

GILMER COUNTY BOARD OF ASSESSORS

POLICIES AND PROCEDURES

The Board of Tax Assessors of Gilmer County adheres to the Official Code of Georgia and the Department of Revenue Rules and Regulations for all policies and procedures.

Any exceptions to the following policies will be reviewed on an individual basis as they are brought before the Board of Assessors.

1. CONSERVATION USE COVENANT APPLICATIONS
2. RETURNS OF REAL AND PERSONAL PROPERTY
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20. APPEAL WAIVERS REAL AND PERSONAL PROPERTY
21. PERSONAL PROPERTY AUDIT PROCEDURES/OWNERSHIP CHANGES/CHANGES IN VALUE
22. COMPENSATORY TIME GUIDELINES-VOIDED 1-18-24
23. APPEALS OF REAL AND PERSONAL PROPERTY
24. COUNTY VEHICLES
25. BOARD MEMBER MEETING ATTENDANCE NOTIFICATION
26. FREEPORT EXEMPTION AND SUPPORTING DETAIL
27. TIMELY FILING REQUIREMENTS
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29. HOUSE BILL 1383
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33. INTRAOFFICE POLICIES AND PROCEDURES

GILMER COUNTY BOARD OF ASSESSORS

1. CONSERVATION USE COVENANT APPLICATIONS

I. SCOPE

This procedure covers all Conservation Use Covenant applications. It is the policy of the Board of Tax Assessors of Gilmer County to adhere to the Official Code of Georgia and the Department of Revenue Rules and Regulations when accepting and approving Conservation Use applications.

II. APPLICATION

- A) Applications shall be accepted from January 1 to April 1 each year or during the 45 day appeal time in lieu of an appeal.
- B) Applications of less than ten acres MUST submit additional records showing proof of bona-fide conservation use. Examples of additional records include a timber management plan, current receipts from harvest/sale of hay products/crops, current receipts from purchase of seed products/plants, current type and number of maintained livestock, current activity report on active poultry houses, copy of current IRS Form 1040 Schedule E or F.
- C) All applications will be subject to field checks by the Gilmer County Appraisal Office. Routine field checks will be conducted to ensure continued adherence to the terms of the covenant to avoid possible breach situations.
- D) Properties within a Planned Unit Development with an active POA/HOA are considered residential use.
- E) A recording fee is to be collected with the completed application.
- F) In the case of multiple ownership, signatures of all the property owners will be required. *(All owners must also sign to release the conservation unless a foreclosure or death has occurred).
- G) If the property is in a life estate, all parties must sign the application.
- H) If the property is in an estate, the executor must provide a recorded Will along with signatures from all devisees of the property. In the case of no Will, a recorded Affidavit of Descent must be provided along with signatures from all heirs.

III. PROCEDURE

- A) Provide the property owner with a copy of the requirements for a Conservation Use Covenant and the application form.

- B) The completed application form is returned to the individual designated to receive and process the Conservation Covenants or is filled out by the staff in the Tax Assessor's Office. The office will collect the recording fee and provide a receipt to the property owner. All checks should be made payable to the Gilmer County Clerk of Court.
- C) Prior to denial of eligibility an on-site inspection of the property will be done by the Appraisal Staff. Reasonable notice will be given to the property owner which includes the notice of inspection listed on the Owner's Affidavit form completed by the owner when the application is filed.
- D) The application will be reviewed by the Appraisal Staff and forwarded along with any supporting documentation to the Board of Assessors for approval or denial. The property owner shall be sent an assessment notice stating the decision of the Board of Assessors. If the Board of Assessors approves the application, the application will be presented to the Superior Court Clerk for recording. If the application is denied, the property owner will be mailed an assessment notice notifying them of the denial and their right for an appeal. After all appeals are exhausted and the decision is to deny the application, the owner will be refunded the recording fee.
- E) Sixty (60) days prior to the expiration of the ten year covenant period, the owner shall be sent a letter advising that the expiration period is pending. The letter shall advise that if the owner wishes to renew the covenant, he or she will be required to complete an application renewal form and pay the recording fee. The renewal application will require that a field check be performed, if the current review is older than 18 months, to ascertain whether the property still meets the most current year's eligibility requirements. Subsequent to the field check, the renewal application shall be presented to the Board of Assessors for approval. The owner shall be notified of the Board of Assessors decision in the same manner prescribed for the initial application in C) above.
- F) If a death occurs and no continuation is received by April 1st, the Conservation Use Covenant will be removed, will not result in a penalty and no 30 day letter will be sent after removal.

IV. RECORDS

- A) A copy of all documentation related to the Conservation Use Covenant shall be kept on file in the Tax Assessor's Office.

GILMER COUNTY BOARD OF ASSESSORS

2. RETURNS OF REAL AND PERSONAL PROPERTY

I. SCOPE

This procedure covers receipt and processing of taxpayer returns of real and personal property.

II. Georgia Code 48-5-10 Returnable Property

All property shall be returned by the taxpayers for taxation to the tax commissioner or tax receiver as provided by law. Each return by a taxpayer shall be for property held and subject to taxation on January 1 next preceding each return.

III. PROCEDURE

- A) The time for the taxpayers to file property returns on real and personal property is January 1st through April 1st of the current tax year.
- B) The Tax Assessor's Office shall receive tax returns and maintain them in an orderly file.
- C) The Chief Appraiser or the designated Field Appraiser shall review all taxpayer returns and perform field checks or a review of office records to resolve any issue stated in the return. The taxpayer will be notified of any changes by an assessment notice.
- D) All real property returns must be received in writing via US Mail or personal delivery. No return of real property will be accepted via Email or Fax. Personal property returns and supporting documentation can be submitted online via the Gilmer County Tax Assessor's website or via US Mail or personal delivery. No other form of electronic submission or fax will be accepted.

IV. RECORDS

The return filed by the taxpayer and any documentation generated during the resolution process shall be kept on file in the Tax Assessor's Office.

GILMER COUNTY BOARD OF ASSESSORS

3. COMBINATION OF MULTIPLE PARCELS

I. SCOPE

This policy covers combinations of multiple parcels that are residential or agricultural for the purpose of having only one tax record.

II. DEFINITIONS

Platted subdivision - Any tract of land that has an existing survey plat splitting that tract into multiple parcels for the purpose of residential dwellings.

Contiguous parcels - Tracts of land that are owned by the same person or persons and that share a common boundary.

Rural Land – Tracts of land that normally lie outside corporate limits, planned subdivisions, commercial sites and industrial sites.

III. PROCEDURE

- A) As deeds are received and mapped, the person performing the deed review and mapping shall assign the parcel numbers for new subdivision lots. Each individual lot shall be assigned a unique parcel number. If one owner purchases multiple lots, those lots shall not be combined for tax purposes, unless the owner of the lots provides a revised survey without the original lot lines to reflect all lots as one revised/combined lot. Owners should verify that the subdivision covenants, restrictions, POA/HOA or mortgage company allows them to do so. Lots shall also be in the same name(s) and an exact match on the title.
- B) Surveys must be signed and stamped by a registered Surveyor. A drawing and/or drafts will not be accepted.
- C) Subdivision lots that were combined prior to the implementation of this policy are grandfathered in and will remain combined until such time they are sold, after which the new policy will be enforced.
- D) Effective immediately (4-24-2014), The Gilmer County Tax Assessor's Office will no longer be able to recognize combinations of property from two or more parcel numbers or the division of property from a parcel number without the prior written acknowledgement, compliance and consent of Gilmer County Planning and Zoning and/or recorded survey approved by Gilmer County Planning and Zoning.
- E) Requests to combine parcels must be made in writing during the taxpayer return period, Jan. 1st – April 1st or during the 45 day appeal period following the mailing of the annual notice of assessment.
- F) When requested, small and large tract parcels that are contiguous and in the same name(s) and an exact match on the title may be combined with the consent of Gilmer County Planning and Zoning. Parcels that are in a covenant program must meet additional criteria.
- G) Any exceptions to this policy must be approved by the Board of Assessors.

GILMER COUNTY BOARD OF ASSESSORS

4. MINERAL RIGHTS

I. SCOPE

This policy covers the assessments for those owners wishing to pay on mineral interest rights.

II. PROCEDURE

Taxpayers wishing to claim mineral interest rights must file a Taxpayer's Return with the Board of Assessors along with a copy of their mineral rights deed showing ownership. Mineral rights will be valued at \$25.00 per acre value (100%).

GILMER COUNTY BOARD OF ASSESSORS

5. HOUSE BILL 820

I. SCOPE

This procedure covers the application of House Bill 820. Effective January 1, 2006.

II. PROCEDURES

A) HB 820 applies only to the primary residence and up to 10 (ten) contiguous acres of land immediately surrounding the primary residence plus one homestead homesite value. Agricultural buildings, commercial buildings and accessory improvements not attached to the primary residence do not qualify with the exception of one homestead homesite value.

B) Base Year (Original Year) as defined in the House Bill is “the taxable year immediately preceding the taxable year in which the exemption under this Act is first granted to the most recent owner of such homestead.”

