed-in, 25% complete. This includes surveying and engineering, which can be substantial in cost. Also included is installation of drainage culverts and silt fencing required to prevent erosion into nearby streams during construction.
- Detention pond in place, 35% complete. The construction of drainage systems are a major cost in the construction of subdivisions. There may be some smaller subdivisions which were not required to have a detention pond.
- Curbing in place, 50% complete. At this stage of construction, the streets will have been "final graded", and the water service has been installed. Also, if sewer service is to be provided, the sewer pipes have been installed. Vertical PVC pipes sticking out of the ground in front of each lot confirms the location of individual sewer service lines as a

convenience to the home builder. The drainage system will also be substantially complete at this point.

- Gravel base of streets installed, 60% complete. This is still more indication that the drainage system is ready and that grading is complete. Heavy equipment will be removed from the site. Grading from this point will usually be done by builders who have purchased lots.
- Lots graded and site-prepped for homes, 70% complete. In some subdivisions, the developer may have site-prepped some or all lots to further increase the desirability and value of the lots.
- Complete except for final layer of asphalt, 90% complete. Typically, all construction appears complete, with heavy equipment removed from the site, the entrance temporarily blocked or gated. Many subdivisions now have sidewalks, but the sidewalks are usually installed piecemeal as each home is built, and the yard has been landscaped.

Acceleration/deceleration lanes are required for subdivisions with entrances on State highways or on US Hwy 78. This represents a very significant cost, and should be taken into consideration as to the stage of construction completed as of January 1.

Upon completion of January 1 subdivision inspections and calculation of the percentage of completion, et cetera the appraiser shall determine the number of lots from the preliminary plat, as that is the best information currently available. If the final plat is issued before assessment notices are mailed on or before July 1, an effort should be made to see if the number of lots has changed significantly. After determining the number of lots, the projected lot value must be ascertained from similar subdivisions, and from the minimum house size given on the preliminary plat. Subdivision lots typically represent about 20% of the purchase price of a home, varying somewhat according to the lot sizes and the quantity and quality of landscaping features installed by the builders. Next, simply calculate the total adjustment as per the State Appraisal Procedures Manual, as the lots cannot be sold individually until the final plat has been approved by the Board of Commissioners or City Council. Approval of the final plat also constitutes an agreement that the streets in the new subdivision have been accepted as public streets, and will henceforth be maintained by the county or city. Final plat approval enables the developer to begin selling lots, and authorizes city or county development officials to issue building permits in the subdivision.

Preliminary plats cannot be used by GIS to split an acreage tract into a new subdivision and enter it onto the tax maps. Therefore, the land valuation must remain on a per-acre basis by taking the previously calculated valuation on the subdivision, which has already been discounted by its percentage of completion and the standard 25% economic adjustment, and dividing the number of acres into said valuation. Select the flat rate per acre that most nearly matches the calculation rate per acre. Also, check the total acreage given on the preliminary plat against the acreage currently on record, and make a correction if needed.

8.4 Producing Uniform Lot Values

The initial valuation of lots in a new subdivision will use existing sales data from the subdivision to determine uniform lot values. Appraisers will adhere to the Georgia Appraisal Procedures Manual and existing Board of Assessors policy in the process. In the absence of

sales, Appraisers will consider the valuation of lots in similar existing subdivisions to develop lot values uniform with such neighborhoods.

Appraisers shall determine uniform lot values for all types of lots which may be found in the area being priced. For example:

- Larger lots priced differently than smaller lots - Double Lots are valued using 65% of the first lot value as a starting point (guideline) then consider sales in the area for larger lots, double lots, triple lots, etc. The value can be adjusted up or down.
- Cul-de-sac lots having a higher price than lots not in a cul-de-sac.
- Lots adjacent to a lake or golf course receive an adjustment for location.
- Out Lots are to be valued using 10% of the standard subdivision lot value.