1. If the homestead was in place prior to January 1, 2006, the 2005 FMV will become the base (original) year value as defined in A) above.
2. Any applications approved after 2005, the base (original) year value will be the preceding year value as defined in A) above.
3. For new construction, the base (original) year value is established on the land value of the year prior to the application plus the value of the primary residence when 100% complete plus one homestead homesite value.
4. If Senate Bill 346 is in place for the base year, that value will become the base (original) year value.
5. If a parcel is created the same year as the homestead approval date, that year’s FMV will become the base (original) year value as defined in A) above.

- C) Should the appraisal staff determine that the factual information of the property furnished by the owner or discovered by a field check of the residence is incorrect, the information shall be corrected and the value adjusted accordingly, thus re-establishing the base (original) year value after all appeals are exhausted.
- D) As stated in House Bill 820, "this exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation." The current FMV of additions to the homestead or additional land acquired will be added to the base (original) year value.
- E) When a parcel contains more than ten acres, the price per acre of the entire tract will be calculated, applied to the 10 (ten) acres, and then added to the primary residence value to establish the base (original) year value. The assessment on the remaining land will be calculated and/or adjusted annually based on the applied land tables (schedules). When a parcel has a factual or change in acreage adjustment on a parcel of 10 (ten) acres or less, a correction will be made in the base (original) value and the primary residence value will be added.
- F) Any conveyance that no longer qualifies the owner for homestead exemption as prescribed by Georgia law shall cause the removal of the homestead exemption and base (original) year value. Ownership change of the property from an individual to a trust will not be cause for a new homestead application or removal of the original base year value as long as the individual ownership names do not change.
- G) In the case of a surviving spouse, a new application will need to be made to receive the exemption they qualify for but will not result in a change to the base (original) year value. A new application for anyone else who is a multi-owner but not the surviving spouse, will result in a new base year value.
- H) If an application is made to change to a different type of homestead exemption, senior, disabled veteran etcetera, the base (original) year

value will not be changed as long as the person seeking the exemption is the same.

- I) The value for land used in the base (original) and current freeze values under the Conservation Use Covenant will be established using the fair market value.
- J) Any home appearing vacant per a site inspection for a calendar year or mail returned by the Postal Service will be sent a notification letter stating homestead exemption will be removed for that digest year. The upcoming annual notice of assessment will also include an assessment reason of "Homestead Exemption Removed." If the owner can provide documentation to prove residency for the digest year in question, the exemption can be added back.

GILMER COUNTY BOARD OF ASSESSORS

6. STATE AND LOCAL HOMESTEAD EXEMPTIONS

I. SCOPE

This procedure covers the receipt of applications for all state and local homestead exemptions granted by the Gilmer County Tax Assessor's Office.

II. PROCEDURE

- A) Applications for state and local homestead exemptions may be filed year round with the Board of Assessors. Applications may be made in person or via online through the Qpublic website. Applications are not acceptable by email or fax.
- B) Only those eligible applications received on or before April 1st of the current tax year shall be submitted to the Board of Assessors for approval. If application is filed online, the submission date will be the date of application for deadline requirements. Once granted, the homestead exemption is automatically renewed each year and the taxpayer does not have to apply again unless there is a change of ownership or the taxpayer seeks to qualify for a different type of exemption. In order to verify the age and address of the applicant, a copy of the applicant's Georgia driver's license or some other form of acceptable legal identification shall be made and attached to the application.
- C) The following information shall be verified when the applicant applies for the homestead exemption:
 - 1) The owner has no other property with an existing exemption in Georgia or any other state.
 - 2) The deed for the property to be homesteaded has been recorded with the Superior Court Clerk.
 - 3) The property is in the name of the person signing up for the exemption before January 1st of that tax year and the person signing the exemption must be the owner or an individual having a verifiable Power of Attorney. If the property is in the name of a trust, the applicant must be a beneficiary of the trust and applicant must complete the "Gilmer County Affidavit for Homestead Exemption Where Property is Owned by a Trust."

- 4) There is a home or mobile home on the property. Mobile homes that are to be homesteaded must be in the name of the property owner.
 - 5) The property must be the owner's full time residence.
 - 6) For those income-based exemptions, the income information must be fully completed and meet state and local requirements.
 - 7) The owner must submit to the office a copy of their driver's license with their mailing address matching the physical address of the residence for which they are seeking a homestead exemption.
- D) If applying in person, a copy of the completed homestead exemption cards shall be provided to the owner.
- E) After approval of the exemption by the Board of Assessors, the proper exemption code and freeze calculation shall be entered into WINGAP. The homestead application date shall also be entered in the appropriate field.
- F) After entry into WINGAP, the completed homestead cards shall be taken to the Tax Commissioner's Office for filing.

GILMER COUNTY BOARD OF ASSESSORS

7. PROPERTY INSPECTONS

I. SCOPE

This procedure covers all property inspections carried out by the Gilmer County Tax Assessor's Office.

II. Georgia Code 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 who are conducting official business of the chief appraiser, the county appraisal staff, or 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 returned directly to the commissioner; provided, however, such person representing such chief appraiser, appraisal staff, or county board of tax assessors shall carry identification which is sufficiently prominent to permit the occupant to readily ascertain that such person 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."

III. PROCEDURE

A) Identification

- 1) All Gilmer County Field Appraisers and Assistants will display a photo identification badge visible on their person along with apparel with the Gilmer County logo when performing field inspections of any nature and the automobile being used shall bear the Gilmer County logo and/or name.
- 2) Local News, Media & the Assessor's Website publish announcements as to Returns, Homesteads, CUVA etc. and that Appraiser Staff members will be reviewing properties in the County.

B) Field Checks

- 1) Field checks shall be performed for the following purposes:
 - a) Property owner requests
 - b) Appeals
 - c) Audits
 - d) New construction
 - e) Property record card data verification
 - f) Revaluations
 - g) Conservation Use approval or denials
 - h) Mapping identification or corrections
 - i) Personal Property review
 - j) Other verifications requested by the Chief Appraiser or Board of Assessors.
- 2) All field checks shall be conducted in a professional manner and may be announced or unannounced. The appraiser will announce his/her presence upon arrival and explain the purpose for the visit.
- 3) All field checks require an in person updated photo. Current photos of the front are required. In addition, photos of the back, both sides, all accessory structures and land when possible. If the appraiser is unable to obtain a photo, a comment is to be placed in Wingap.
- 4) Measurements of the structure are to be verified on site.
- 5) A door hanger will be left at the door if there is no one present letting the taxpayer know that we were there and may leave a message on the back side of the notice.
- 6) If the appraiser cannot inspect the property due to a locked gate, a post card will be mailed to the owner to obtain access.
- 7) Interior inspections may be requested by the field appraiser or the property owner. An appointment may be required for the owner to grant access into the residence. If the owner is unavailable, the filed appraiser will use an observed estimation.
- 8) When valuing construction in progress the following chart is to be used. A structure that is not 100% complete as of Jan. 1st shall have a Market Risk Factor added of 75%.

Item	Percent of total	Cumulative percent	Cumulative percent complete
Excavation	2	2	
Forms set	2	4	
Foundation and/or blocks	8	12	
Basement floor	2.5	14.5	
Joists set	2	16.5	
Subfloor	2	18.5	
Framed	7	25.5	
Sheathed	5	30.5	
Roof shingled	4	34.5	
Windows set	4	38.5	
Siding on	5	43.5	
Heating installed	6	49.5	
Plumbing roughed in	6	55.5	
Wiring roughed in	3	58.5	
Insulated	2.5	61	
Walls roughed in	2	63	
Walls finished	5	68	
Interior trim & cabinets	6	74	
Door hung	2	76	
Wiring finished	3	79	
Plumbing fixtures in	3	82	
Floors finished	5	87	
Finished hardware	1	88	
Interior decorating	4	92	
Outside painting	3	95	
Water and sewer connected	2	97	
Exterior concrete work	3	100	
Total percent complete			

Chart obtain from Georgia Department of Revenue The Cost Approach to Value manual.
Copyright: International Association of Assessing Officers, 1990, Chicago,

- 9) If the appraiser is asked to leave by the owner, the appraiser shall conduct themselves in a professional manner, vacate the property and use the best information available to establish value.
- 10) If the appraiser is assigned a parcel that may be viewed as a possible conflict of interest, the appraiser is to notify the supervisor to have the parcel reassigned.
- 11) A caution alert will be added to all properties where the owner has requested "by appointment only", that require a 2 person review or for any

other reason deemed necessary. To have the alerts added to the property it must be reported to the Deputy Chief Appraiser.

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Revised and re-adopted 1/18/24 Board of Assessor's Meeting

Reviewed and re-adopted 1/12/23 Board of Assessor's Meeting

Reviewed and re-adopted 1/20/2022 Board of Assessor's Meeting

For previous dates see Excel file S:\BOARD OF ASSESSORS POLICIES & PROCEDURES\MASTER LIST OF POLICY READOPTIONS OR CHANGES

GILMER COUNTY BOARD OF ASSESSORS

8. ERROR & RELEASE/NOT ON DIGEST FORM PROCESSING

I. SCOPE

This procedure covers processing of Error & Release forms (E&R) and Not on Digest (NOD) forms.

II. PROCEDURE

When corrections or additions to tax bills are required after the bill has been mailed an Error & Release or NOD Form shall be used to transmit these corrections to the Tax Commissioner and the City of Ellijay, when applicable.