In all cases, the proposed valuations will be reviewed and approved by the Real Property Appraisal Supervisor and/or Chief Appraiser and presented to the Board of Assessors for approval. Neighborhood reports will be run as part of the process to determine that uniformity has been achieved. Appraisers will use yearly sales ratio analysis to determine uniformity in lot valuations and to determine if additional value needs to be added to the lots with improvements. The work of maintaining uniform lot value will be on going in the three-year review cycle.

Common areas, also described in a finalized plat per Planning and Zoning, as Open Green Space, Natural Buffers, Access Easements, Recreation Areas and/or Amenities, whether in the name of the developer or in the name of the Homeowner's Association, shall be valued at \$250 per parcel. Exceptions to this are Recreational Areas and/or Amenity areas that derive income from the public shall be valued at Fair Market Value.

Detention ponds shall be valued at \$250.

Plot Plans are from 50% to 100% of the standard lot value in the neighborhood depending on the work required to get the lot buildable.

Private drives (50' strips, etc.) are valued at \$250 per parcel.

Out Lots are to be valued using 10% of the standard subdivision lot value.

8.5 Previously Undocumented Improvements

During the regular course of field reviews, if an improvement is discovered that is not currently on record it shall be added for the current year if discovered before that year's Assessment Notices have been sent. If discovered after, and the parcel is not under appeal, it will be added for the following year. An improvement that is discovered during the appeal process will be corrected for the current year and the owner will be advised of the change through the 30-day letter.

8.6 Land Revisions

Acreage changes per plat/survey recorded after January 1 will be made for the following year. No Claim for Refund or Credit will be approved for prior years, nor will the Board of Assessors increase the assessment for the prior years.

8.7 Existing Cemetery Plots

Upon discovery or advisement of a family cemetery plot, either by the property owner or the Douglas County Cemetery Preservation Commission, a staff appraiser will field check the plot and attempt to ascertain a reasonable and commensurate boundary. If the boundary is furnished by the property owner or the Commission, a field check should be performed to check the accuracy and that the delineated boundary is reasonable. The boundary may not be shown on the GIS ArcReader, but the capability may be established in the future.

The length and width of the plot will be converted into an acreage amount. Because the cemetery plot cannot be "split out" of the parent parcel due to the lack of a survey or deed, a negative adjustment to the parent parcel will be necessary. A new land influence adjustment will be created in Tyler Enterprise Assessment and Tax; the adjustment will range from a possible 1% reduction to a possible 99% reduction in the valuation of the parent parcel. The adjustment should be proportionate with the loss in value caused by loss in utility. An adjustment, no matter how small, should be made to recognize the existence of the plot.

8.8 New Cemeteries

The Board of Assessors will accept and review the exempt application submitted by the owners of a new cemetery. The cemetery must meet the following guidelines:

1. The owners were the owners of record as of January 1 for the year in which exempt status is sought.
2. The cemetery has been properly organized and established in compliance with State Law and County Regulations.
3. The cemetery is open for business (for the purchase of grave plots) as of January 1 per County Code and County Licensing Agents.

The appraisal staff shall evaluate the request by a review of the applications and a field review of the cemetery. Exempt status will be granted as such review determines that the cemetery is being used exclusively as a cemetery/place of burial pursuant to O.C.G.A. § 48-5-41(a)(2). If exclusive use was determined not to exist, the procedures outlined in the Existing Cemetery Plots would apply.

8.9 Parcel Split/Combination (Revised 1/12/2010)

- The property owner will get a survey done showing the change to property and then the owner will take it to Planning & Zoning (P&Z) to request the change and have it reviewed by P&Z.

- Four original copies of the survey stamped by surveyor should be taken to the Senior Planner in P&Z for approval before being recorded.
- After the survey is approved by P&Z, it is the property owner's responsibility to have a new deed drafted to reflect the new survey. This new deed should be recorded with the office of the Clerk of Superior Court.
- The property will be changed after the deed work and survey completes its process and has been approved by P&Z, GIS Mapping Department and Appraisal Departments.
- Note - All parcels must be held in the same name(s). If parcels are not in the same name, a deed must be filed for title to match names on all property records before the property can be combined.
- The legal description to combine property on a deed must be one continuous description (multiple tract descriptions will not be accepted to combine parcels).
 - If no survey is found, a letter is sent to the owner requesting the most recent survey to be filed with P&Z within 30 days. P&Z reserves the right to request a survey for any parcel split or combination.
 - If no survey is recorded, the request becomes void.