- 1) The Board of Assessors gives the Chief Appraiser the authority to send an E&R or NOD to the Tax Commissioner and the City of Ellijay, when applicable, on a weekly basis, if necessary. The Board of Assessors will review and approve all E&R's, during their monthly meeting. If any changes are made or have not been previously sent, the E&R or NOD will be forwarded to the Tax Commissioner via email after the meeting.

III. RECORDS

The approved E&R or NOD spreadsheets will be retained as a part of the approved minutes.

GILMER COUNTY BOARD OF ASSESSORS

9. HOMEOWNER/PROPERTY OWNER'S ASSOCIATION PROPERTY (COMMON AREA)

I. SCOPE

This procedure covers the valuation of properties owned by a Homeowner or Property Owner's Association, otherwise known as Common Area.

II. PROCEDURE

- A) Any parcel of land that is titled in either a Homeowner or Property Owner's Association on January 1st, may file an application with the Tax Assessor's Office along with a copy of their recorded plat and covenants between January 1 and April 1st of the current tax year.
- B) In order for common area to be assessed at a nominal value of \$10.00 per item on the parcel, the following criteria must be met:
 - 1. There must be a Homeowner's Association and membership must be mandatory.
 - 2. There must be a recorded deed in which the original property owner has conveyed the common area to the Homeowner's Association.
 - 3. The common area must be identified as such on the final plat.
- C) In the event that any of the criteria described in Section B are not met, the property will not be eligible for assessment at the nominal value of \$10.00 per item. For these properties, they will be reviewed on a case by case basis. A fair market value will be determined by evaluating the marketability of the common area.
- D) If all criteria described in Section B are met, the property will be given a nominal value of \$10.00 per item on the parcel but will not exceed a \$300.00 total value.
- E) No fees or other income may be collected for use and enjoyment of the common area, other than normal amenity fees charged to all owners for maintaining or improving such common area property. Ownership interest in the property and/or membership in the POA/HOA must pass with the interest in the individual properties in the development at the time such individual property is transferred to a new owner.
- F) Golf Courses will not be considered as Common Area.

Reviewed and re-adopted 1/18/24 Board of Assessor's Meeting

Reviewed and re-adopted 1/12/23 Board of Assessor's Meeting

Reviewed and re-adopted 1/20/2022 Board of Assessor's Meeting

For previous dates see Excel file S:\BOARD OF ASSESSORS POLICIES & PROCEDURES\MASTER LIST OF POLICY READOPTIONS OR CHANGES

GILMER COUNTY TAX ASSESSORS

10. PRICE SCHEDULE ELECTRONIC DATA & COPIES

I. SCOPE

This procedure covers the pricing of data provided to the general public.

II. PROCEDURE

All persons requesting hardcopy or electronic data shall be charged the fees shown in the pricing schedule for that data except that Gilmer County Taxpayers shall not be charged for a copy of their own Property Record Card. Request shall be made in writing or email to the office staff. A staff member will then notify the person making the request the costs associated with the maps or data. Maps, reports, CD's costing \$10.00 or more must be paid in advance.

III. PRICE SCHEDULE

A. PROPERTY RECORD CARDS & GENERAL DATA

\$ 0.25 / PAGE

B. MAPS

11" X 17" LINE MAP	\$ 1.00 EACH
11" X 17" LINE MAP/AERIAL	\$ 2.00 EACH
24" x 36" LINE MAP	\$ 10.00 EACH
24" x 36" LINE MAP/AERIAL	\$ 15.00 EACH
24" x 36" LAND LOT MAP	\$ 10.00 EACH
30" x 36" LAND LOT MAP	\$ 20.00 EACH
24" x 36" MAP INDEX	\$ 10.00 EACH
36" X 48" MAP INDEX	\$ 20.00 EACH

C. WINGAP DATA FOR PUBLIC USE

- a) Amount determined by time to create report starting at a minimum of \$10.00 per report plus the cost of CD, paper and mailing.
- b) Data files for "public export file" request shall be handled through the GAP Group/Wingap Development Team.

Policy # 11
Georgia Archives

University System of Georgia

Local Government Records Retention Schedules

CATEGORY: **TAXATION (22)** [Total entries: 56]

393 | Adjustments or Relief Orders

Description: Record of adjustment of tax as listed in tax digest

Retention: 7 years

394 | Affidavits of Missing Tag or Missing Renewal Decal

Description: Inventory report form MVA-41

Retention: 3 years

LG-22-001 | Alcoholic and Malt Beverage Tax Reports

Description: Reports of alcohol sold and amount of tax(as) paid; Alcoholic Beverage By the Drink Reports

Retention: 2 years or until audited

Updated: October 17, 2017

177 | Applications for Exemption, Expired

Description: Requests for exemption from property taxes based on status as a religious organization, non-profit, or government institution

Retention: 1 year

178 | Assessment Appeals Case Files, Closed

Description: Appeals by taxpayers for reconsideration of the assessed value of their property

Retention: 3 years

179 | Assessment Notices

Description: Legal notices to taxpayers that their property will be reassessed for its tax value

Retention: 3 years

396 | Bankruptcies

Description: Records relating to claims against bankrupt property owners for taxes due to local government

Retention: Dismissed cases: 3 years; Discharged cases: 5 years

LG-22-002 | Board of Equalization Appeals

Description: Records documenting appeals by citizens to the Board of Tax Equalization

Retention: 3 years

Updated: October 17, 2017

180 | Boat Registrations

Description: Reference listing of boats and owners from the state

Retention: 3 years

Building Inspection Sheets

Description: Building permits maintained to aid in assessing property values for taxes

Retention: 5 years

397 | Cash Book or Transaction Journal

Description: Tax commissioner's general book of accounts

Retention: 7 years after audit

398 | Cash Receipts or Disbursement Journals/Settlement Book

Description: Record indicating receipt of real, personal, intangible and other taxes into county treasury

Retention: 7 years after end of Term of Office

399 | Cash Register Journal Tapes

Description: Documents relating to collecting and accounting for tax and license fee monies

Retention: Retain until audited

181 | Commercial Banks Tax Workpapers

Description: Assessments of taxes to be paid by banking institutions in lieu of state income taxes

Retention: 5 years

197 | County Tax Collections

Description: Records of total taxes collected by county

Retention: 5 years

182 | County Tax Levy

Description: Annual resolution fixing tax rates

Retention: Permanent

408 | Daily Distribution Reports

Description: Reports generated to complete PL-65

Retention: 2 years or until state and county audit, whichever is later

400 | Daily/Monthly Tax Distribution Worksheets

Description: Worksheets recording each day's tax collections by category

Retention: 5 years

401 | Delinquent Tax Notices or Levy Notices

Description: Record notifying taxpayer of delinquent payment of tax

Retention: 7 years

199 | Delinquent Tax Reports

Description: Records of taxes paid and amounts still owed

Retention: 15 years

Distribution Worksheets/Reports

Description: Worksheets recording distribution by category (personal, real, etc.) and Levying Authority (district or entity)

Retention: 7 years after audit

LG-22-003 | Excise Tax

Description: Rental Motor Vehicle, Hotel Motel tax collected by municipal government.

Retention: 5 years

Updated: October 17, 2017

183 | Exemption Worksheets

Description: Working papers relating to tax reductions for each property owner

Retention: 1 year after recorded on Home Exemption Application

184 | Federal Aviation Administration Aircraft Listings

Description: Listing of aircraft registrations

Retention: 3 years

200 | Fi. Fa. (Fieri Facias) Records, Taxation

Description: Preliminary action against taxpayers for delinquent taxes

Retention: 7 years whether entered on GED or not

185 | Financing Statements (Chattel Mortgages)

Description: Financial instruments providing security for debts

Retention: 1 year after expiration of mortgage

Gas Tax Reports

Description: Report of county gas tax collection

Retention: 7 years

186 | Homestead Exemptions

Description: Requests for exemption from property taxes in compliance with the Homestead Exemption Act

Retention: 3 years after expired

Insolvent List

Description: List of taxes uncollectible

Retention: 7 years

202 | Insurance Premium Tax Records

Description: Records on taxes collected from insurance companies

Retention: 5 years

402 | Intangible Recording Tax Collection

Description: Record of intangible tax due and paid

Retention: 3 years

403 | Issuing Officer's Reports

Description: MVA-13 form.

Retention: 5 years

187 | Listing of Real Property

Description: Annual listing of real property in the county

Retention: Retain for useful life

188 | Mobile Home Exemptions, Expired

Description: Applications for tax reductions on mobile homes

Retention: 2 years

405 | Mobile Home Tax Decals

Description: PT-40 Application forms

Retention: 5 years

201 | Monthly Reports of Hotel-Motel Taxes

Description: Reports of taxes owed and collected from hotel operations

Retention: 5 years

404 | Motor Vehicle Journal Entries

Description: Record accounting for daily tax fee collections and disbursements

Retention: 7 years

406 | Motor Vehicle Tags/Decals

Description: MV-1 through MV-3 forms. Registration for passenger cars, motorcycles, buses, trucks, and trailers

Retention: 3 years

203 | Not on Digest Records

Description: Adjustments and relief orders explaining why a tax record was not recorded in the tax digest

Retention: 14 years

204 | Paid Tax Bill Receipts

Description: Receipts for full payment of property taxes

Retention: 3 years

407 | Paid Tax Reports

Description: Report showing bill number, taxpayer's name, amount of tax, date paid, and allocation of monies collected

Retention: 3 years

189 | Personal Property Appraisals

Description: Tax appraiser's worksheets to establish property values for tax purposes

Retention: 2 years after superseded

190 | Personal Property Record Cards

Description: Current assessed values for personal property

Retention: 7 years after property is sold

191 | Personal Property Returns

Description: Record of value for personally owned property such as boats, equipment, and businesses

Retention: 7 years

192 | Real Property Record Cards

Description: Tax history of each parcel of land in the county

Retention: Permanent

409 | Reports of Title Certificates, Tag Reports, and Temporary Permits

Description: MVA-12 form. Record informing the Department of Revenue of vehicle transfers of

ownership

Retention: 5 years

193 | Sales Ratio Studies

Description: Analysis of the sale of property as compared to the tax value of property

Retention: 10 years

205 | School Tax-Homestead Exemptions, Expired

Description: Applications for homestead exemption from property owners aged 62 or more

Retention: 2 years

194 | Tax Assessment Errors and Adjustments

Description: Record of additions to or removals from the tax digest because of errors

Retention: 7 years

195 | Tax Digests

Description: List of taxpayers and assessed value of real and personal property

Retention: 14 years

206 | Tax Error and Release Orders

Description: Requests for credit allowance pertaining to liabilities shown on the tax digest

Retention: 15 years

411 | Tax Execution Dockets/Delinquent Lists

Description: Record of land and lot sales for delinquent taxes

Retention: 7 years

207 | Tax Sale Advertisements

Description: Newspaper advertisements for sale of property for tax reasons

Retention: 15 years

Tax Sales File

Description: Record of property sold for delinquent taxes including advertisements

Retention: Permanent

410 | Transaction Edit Journals or Cash Books

Description: Ledgers and journals showing details of daily tax receipts for either or both real estate or personal property taxes

Retention: 5 years

412 | Unpaid Taxes Reports

Description: Reports listing delinquent taxpayers

Retention: 30 days or until updated

Georgia Archives, 5800 Jonesboro Road, Morrow, GA 30260

www.georgiaarchives.org

Georgia Archives
University System of Georgia

Local Government Records Retention Schedules

CATEGORY: **LEGAL (11)** [Total entries: 2]

LG-11-001 | Attorney Case Files

Description: Documents the work of the agency legal counsel in advising and representing a local government. Public Defender Case Files, see the Judicial Branch Schedules.

Retention: 6 years after settlement of case

Updated: November 14, 2018

LG-11-002 | Attorney's Opinions

Description: Interpretations of the law and an agency's compliance with the law by the Local Governments' Counsel.

Retention: Permanent

Updated: October 20, 2016

Georgia Archives, 5800 Jonesboro Road, Morrow, GA 30260
www.georgiaarchives.org

Georgia Archives
University System of Georgia

Local Government Records Retention Schedules

CATEGORY: **RECORDS MANAGEMENT (21)** [Total entries: 13]

LG-21-001 | Annual Master Negative Inspection Reports

Description: Reports documenting the statistical sample of film inspected each year for signs of physical deterioration.

Retention: Permanent

Updated: October 20, 2016

LG-21-002 | Condition Reports of Duplicating Masters

Description: Records documenting the inspection of microfilm duplicating masters for signs of physical deterioration.

Retention: Retain for useful life.

Updated: October 20, 2016

LG-21-003 | Destruction Records

Description: Records documenting the destruction of agency records.

Retention: 7 years

Updated: October 20, 2016

LG-21-004 | Inventories, Agency

Description: Current listings of records created and maintained by an agency.

Retention: Retain until superseded.

Updated: October 20, 2016

LG-21-005 | Microfilm/Scanning Processing Records

Description: Records documenting the proper processing of silver gelatin and diazo films to show compliance with standards; does not include quality inspection reports.

Retention: 7 years

Updated: October 20, 2016

LG-21-006 | Microfilm/Scanning Production Records

Description: Records documenting the preparation and filming of records such as production reports, activity reports, film logs, retake orders, title targets, and lists of records to be filmed.

Retention: 5 years

Updated: October 20, 2016

LG-21-007 | Microfilm/Scanning Quality Inspection Reports (Quality Control Reports)

Description: Reports documenting the quality of individual rolls of film.

Retention: Retain for life of microfilm.

Updated: October 20, 2016

LG-21-008 | Microfilm/Scanning Transmittals and Evaluation Reports

Description: Records documenting the transfer of film to a security storage facility and the condition of the film upon acceptance in the facility (evaluation report is completed by storage facility).

Retention: Retain for life of microfilm.

Updated: October 20, 2016

LG-21-009 | Microfilm/Scanning Vault Monitoring Records

Description: Records documenting temperature and humidity conditions within a storage facility.

Retention: 5 years

Updated: October 20, 2016

Georgia Archives

University System of Georgia

Local Government Records Retention Schedules

CATEGORY: **ADMINISTRATION (01)** [Total entries: 42]

LG-01-005 | Ad Hoc Narrative Reports

Description: Ad Hoc Narrative Reports that describe agency functions and activities.

Retention: 10 years

Updated: October 20, 2016

LG-01-003 | Annexation Files

Description: Records documenting the addition and/or incorporation of land into an existing city or county area.

Retention: Permanent

Updated: October 20, 2016

LG-01-004 | Annual Reports

Description: Annual reports that describe agency functions and activities.

Retention: Permanent

Updated: October 20, 2016

LG-01-006 | Audio and Video Recording of Official Meetings

Description: Audio and video of Council Meetings used for the preparation of written minutes.

Retention: 90 days after minutes are prepared and verified.

Updated: October 20, 2016

LG-01-007 | Certificate of Proof of Insurance

Description: Certificate of Liability Insurance for contractors

Retention: 7 years after contract expires

Updated: October 20, 2016

LG-01-008 | City Charter

Description: Includes the constitution and by-laws of an incorporated city.

Retention: Permanent

Updated: October 20, 2016

LG-01-009 | Code Violations

Description: Any violations of the Code of Ordinances pertaining to property.

Retention: 3 years

Updated: October 20, 2016

LG-01-010 | Community Service Forms

Description: Records documenting the terms of community service work or documenting the work provided.

Retention: 3 years after completion of service or project

Updated: October 20, 2016

LG-01-011 | Correspondence, Administrative

Description: This series includes communications that document formal decisions regarding significant matters.

Retention: Permanent

Updated: October 20, 2016

LG-01-012 | Correspondence, General

Description: This series includes correspondence that documents formal decisions regarding routine matters. If correspondence is related to records like contracts, bid selections, and the like where the

retention is longer than five years but it would not be appropriate to keep permanent then the correspondence should be filed with the corresponding record.

Retention: 5 years

Updated: October 20, 2016

LG-01-013 | Correspondence, Transitory

Description: This series includes records and communications received or sent that do not document decisions regarding significant matters.

Retention: Retain for useful life.

Updated: October 20, 2016

LG-01-014 | Crisis or Disaster Records

Description: Records documenting events and damages to agency property due to storms, riots, fires, drought, floods, and other acts affecting the citizens or agency facilities; may include photos, logs, reports, notes, and correspondence.

Retention: 5 years

Updated: October 20, 2016

LG-01-015 | Daily Broadcast Logs

Description: Records documenting agency daily broadcast activities via radio or television.

Retention: 2 years

Updated: October 20, 2016

LG-01-016 | Daily/Monthly Activity Reports

Description: Record of daily/monthly activities.

Retention: 2 years

LG-01-017 | DCA Mandated Surveys

Description: Surveys required by the Department of Community Affairs; includes, but is not limited to, Solid Waste Management Survey and Full Cost Report, Report of Local Government Finances, Independent Authority Bonded Indebtedness Form, Wage and Salary Survey, and Government Management Indicators Survey.

Retention: 5 years

Updated: October 20, 2016

LG-01-018 | e-Certified Mail and Return Receipts

Description: Technology implemented to replace the "Green Card" certified mail receipts.

Retention: 1 year, retain with corresponding documentation.

Updated: October 20, 2016

LG-01-019 | Easements

Description: Records documenting the granting of access by a property owner to a local government to run wiring, water or sewage pipes, and other public works (or other reasons).

Retention: Permanent

Updated: October 20, 2016

LG-01-020 | Emergency Preparedness Plans

Description: Business recovery plans for man-made and natural disasters.

Retention: 5 years after superseded

Updated: October 20, 2016

LG-01-022A and LG-01-022B | Emergency Relief Grant Records

Description: Records documenting eligibility for financial assistance following a natural or other type of disaster.

Retention: (LG-01-022A) Records documenting federal grant: 5 years after final close out; (LG-01-022B) Other records: 3 years.

Updated: October 20, 2016

LG-01-023 | Federal and State Grant Final Reports

Description: Final narrative summary submitted according to requirements of the funding agency.

Retention: 5 years after final closeout

Updated: October 20, 2016

LG-01-024 | Historic Preservation Files

Description: Records documenting preservation of local landmarks and buildings.

Retention: Permanent

Updated: October 20, 2016

LG-01-025 | Maps, Plats, and Drawings

Description: Records documenting the location of roads, subdivisions, water, and sewage lines.