Requests to split or combine parcels must be recorded by January 1st in order to be considered for the current digest year. All requests made after January 1st will be considered for the following digest year.

Recorded deeds and surveys must be recorded in the Clerk's office on or before January 1st to be considered for that tax year. All deeds and surveys received after January 1st will be considered for the following tax year. Unrecorded surveys will not be accepted.

Corrective deeds should be filed to correct a clerical error only. If a request to combine or split property is filed with a corrective deed, there should be no additional acreage described in the corrective deed. If an additional acreage is added to the corrective deed, the Board of Assessors will construe the corrective deed as a new deed and the request will be accepted for the following Digest year.

8.10 Valuation of Cell Towers and Billboard Sites

Cell tower and billboard sites (land only) constitute a taxable Leasehold Interest (O.C.G.A. § 48-5-3). The towers, equipment, and billboards are assessed and taxed separately as business personal property owned by the respective tower and billboard companies. All sites shall be ascertained from legal descriptions contained in leases, or estimated from the best information available if no legal description can be found. These Leasehold Interest sites shall be separated by the GIS Department from parent parcels and assigned a parcel number identical to the parent parcel but for the addition of the letter "T" (for tower) or "B" (for billboard) at the end of the parcel number (example: 0155-025-0063-T; 0909-182-0001-B).

The valuation of cell tower and billboard sites shall be determined from standard rental income capitalization techniques, and the valuation methodology shall be uniformly applied to

all such sites. Location may be considered when it can be verified that particular sites are generating significantly higher rent specifically due to locations with higher traffic counts. For example, billboard sites facing Interstate 20 should command higher rent than billboards facing Highway 78, Highway 5, or Highway 92. Cell tower sites located on commercial/industrial parcels may be found to command higher rent than sites located on residential parcels. Also to be considered is time remaining on the lease, the likelihood the lease will or will not be extended, and new rental rates upon extension of leases.

Property owners are to be mailed annual reporting forms by January 1 requesting rental data and legal descriptions necessary for maintaining fair and uniform assessments. The letter will request the owner to provide the Appraisal Department with a copy of the legal description of the particular site on the land and the financial terms of the lease within 90 days – deadline is April 1. Failure to provide the information may result in an estimated value being assigned to the leasehold interest by a staff appraiser. The Board of Assessors also has the legal option to subpoena such income data as needed to calculate accurate and fair assessments of property. The law requires any such income data received by the Appraisal Department to be kept strictly confidential. Annual assessment notices must be mailed using the estimated or provided information, as provided by law.

8.11 Specialized Assessments

Specialized Assessments are programs that property owners may apply for to reduce their assessment for qualified property. Applications and information on each program is available in the Appraisal Department. Parcels may qualify for more than one preferential assessment concurrently depending on the situation and type of preferential assessment. The Board of Assessors will approve or deny each application.

1. Preferential Tax Assessment for Agricultural Property/O.C.G.A. § 48-5-7.1.

Preferential Tax Assessment for Agricultural Property is a ten-year covenant in which the property is assessed at 75 percent of the value which other tangible real property is assessed pursuant to O.C.G.A. § 48-5-7(b).

Property must be tangible real property devoted to bona fide agricultural purposes. The primary use must be good faith commercial production from or on the land of agricultural products, including horticultural, floricultural, forestry, dairy, livestock, poultry, and apiarian products and all other forms of farm products. This excludes all residences and residential storage buildings on the property and the land under and around the residences. Owner may have multiple parcels receiving this preferential assessment; up to 2,000 acres for a single owner (ownership must qualify). The owner can designate acreage to be excluded from the covenant at the time of the application. The owner and property must meet all the requirements set forth in O.C.G.A. § 48-5-7.1. Applications are accepted between January 1st and April 1st, and within the county's time period for filing property assessment appeals. For more information on the program please speak with a member of the Appraisal Department.

2. Conservation Use Property/O.C.G.A. § 48-5-7.4.

Conservation Use Program is a ten-year covenant that can provide some relief from property taxes to certain qualified, active agricultural properties. Property that is eligible:

- Must meet specific ownership requirements;

- 2000 acres or less of a single owner;
- Primary purpose must be good faith production of agricultural or timber products (including subsistence farming or commercial production); wildlife preservation;
- Environmentally sensitive property (must be certified by the Georgia Department of Natural Resources);
- Must meet specific owner requirements; and
- Must meet all the requirements set forth in O.C.G.A. § 48-5-7.4.

Applications are accepted between January 1st and April 1st, and within the county's time period for filing property assessment appeals. For more information, see handout entitled "Georgia State Regulations and Douglas County Policies Concerning the Conservation Use Program". This is available in the Douglas County Appraisal Department.

3. Forest Land Protection Act (FLPA)/O.C.G.A. § 48-5-7.7.

Forest Land Protection Act or FLPA is for tracts of land consisting of at least 200 acres in aggregate within one or more counties and the covenant is to be in parcels of at least 100 acres within any county and primarily used for one or more of the purposes listed below:

- Subsistence production of trees, timber, wood or wood fiber products;
- Commercial production of trees, timber, wood or wood fiber products;
- Property may be classified as "Environmentally Sensitive" by the Department of Natural Resources;
- Property may be managed according to a recognized forestry certification program;
- Must meet all the requirements set forth in O.C.G.A. § 48-5-7.7.

To qualify for FLPA a covenant application is signed promising to keep using the property in the qualifying use for the next ten (10) years. The ability to sell or develop it will be restricted during that time. There is no limit to the number of acres a single owner may have under FLPA. May be owned by an individual, individuals, or an entity registered to do business in the state of Georgia. The property will exclude the entire value of any residence and its underlying property. Applications are accepted between January 1st and April 1st, and within the county's time period for filing property assessment appeals.

Property currently in a Preferential Assessment Covenant under O.C.G.A. § 48-5-7.1 or Conservation Use Covenant under O.C.G.A. § 48-5-7.4, may switch to a Forest Land Protection Act Covenant if it offers a better tax advantage as a one-time option. For more information on the program please speak with a member of the Appraisal Department.

4. Residential Transitional Property/O.C.G.A. § 48-5-7.4.

Residential Transitional Property preferential assessment is a ten-year covenant for residential property located in a transitional area. The current Fair Market Value must have been changed to a level higher than that of residential property in the area as a result of its location in a transitional area.

The property must be owner-occupied single-family residential located in a transitional area. There is a limit of 5 acres for the preferential assessment. The rest of the acreage will be assessed without the preferential assessment. The owner and property must meet all the applicable requirements set forth in O.C.G.A. § 48-5-7.4. Applications are accepted between

January 1st and April 1st, and within the county's time period for filing property assessment appeals.

A parcel can qualify for Residential Transitional Property and either Preferential Tax Assessment for Agricultural Property, Conservation Use, or Forest Land Protection Act. For more information on the program please speak with a member of the Appraisal Department.

5. Rehabilitated Historic Property/O.C.G.A. § 48-5-7.2.

Rehabilitated Historic Property preferential assessment is for property that has been or is in the process of substantial rehabilitation. Property must qualify for listing on the Georgia Register of Historic Places. Property must also be certified by the Georgia Department of Natural Resources as being eligible for preferential assessment. The rehabilitation must meet the standards as provided for in the Georgia Department of Natural Resources regulations. The preferential assessment applies to the building or structure being rehabilitated, the real property it is located on, and not more than 2 acres of real property surrounding the building or structure. The owner and property must meet all the applicable requirements set forth in O.C.G.A. § 48-5-7.2.