Retention: Permanent

Updated: October 20, 2016

LG-01-002-A and LG-01-002-B | Meeting Agendas, Minutes, and Packets

Description: Records documenting proposed and executed proceedings of agency meetings.

Retention: Minutes and approved attachments: Permanent; All other records: 5 years

Updated: October 20, 2016

LG-01-026 | Meeting Notices

Description: Official notification of the time and place of regular and special meetings.

Retention: 5 years

Updated: October 20, 2016

LG-01-041 | Milestone Event Record

Description: Speeches and records documenting events marking a milestone in the local government.

Retention: Permanent

Updated: October 20, 2016

LG-01-027 | Open Records Act Requests and Correspondence

Description: Inquiries from members of the public requesting access to information under the Georgia

Open Records Act (O.C.G.A 50-18-70 et.seq.).

Retention: 3 years

Updated: October 20, 2016

LG-01-028 | Petitions

Description: Signatures of local residents requesting action by an agency on a specific issue.

Retention: 5 years

Updated: October 20, 2016

LG-01-031 | Photographs or Videos - Other

Description: With no historical significance

Retention: Retain for useful life.

Updated: October 20, 2016

LG-01-030 | Photographs or Videos for Maintenance or Project Records

Description: Pictures collected by public works, parks, and community development departments during the course of performing and/or documenting routine work and maintenance.

Retention: 5 years

Updated: October 20, 2016

LG-01-029 | Photographs or Videos of Historical Significance Photographs or Videos of Historical Significance

Description: Aerial and other photographs of county property and functions.

Retention: Permanent

Updated: October 20, 2016

LG-01-032 | Policies and Procedures

Description: Standard operating practice for business processes

Retention: Permanent. Retain 1 copy

Updated: October 20, 2016

LG-01-033 | Printing Service Files

Description: Includes printing requests, cost estimates, mock-ups, proofs, and printing plates.

Retention: Retain for useful life.

Updated: October 20, 2016

LG-01-034A and LG-01-034B | Project or Grant Applications

Description: Applications for awards, grants, projects, et cetera.

Retention: (LG-01-034A) 2 years, if not awarded. (LG-01-034A) Otherwise, 7 years after completion or award.

Updated: October 20, 2016

LG-01-035 | Publications

Description: Newsletters, handbooks, pamphlets, and brochures published by the agency.

Retention: Permanent. Retain 1 copy

Updated: October 20, 2016

LG-01-036 | Relocation Assistance Files

Description: Records documenting financial assistance to individuals searching for new homes under the Community Development Program.

Retention: 5 years

Updated: October 20, 2016

LG-01-037 | Reports, Periodic

Description: Quarterly and other narrative reports (not annual) that describe agency functions and activities.

Retention: 3 years

Updated: October 20, 2016

LG-01-038 | Resolutions and Ordinances

Description: Local laws and actions adopted by the board of county commissioners.

Retention: Permanent

Updated: October 20, 2016

LG-01-039 | Right-of-Way Agreements

Description: Agreements with property owners specifying the terms of access to property for public works purposes.

Retention: Permanent

Updated: October 20, 2016

LG-01-040 | Special Event Records

Description: Speeches and records that reflect special events held or approved by the local government. E.g. parades, art show, auto show, craft show, holiday events.

Retention: 5 years after the event

Updated: October 20, 2016

LG-01-042 | Surveillance Video (Static)

Description: Building or departmental video that monitors activities or traffic of a department or building.

Retention: 180 days

Updated: October 20, 2016

LG-01-043 | Visitors Logs and Sign-In Sheets

Description: Consists of sign-in forms or sheets generally located at an agency's reception desk to document visitors to the facility.

Retention: 2 years

Updated: October 20, 2016

LG-01-044 | Website Information

Description: The website reflects Records stored elsewhere as the copy of record.

Retention: Retain until superseded.

Updated: October 20, 2016

Georgia Archives, 5800 Jonesboro Road, Morrow, GA 30260
www.georgiaarchives.org

GILMER COUNTY BOARD OF ASSESSORS

12. MOTOR VEHICLE APPEALS & APPRAISAL

I. SCOPE

This procedure covers the process of the motor vehicle appeals per O.C.G.A 45-5-450 and O.C.G.A 48-5-311.

II. PROCEDURE

- A) All appeals will be filed in the Tax Commissioner's Office by the registered title holder on their yearly birthday or in accordance with House Bill 386.
- B) A copy of the appeal is to be provided to the Tax Assessor's Office the 1st business day of each month.
- C) Title owners are to be informed by the Tax Commissioner's Office when the appeal is filed that they will need to appear on the 2nd Thursday of the following month between the hours of 9:00am – 4:00pm for an inspection of the vehicle by a member the Tax Assessor's Office. The title owner is to inform the Tax Assessor's Office of their arrival.
- D) The Tax Assessor's staff will perform the inspection and provide a recommendation to the Board of Assessors at their regularly scheduled meeting. If there is no change in value by the Board of Assessors, the file will automatically be forwarded to the Board of Equalization. If a change in value is made, the appraiser will use NADA online to revalue the vehicle.
- E) If the owner fails to appear on the 2nd Thursday for the inspection, the appeal will be forwarded to the Board of Equalization. However, if the owner cannot bring the vehicle for inspection for any reason, invoices (along with proof of payment), receipts or other documents showing work has been performed and paid for, may be submitted for consideration. If the documents provided appear to be invalid or cannot be verified, the appeal will be forwarded to the Board of Equalization.
- F) Upon the approval of a value change by the Board of Assessors, a 30 day notice will be mailed to the taxpayer. Once resolved, values will be forwarded to the Tax Commissioner for processing.



GILMER COUNTY VEHICLE APPRAISAL FORM

Appraiser Name: _____

Date: _____

Title: _____

Name: _____

Address: _____ City: _____ State: _____

Telephone: (H) _____ (C) _____

Email: _____

VEHICLE

Make: _____

Model: _____

Mileage: _____ Date of purchase: _____ Purchase Price\$ _____

New or Used: _____

Owners Opinion of Value \$ _____

Color: _____ Trim: _____

Special options (XLT, Xtra cab, Off road package): _____

Has the vehicle been involved in an accident: Yes/No: _____

If yes, date of accident & was report filed: _____

Is the vehicle still under warranty? _____

If yes, when does warranty expire? _____

EXTERIOR CONDITION

General appearance	
Excellent	
Good	
Average	
Fair	
Poor	

S= SCRATCH

D= DENT

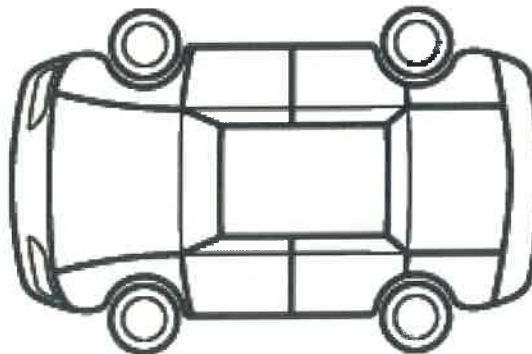
R= RUST

P= EVIDENCE OF POOR PAINT WORK

C= CRACK

INTERIOR CONDITION

INTERIOR	
CARPETS	
INTERIOR LINING	
SEATS	
DOOR TRIM	
DOOR PANELS	



GILMER COUNTY BOARD OF ASSESSORS

13. STANDARDS OF CONDUCT

I. SCOPE

~~The following rules are provided to make all employees aware of what is expected of them. The level of discipline used, such as warnings, suspension or termination, will be determined by the frequency and / or severity of the violation. Gilmer County Government reserves the right to take disciplinary action when situations arise which are not covered by these rules and regulations. There are gross acts of misconduct that justify termination even if no progressive discipline has been previously applied, such as theft, acts of violence, use or sale of drugs and or alcohol on the job. Appropriate disciplinary action will be taken for violation of any of the following:~~

- ~~1. Excessive or habitual absenteeism or tardiness.~~
- ~~2. Insubordination (failure or refusal to follow instructions or directions from a supervisor).~~
- ~~3. Abusive, profane or threatening language directed toward employees, Department Heads or Representatives.~~
- ~~4. Willful damage to County property.~~
- ~~5. Unauthorized removal of County property.~~
- ~~6. Fighting or provoking a fight.~~
- ~~7. Unauthorized use of County equipment.~~
- ~~8. Unsatisfactory work performance.~~
- ~~9. Violation off safety procedures.~~
- ~~10. Disorderly conduct, threats, intimidation, or aggressive conduct or violence toward another employee or official.~~
- ~~11. Falsification of any work record, report, document form etc.~~
- ~~12. Interfering with the job performance of other employees.~~
- ~~13. Unlawful or improper conduct off the job which has a negative effect on the employee's performance, relationship to other employees, or reputation and good will in the community.~~
- ~~14. Sleeping on the job.~~
- ~~15. Knowingly making false or malicious statements with the intent to harm or destroy the reputation, and or authority of a department head, county official, or other employee.~~
- ~~16. Harassment~~
- ~~17. Horseplay~~
- ~~18. Reporting to work with any detectable amount of illegal drugs or alcohol as determined by testing. Employees are subject to discharge for refusal to submit to or cooperate with the giving of any drug or alcohol screening test required by the County.~~

~~These rules cover most of the major concerns of employees. More specific rules or procedures applying to specific jobs or departments will be issued by that department head.~~

This policy is now voided and is covered by the Gilmer County Employee Handbook pages 53-56, effective 01/01/2024.