The preferential assessment ends at the end of ninth year, unless the owner performs further rehabilitation work and if so, the application process must start over again. Applications are accepted throughout the year and if approved the preferential assessment will be applied for the current year (if qualify for that year). For more information on the program please speak with a member of the Appraisal Department.

6. Landmark Historic Property/O.C.G.A. § 48-5-7.3.

Landmark Historic Property preferential assessment may be applied for to reduced assessment for property that has been certified by a local government as landmark historic property. Property must be registered on the National or Georgia Register of Historic Places and be certified by the Department of Community Affairs.

Applications are accepted throughout the year and if approved the preferential assessment will be applied for the current year (if qualify for that year). The reduced assessment will be applied to the qualified building, the land under it, and up to 2 acres surrounding the building. The property may be income producing, provided it conforms to local zoning use. When property has been classified and assessed as landmark historic property, it shall remain so until the property becomes disqualified. The owner and property must meet all the applicable requirements set forth in O.C.G.A. § 48-5-7.3. For more information on the program please speak with a member of the Appraisal Department.

7. Brownfield Property/ O.C.G.A. § 48-5-7.6.

Brownfield Property means property where there has been a release of hazardous waste, hazardous constituents, and hazardous substances into the environment and such property has qualified for participation in the Georgia Brownfield Act (O.C.G.A. § 12-8-200, as amended, formerly the State's Hazardous Site Reuse and Redevelopment Act) and which has been designated as such by the Environmental Protection Division of the Department of Natural Resources (EPD of DNR). This program provides preferential assessment of environmental and contaminated property by freezing the value for ten years or until the tax savings accrued equals the eligible brownfield costs certified by the EPD of DNR to the Board. This is an incentive for

developers to clean up the property and allows an eligible developer associated with the cleanup of this type property against their tax liability. property must meet all the requirements set forth in O.C.G.A. § 48-5-7.6.

Applications are accepted throughout the year and if approved the preferential assessment will be applied for the current year (if qualify for that year). For more information on the program please speak with a member of the Appraisal Department.

8.12 Sales Verification and Sales Price Adjustments

Sales verification and qualification is the process by which the County staff confirm sales transactions to determine whether each sale meets the quality standard reflective of "fair market value" and arm's-length, bona fide sales. As of January 1, 2025, O.C.G.A. § 48-5-2(3) has been amended to eliminate the provision that previously set the most recent arm's-length, bona fide sale price as the maximum allowable fair market value for the next taxable year.

Douglas County appraisers will validate sales in accordance with the established sales verification procedures, which are outlined in the Sales Validation Procedure dated July 18, 2024, as amended from time to time. Verified sales are used to analyze market trends and establish fair market values within the County.

Upon validation of a sale, the appraiser will review the property characteristics and make any necessary adjustments. Sales within a market area will be compared to determine land values and identify any cost adjustments required. If a sale is deemed invalid, the appraiser will appropriately categorize it in the CAMA system.

Once the sales verification process is completed, ratio studies will be conducted to ensure that the Board of Assessors' (BOA) values align with fair market values. Sales ratio statistics that fall outside the acceptable median range (IAAO & Georgia DOR standards of 0.90 to 1.10) will be further examined to identify any potential issues with the sale or the property. Any necessary adjustments will be made in the CAMA system, or the sale will be deemed invalid if it is determined not to be an arm's-length bona fide sale.

If, following the additional review, the sales ratio exceeds the acceptable threshold (IAAO & Georgia DOR standards of 1.11 or higher), the assessed value of the property for the applicable tax year shall be established at an amount equal to 110% of the sales price, consistent with the 1.10 standard. This adjusted assessment shall apply only to that specific tax year and shall not extend beyond a single year.

EXHIBIT "E"

Office Dress Code Policy

Purpose: Our company values professionalism, respect, and individual expression. This dress code aims to ensure a professional appearance that reflects positively on our organization while accommodating the diverse roles and needs of our employees, both in office and field environments. This policy should be used in conjunction with Douglas County Dress Code (Sec. 13-146).

General Guidelines:

1. **Office Attire: (Mon. – Thurs.)**

2. **Men:**

- Business casual: Dress slacks or khakis, collared shirts (polo shirts, loafers or dress shoes.

Women:

- Business casual: Dress slacks, khakis, or skirts (of appropriate length), blouses or tops, sweaters, dress shoes, flats, or heels. Clothing must not be higher than two (2) inches above the middle of the knee.
- **Not allowed:** no tank tops, racerback or open back shirts, skirts with high splits: no sweatpants or active wear. Leggings/tights must be worn with a finger-tip length top. No slogan t-shirts or jeans with holes/tears

3. **Field Attire:**

- **Men and Women:** Employees are expected to wear attire that complies with safety regulations and is appropriate for the conditions of the work environment.
- Field-specific attire: khakis, jeans, or shorts (of appropriate length), collared shirts, tennis shoes, or boots: safety vest with the County Logo and County identification should also be included.
- When on new construction sites please wear County helmet.

4. **Footwear:**

- To keep the workplace safe and the environment professional, the following shoe types should not be worn to work: flip flops, crocs, excessively worn or soiled shoes, or any shoes that the **department head** feels are inadequate for the workplace and the environment in which it is worn.

5. **Hair Guidelines:**

Men:

- Hair should be neatly groomed and kept at a length that does not obstruct vision or interfere with job duties.

Women:

- Hair should be neatly styled and maintained in a manner that does not interfere with job duties or safety.

6. Tattoos and Piercings:

- Tattoos: Visible tattoos are permitted, except for placement on the face, head, arms or neck (unless covered). Appraisers work outdoors and are allowed to wear shorts. If you have a tattoo on your legs that is visible and questionable please see your supervisor and/or Dept. Head.
- Tattoos that depict nudity, offensive or inappropriate language or images are not prohibited to be visual.
- Piercings: Visible piercings on the face to be removed for customer- facing and to ensure a safe workplace.

If your tattoos or piercings involve religious practices, please see your supervisor and/ or Dept. Head.

7. Casual Attire (Casual Fridays or Special Events):

- Casual Fridays: Employees may dress in casual attire, such as jeans, casual collared tops, and sneakers. Clothing should still be neat and clean and appropriate for a professional workplace.
- Special Events: Attire may vary depending on the event (e.g., client meetings, presentations). Employees should dress to reflect the formality of the event.

8. Guidelines for All Employees:

- Clothing should be clean, pressed, in good repair and devoid of unpleasant perfumes and body odor.
- Avoid clothing that is excessively worn, torn, or faded.
- Avoid clothing with offensive language or graphics.
- Ensure that clothing is not excessively revealing or provocative.
- Avoid tee shirts or uncollared shirts and tank tops
- Employees should maintain an acceptable level of bodily hygiene to ensure that interactions with other staff and clients remain positive and pleasant.

9. Exceptions:

- Exceptions to this policy may be granted for medical reasons or religious beliefs. Employees requiring an exception should consult with Human Resources for approval.

Conclusion: Maintaining a professional appearance is essential to our company's success and reputation. By adhering to this dress code policy, employees contribute to a positive work environment and uphold our corporate values.

Note: If the dress code policy contradicts the rules of your faith or is offensive to you in any way, please contact your supervisor.

6. Tattoos and Piercings:

- Tattoos: Visible tattoos are permitted, except for placement on the face, head, arms or neck (unless covered). Appraisers work outdoors and are allowed to wear shorts. If you have a tattoo on your legs that is visible and questionable please see your supervisor and/or Dept. Head.
- Tattoos that depict nudity, offensive or inappropriate language or images are not prohibited to be visual.
- Piercings: Visible piercings on the face to be removed for customer- facing and to ensure a safe workplace.

If your tattoos or piercings involve religious practices, please see your supervisor and/ or Dept. Head.

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