POLICY VOIDED

GILMER COUNTY BOARD OF ASSESSORS

14. PERSONAL PROPERTY PROCEDURES/ AUDIT SELECTION CRITERIA

I. SCOPE

The Board of Assessors, consistent with Georgia Law, shall audit all personal property accounts in Gilmer County over the course of a three year time period. The criteria for account selection will be fair, unbiased, random and consistent with *O.C.G.A. 48-5-299.

II. PROCEDURE

Audit selection criteria:

Accounts will be audited every 3 years on a rotating basis. New accounts will be audited after 3 years in operation and every 3 years thereafter. In addition, accounts may be selected at any time for any of the following, regardless of the three year cycle:

- 1) No return has been filed in two years or more.
- 2) The return listed disposals but did not include a disposal list.
- 3) Two returns were filed for the same account and the values do not match.
- 4) A retail business declaring \$0 for inventory.
- 5) A retail business declaring \$0 for machinery, equipment, furniture & fixtures.
- 6) Aircraft or boats declared to be inoperable.
- 7) Accounts with inventory values that increased or decreased more than 20% in one year.
- 8) New accounts, after the initial return has been filed.
- 9) Boats and aircraft where a value was returned and no other information was given.
- 10) Late returns
- 11) Businesses that reported being closed
- 12) Accounts discovered from sources other than the owner filing a return.
- 13) Accounts returning a value without a depreciation schedule.
- 14) To correct information where the appeal time has passed.

This policy shall not be so restrictive as to prevent any account from being audited as needed.

*O.C.G.A. 48-5-299(a) It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

Revised and re-adopted 1/18/24 Board of Assessor's Meeting

Reviewed and re-adopted 1/12/23 Board of Assessor's Meeting

Reviewed and re-adopted 1/20/2022 Board of Assessor's Meeting

For previous dates see Excel file S:\BOARD OF ASSESSORS POLICIES & PROCEDURES\MASTER LIST OF POLICY READOPTIONS OR CHANGES

GILMER COUNTY BOARD OF ASSESSORS

15. COURSE REGISTRATION & RESULTS

I. SCOPE

~~This policy covers the mailing address listed on class registrations and results from class or exam tests.~~

II. PROCEDURE

~~All classes registered and paid for by the Gilmer County Tax Assessor's Office shall have the office address of 1 Broad Street Suite 104 Ellijay, GA. 30540 listed as the address for all confirmation and results to be mailed to.~~

POLICY VOIDED

GILMER COUNTY BOARD OF ASSESSORS

16. DRESS CODE POLICY

I. SCOPE

This procedure provides a benchmark against which the standards of all can be measured.

It is the Board of Assessors intent that work attire should complement an environment that reflects an efficient, orderly and professionally operated organization. This policy is intended to define appropriate “business attire” during normal business operations.

The key point in sustaining an appropriate business attire program is the use of common sense and good judgment, and applying a dress practice that the Board of Assessors deems conducive to our business environment. If you question the appropriateness of the attire, it probably isn't appropriate. Requests for guidance and assistance in administering or interpreting this guideline should be directed to the Chief Appraiser.

II. PROCEDURE

The Chief Appraiser is responsible for monitoring and enforcing dress code policy. If questionable attire is worn in the office, the Chief Appraiser will hold a discussion with the employee to advise and counsel the employee regarding the inappropriateness of the attire. Violations may result in the Chief Appraiser sending the employee home, at the expense of personal leave time, to change his or her clothing. Repeat offenses may result in disciplinary action.

All staff must dress in a manner that reflects professionalism.

All Gilmer County Field Appraisers and Assistants will display a photo identification badge visible on their person along with apparel with the Gilmer County logo when performing field inspections of any nature.

All staff are models for the taxpayers in the County, therefore we have a responsibility to model appropriate dress and appearance.

The image we project as professionals is associated with how we present ourselves; the image of the office in the County is related to how we present ourselves.

The following may be helpful in clarifying what is and is not appropriate:

- No excessively revealing clothes.
- No shorts that are no more than five inches above the knee.
- Ladies tops may be sleeveless but should not be strappy.
- Hair/Beard – Hair/Beard shall be clean, combed, and neatly trimmed or arranged. Non-traditional hair colors are not permitted.
- Make-up – Must be professional and compliment your skin tone.
- Fragrances – Recognizing that employees and visitors to the workplace may have sensitivities or allergies to fragrant products, including but not limited to perfumes, colognes, fragrant body lotions or hair products, fragrant products should be used in moderation out of concern for others in the workplace.
- Nails - Hands and feet should be clean and conservatively manicured when exposed.
- Jewelry/Tattoos/Piercings – Jewelry should not interfere with job performance or safety. Exposed tattoos shall be appropriate and non-offensive. Exposed tattoos shall be limited to no more than ½ of the exposed body part and may not be offensive or disgusting by accepted

standards of morality and decency. Only piercings in the ear are allowed and shall not be disruptive.

- Employees shall not modify the shirts, jackets or vests provided that contain the Gilmer County logo.
- No employee shall wear a County uniform or any garment denoting the County, department or entity of any sort at an off-site, non-job-related establishment or function, such as, but not limited to, alcoholic beverage store, bar or any other establishment that is deemed unbecoming to the image of the County.

GILMER COUNTY BOARD OF ASSESSORS

17. CEMETERY POLICY

I. SCOPE

This procedure covers the qualifications that must be met in order for exempt status to be granted by the Board of Assessors.

II. APPLICATION

- A) Property must be zoned "cemetery" by Gilmer County Planning and Zoning.
- B) The property must already be in use as a cemetery.
- C) Application must be made to the Board of Assessors on the form provided for such application.

GILMER COUNTY BOARD OF ASSESSORS

18. AIRCRAFT VALUATION POLICY AND PROCEDURES

I. SCOPE

All aircraft will be valued utilizing the Aircraft Bluebook and/or VREF (VALUE REFERENCE). If the aircraft is not found in either valuation guide, valuation will be conducted by best method and information available. The value will be based on information provided by the aircraft owner and the FAA registration.

II. PROCEDURE:

- A) All aircraft registered with the FAA in Gilmer County are to be mailed a return and placed on the digest. The list is to be edited for accounts already deleted because the aircraft was sold, moved, or based in another county.
- B) After receiving the aircraft return, review the submitted specifications of the aircraft and match it to the corresponding value in Aircraft Bluebook and/or VREF.
- C) If the make and or model of aircraft cannot be found in the Aircraft Bluebook or VREF, a search of various aircraft classified ad websites may be conducted to find typical sales prices for said craft.
- D) An onsite inspection of the Gilmer County Airport may be conducted as deemed necessary.

GILMER COUNTY BOARD OF ASSESSORS

19. MARINE VALUATION POLICY AND PROCEDURES

I. SCOPE

All boats and motors will be valued utilizing the ABOS (ANDERSON, BUG OUTBOARD SERVICE) valuation guide provided by the Department of Revenue.

II. PROCEDURE

- A) All boats registered with the DNR in Gilmer County will be mailed a return if the total amount of taxable tangible personal property owned by the taxpayer is over \$7500, the account is under audit for the current year or the account is new or new boats have been added to an existing account.
- B) All marine equipment will be valued using the WinGAP CAMA ABOS pricing module when applicable. The motors associated with outboard, pontoon, sail and houseboat types will be valued using the WinGAP CAMA ABOS module.

If the manufacturer is known and the model is unknown, the appraiser will select the first model closest in length in the WinGAP CAMA ABOS schedule until such time as the correct model is returned by the taxpayer.

If the manufacturer is unknown, the appraiser will use the average boat value section to establish a value for the marine equipment in question.

If no information can be found in the DNR owner record and when the motor information is unknown for boats requiring a motor for practical navigation, the appraiser will use the maximum horsepower motor as recommended by the manufacturer of the vessel which may be found in the WinGAP CAMA ABOS valuation schedules. In addition, the appraiser will use the average motor values section in the WinGAP CAMA ABOS valuation schedules.

If all information is known but is not in ABOS, the appraiser will use NADA found online if available. The appraiser may also use market data if deemed necessary. All marine equipment will be reappraised on an annual basis.

- C) The value of a trailer will be extracted when the valuation model includes a packaged boat, motor and trailer using the ABOS BT.xls spreadsheet located in the digest year folder.
- D) Any accessories not included in the value of the boat will be appraised at current FMV.

Revised and re-adopted 1/18/24 Board of Assessor's Meeting

Reviewed and re-adopted 1/12/2023 Board of Assessor's Meeting

Reviewed and re-adopted 1/20/2022 Board of Assessor's Meeting

For previous dates see Excel file S:\BOARD OF ASSESSORS POLICIES & PROCEDURES\MASTER LIST OF POLICY READOPTIONS OR CHANGES

GILMER COUNTY BOARD OF ASSESSORS

20. APPEAL WAIVERS REAL AND PERSONAL PROPERTY

I. SCOPE

This procedure covers receipt of taxpayer appeal waivers or withdrawals of appeal for real and personal property.

II. PROCEDURE

If at any time during the appeals process an agreement is reached between the taxpayer and the Board of Assessors, an appeal waiver or withdrawal will be accepted by the Board of Assessors via US Mail, personal delivery, email or fax. The waiver must have the real property identification number and agreed upon Fair Market value. In the case of personal property, the waiver must have the account number, if any, contained in the assessment notice. This policy only pertains to appeal waivers. All appeals must still be sent via US Mail or personal delivery. NO appeals will be accepted via email or fax.

GILMER COUNTY BOARD OF ASSESSORS

21. PERSONAL PROPERTY AUDIT PROCEDURES/OWNERSHIP CHANGES/CHANGES IN VALUE

I. SCOPE

This procedure covers Personal Property audit procedures, ownership changes and changes in value.

II. AUDIT PROCEDURES

Accounts chosen for an audit are notified, in writing, in January of each year. This is usually done at the same time the Personal Property Returns are mailed but can occur at a later date. A second audit notification, if deemed necessary, may be mailed once the initial audit deadline passes. If the second audit notification goes unanswered, the audit will be deemed incomplete and documented as such in WinGap or a value will be established based on the best information available if deemed appropriate by the appraiser or in accordance with O.C.G.A Code §48-5-300 (a) (1) except as otherwise provided in paragraph (2) of this subsection, the county board of tax assessors may issue subpoenas for the attendance of witnesses and may subpoena of any person any books, papers, or documents which may contain any information material to any question relative to the existence or liability of property subject to taxation or to the identity of the owner of property liable to taxation or relevant to other matters necessary to the proper assessment of taxes lawfully due the state or county. Such subpoenas may be issued in the name of the board, shall be signed by any one or more members of the board or by the secretary of the board, and shall be served upon a taxpayer or witness or any party required to produce documents or records five days before the day upon which any hearing by the board is scheduled at which the attendance of the party or witness or the production of such documents is required. (2) The authority provided for in paragraph (1) of this subsection shall not apply to the following documents or records:

- (A) Any income tax records or returns.
- (B) Any property appraisals prior to the appeal process.

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Reviewed and re-adopted 1/12/2023 Board of Assessor's Meeting

Revised and approved 7/15/22 Board of Assessor's Meeting

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- (C) All insurance policies; or
- (D) Any individual tenant sales information.

(b) If any witness subpoenaed by any county board of tax assessors fails or refuses to appear, fails or refuses to answer questions propounded, or fails or refuses to produce any books, papers, or documents required to be produced by an order of the board, except upon a legal excuse which would relieve the witness of the obligation to attend as a witness or to produce such documents before the superior court if lawfully required to do so, the person so failing or refusing shall be guilty of contempt and shall be cited by the board to appear before a judge of the superior court of the county. The judge of the superior court of the county shall have the same power and jurisdiction to punish the person failing or refusing to comply with the order for contempt and to require and compel the giving of the testimony or the production of the books and records as in cases of contempt committed in the presence of the court and as in cases pending in the court.

A notice of assessment, or a letter will be sent with a 30 day deadline for filing an appeal once a value is established. If no appeal is filed, the value on the notice becomes the FMV for the year in which the audit was performed and if taxable, a tax bill will be sent.

Any assets reported after the April 1 deadline will incur a 10% penalty.

Any documentation submitted after the appeal deadline has passed will be held and processed for the following tax year.

III. OWNERSHIP CHANGES

The account number will not change when the ownership of a business, boat or aircraft takes place, unless the seller has more than one business, boat or aircraft listed on their account. In the event that this occurs, the seller will keep their current account number and the buyer will be issued a new account number. If the account is a short-term rental, a new account number will be established if deemed appropriate.

CHANGES IN VALUE

Business fair market value changes can occur yearly on an account regardless of whether or not a return is filed. If a return is not filed, the value from the prior year carries over to the current year. If changes are discovered that are not reported on the return, those changes may be made to the account if deemed appropriate by the appraiser. All assets are automatically depreciated each year, unless they are already taxed at 20% of their cost for assets in groups 1, 2 and 3 or 10% of their cost for assets in group 4. Conversion (depreciation) factors are set by the Department of Revenue and are listed on the PT-50P Business Personal Property Return. The economic life of assets are determined by the Department of Revenue in accordance with Publication 946 of the U.S. Treasury Department Internal Revenue Service.

Boat values and airplane values are reappraised each year based on the market and in accordance with BOA Policies 18 & 19.

GILMER COUNTY BOARD OF ASSESSORS

22. COMPENSATORY TIME GUIDELINES

SCOPE

~~If you accumulate time and use the time during the same week, it is hour for hour.~~

~~If the time worked is in excess of your 40 hour work week, then compensatory time is accrued at 1-1/2 times the hours worked.~~

~~Compensatory time is subject to prior approval by a supervisor and to the needs of the office work load.~~

~~If you accumulate or use any compensatory time during the pay period, please attach to your time sheet.~~

This policy is now voided and is covered by the Gilmer County Employee Handbook, effective 01/01/2024.

POLICY VOIDED

GILMER COUNTY BOARD OF ASSESSORS

23. APPEALS OF REAL AND PERSONAL PROPERTY

I. SCOPE

This procedure covers receipt of taxpayer's appeal for real and personal property within the 45 day appeal period on the Notice of Assessment.

II. PROCEDURE

- A) All appeals must be received in writing via US Mail, personal delivery or via online through the Qpublic website. No appeals will be accepted via Email or Fax.

Appeals submitted via Qpublic will be considered on time if the electronic submission date meets the applicable deadlines.

Appeals received after the appeal deadline will be considered untimely and the appellant will receive a letter.

- B) Any appeal received without the Specify Grounds for Appeal marked will by default be processed as a value dispute.
- C) Any appeal received without an owner's asserted value will be forwarded to the BOE (Board of Equalization) if no further action is taken by the appraisal staff.
- D) Any appeal received without the selection to BOE (Board of Equalization), Arbitration, Hearing Officer, or Superior Court by default the appeal will be forwarded to the Board of Equalization if there is no change in value.
- E) Any appeal not received on PT311-A will be reviewed for the above criteria and forwarded to the Board of Equalization as the appellant if no further action is taken by the appraisal staff.
- F) Any re-appeal not received on PT311-A or without the selection to BOE (Board of Equalization), Arbitration, Hearing Officer, or Superior Court as the appellant the appeal will be forwarded to the Board of Equalization.
- G) The Board of Assessors gives the Chief Appraiser and/or Deputy Chief Appraiser the authority to conduct the settlement conference with the property owner/agent/attorney.
- H) The taxpayer is allowed a one-time opportunity to reschedule any settlement conference that has been scheduled. This is to be done in writing. Communication via email or facsimile will be accepted as notification that the taxpayer needs to reschedule their settlement conference.

GILMER COUNTY BOARD OF ASSESSORS

24. COUNTY VEHICLES

I. SCOPE

This procedure covers employee driver responsibilities while operating a Gilmer County vehicle. This is in addition to the policy on the Use of County Vehicles found on pages 25-30 of the Gilmer County Employee Handbook effective 01/01/2024. The following are meant to serve as firm guidance on the use of county vehicles, however, they are not meant to be all inclusive. County employees are expected to exercise professional judgement for areas not explicitly covered below.

II. PROCEDURE

- A) Any damage to vehicles shall be reported to your supervisor immediately. Failure to report damage can lead to disciplinary action.
- B) During field inspections keys are to be in your possession and all doors closed.
- C) All faulty equipment needs removed and replaced, such as tape measures, clipboards, etc.
- D) All trash will be removed and thrown away on a daily basis.
- E) The windows shall be rolled up and doors locked at the end of each day.
- F) Gas receipts shall be turned in at the end of each week.
- G) No vehicle shall go outside of Gilmer County boundaries unless previously authorized to do so. *Employees assigned Exclusive Use must park at the nearest Gilmer County Fire Station and are not authorized to go outside of the Gilmer County boundaries unless the vehicle usage is for training.
- H) Exclusive vehicle use can be assigned as designated by the Board of Assessors and/or Chief Appraiser to certain positions in the office. Employees that are on a probationary period and/or do not hold an Appraiser I designation or above will be assigned Eight-Hour (or Equivalent Daily) Assignment. Eight-hour assignment allows for the use of the county vehicle for authorized uses and not for commuting between work site and personal residence outside of scheduled working hours. Employees attending training will be assigned Exclusive Use. * Employees assigned Exclusive Use who are out for any extended amount of time off including vacation days are to return the vehicle to the employee parking lot to allow other employees usage.

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Use of a county vehicle will be strictly for the business of the county and will in no way be considered appropriate for personal use. Exclusions to this include incidents where the county may find it advantageous and cost effective for an employee to stop for lunch in the field rather than returning to the office to retrieve a personal vehicle and again returning to the field.

- I) All county vehicles should have the proper vehicle registration and insurance information located within the vehicle at all times.
- J) All vehicle keys shall be kept in the office when the vehicle is not in use or assigned to exclusive use. The keys are to be displayed in an easily visible place on your desk. Spare sets are to be placed in the supply closet.
- K) If your keys are lost you are to notify a supervisor immediately.
- L) Vehicles are to be washed on a monthly basis or as needed. Periodic inspections of the vehicles will be done by a supervisor.
- M) Employees are responsible for notifying their supervisor of any maintenance required such as oil changes, tire rotation, etc. Failure to notify a supervisor can lead to disciplinary action including the revoking of privileges.
- N) Employees assigned a vehicle for exclusive use are still subject to the employee handbook policies and specifically the attendance policy.
- O) Failure to obey these rules can lead to disciplinary action including revoking any of the privileges above.
- P) While performing official duties, employees may use the county vehicle to attend medical/dental appointments within Gilmer County. A leave request will still need to be done in advance.
- Q) Gilmer County employee's family members can only be transported in a county vehicle with prior written approval from the Board of Commissioners Chairman. It is presumed that an employee can transport his/her spouse to an official county event or county training that is being attended by the employee in the course of his/her duties. The family member must be covered by independent and private insurance for any injuries that may be sustained by the family member in the county vehicle, as the county will not be held responsible.
- R) As stated in the Gilmer County Employee Handbook, transportation between place of residence and place of employment is unauthorized. This excludes lunch breaks for field staff while in the field working.

GILMER COUNTY BOARD OF ASSESSORS

25. BOARD MEMBER MEETING ATTENDANCE NOTIFICATION

I. SCOPE

This procedure covers the notification by Board members of attendance or non-attendance to the Board of Assessor meetings. It is important to make sure there will be a quorum before each meeting.

II. PROCEDURE

- A) The annual meeting schedule is set at the beginning of each year. If at that time you have something scheduled, notify the Chief Appraiser or Secretary.
- B) Notice for each monthly meeting is given one week prior to the meeting via email to Board members. If at that time you are not able to attend the meeting, notify the Chief Appraiser or Secretary immediately. It is very important to know as far in advance if a quorum will be present to hold the meeting.
- C) One day prior to the meeting, the packet will be emailed to the Board members. If you are unable to attend, notify the Chief Appraiser or Secretary immediately.

GILMER COUNTY BOARD OF ASSESSORS

26. FREEPORT EXEMPTION SUPPORTING DETAIL

I. SCOPE

This procedure provides direction for approval of Freeport Exemptions prior to the closing of the annual digest.

In accordance with O.C.G.A. 48-5-48.1 the following procedure for Business Personal Property Tax Returns with Freeport Exemption Applications will apply.

II. PROCEDURE

A) In order for a Freeport Application to be considered the following items must be received by April 1st.

1. Personal Property Tax Return
2. Completed Schedule of Inventory on the Personal Property Tax Return
3. Freeport Application

If all of the above items are not received by April 1, the exemptions will be as follows: April 2nd - April 30th will receive 66.67% of the full exemption. May 1st - May 31st will receive 58.33% of the full exemption. June 1st will receive 50% of the full exemption. Any application received June 2nd or later shall constitute a waiver of the entire exemption for the current tax year.

B) Freeport Exemption Application must be supported with documentation for verification purposes.

C) Taxpayers submitting Freeport Exemption Applications without proper supporting documentation will be notified in writing that the documentation must be received by June 1st to receive any exemption.

D) The amount of the exemption will be determined by the receipt date of the application, assuming that the supporting documentation supports the amount reported on the initial application and is received no later than June 1st.

GILMER COUNTY BOARD OF ASSESSORS

27. TIMELY FILING REQUIREMENTS

I. SCOPE

This procedure provides information regarding the requirements for timely filing by a taxpayer, his or her agent or representative.

II. PROCEDURE

Any documents with applicable deadlines submitted to the Gilmer County Tax Assessor's Office or to the Gilmer County Board of Tax Assessors shall be deemed filed as of the date of the United States Postal Service postmark, receipt of delivery by statutory overnight delivery, or by personal delivery. Electronic mail, other than via Qpublic, or facsimile shall not be accepted as proof of on time delivery.

Homestead exemption applications, personal property returns and appeals submitted via Qpublic will be considered on time if the electronic submission date meets the applicable deadlines.

GILMER COUNTY BOARD OF ASSESSORS

28. NON-DISCLOSURE

I. SCOPE

This procedure covers the qualifications that must be met in order for Non-Disclosure status to be granted by the Board of Assessors. It is the policy of the Board of Tax Assessors of Gilmer County to adhere to the Official Code of Georgia and the Department of Revenue Rules and Regulations when accepting and approving Non-Disclosure applications.

II. PROCEDURE

- A) All persons requesting a Non-Disclosure must submit in writing the Assessor's Office Non-Disclosure Form. This form must be notarized and include a copy of the applicant's driver's license for verification purposes. All applicants must be a permanent resident of Gilmer County.
- B) Once the application is received and the applicant is deemed eligible, the Assessor's Office will mark the parcel(s) in the appraisal system as Non-Disclosure property.
- C) The Non-Disclosure will be automatically removed:
 - a) Change of ownership.
 - b) Applicant is no longer a permanent resident of Gilmer County.
 - c) Applicant is no longer a current employee with the exception of law enforcement.
- D) If an applicant wishes to have a Non-Disclosure removed such request must be made in writing to the Assessor's Office. Once received, the Assessor's Office will remove the Non-Disclosure designation from the appraisal system.
- E) Applicants who were previously employed out of state but meet the requirements of the Official Code of Georgia and the Department of Revenue Rules and Regulations may be eligible for Non-Disclosure.

GILMER COUNTY BOARD OF ASSESSORS

29. HOUSE BILL 1383

I. SCOPE

This procedure covers the application of House Bill 1383. Effective January 1, 2009.

II. PROCEDURES

- A) HB 1383 provides “a homestead exemption from Gilmer County school district ad valorem taxes for educational purposes for the full value of the homestead for residents of that school district who are 65 years of age or older.”
- B) “Homestead” means homestead as defined and qualified in Code Section 48-5-40 of the O.C.G.A.
- C) “Senior citizen” means a person who is 65 years of age or older on or before January 1 of the year in which application for the exemption is applied for.
- D) HB 1383 applies only to the primary residence and all contiguous acres of land immediately surrounding the primary residence plus one homestead homesite value. Detached structures, except those used solely for business purposes, qualify for this exemption.
- G) Any conveyance that no longer qualifies the owner for homestead exemption as prescribed by Georgia law shall cause the removal of the homestead exemption. Ownership change of the property from an individual to a trust will not be cause for a new homestead application as long as the individual ownership names do not change.
- H) In the case of a death of the qualifying owner, the homestead will be removed the year following the death. Any remaining owner(s) of the property will need to apply for the homestead exemption for which they qualify. A notification will be sent that the homestead exemption has been removed.

- I) Any home appearing vacant per site inspection for a calendar year or mail returned by the Postal Service will be sent a notification letter stating homestead exemption will be removed for that digest year. The upcoming annual notice of assessment will also include an assessment reason of "Homestead Exemption Removed." If the owner can provide documentation to prove residency for the digest year in question, the exemption can be added back.

GILMER COUNTY BOARD OF ASSESSORS

30. HOMESTEAD AUDIT AND REMOVAL POLICY

I. SCOPE

This procedure covers homestead audits and removals.

II. PROCEDURE

A) Audits will be performed as deemed necessary to verify that the current homestead is valid, needs removed, address needs confirmed or any other reason that may arise.

B) Homesteads will be removed and a homestead removal card sent for the following reasons:

1. Audit findings deem removal is appropriate.
2. Death of the qualifying applicant.
3. Sale that appears to be between relatives.
4. Mailing address changed to "out of town" location.
5. Discovered to be a rental property.
6. Ownership has changed to an LLC and it appears the original applicant is affiliated with the LLC.
7. Property appears to be vacant upon field review.
8. Any other reason deemed appropriate.

The Annual Notice of Assessment will state "Homestead Exemption Removed" as an assessment reason.

C) Homesteads will not be immediately removed but a homestead removal card will be sent for the following reasons:

1. Ownership has changed to a trust and it is not clear if original applicant is the trustee.
2. Returned mail with a new address but address is still within the county.
3. Any other reason deemed appropriate.

If no response is received by April 1st, the homestead will be removed and will be noted on the Annual Notice of Assessment as "Homestead Exemption Removed" as an assessment reason.

D) If after the homestead has been removed and proper documentation is received by the end of the tax year for which the homestead was removed, the homestead will be reinstated without reapplication as long as the information is provided by or on behalf of the original applicant.

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31. Acceptable Use of Gilmer County Mobile Devices

I. Purpose

Gilmer County owns mobile devices which are provided for use by employees in support of business activities. All users are responsible for seeing that these devices are used in an effective, ethical and lawful manner.

II. Scope

This policy establishes rules and policies that define acceptable and prohibited uses of mobile devices provided to enhance overall efficiency, accountability and accuracy of appraisal field activities. This policy is in addition to the Information Technology policy in the Gilmer County Employee Handbook effective 01/01/2024.

III. Privileges

- Access and privileges of Gilmer County mobile devices are assigned and managed by the Chief Appraiser and/or designee of the Board of Tax Assessors.
- A designee of the Board of Assessors must approve all access to Gilmer County mobile devices, including the issuing of passwords.
- Users may not, under any circumstances, transfer or confer these privileges to other individuals. Others shall not use any account assigned to another individual. The authorized user is responsible for the proper use of the system, including any password protection.
- Only approved applications can be installed and deleted on mobile devices.
- Employees are prohibited from using mobile devices for non-work related activities, including but not limited to personal emails.

IV. Safeguard and Maintenance

- Mobile device is equipped with protective case, screen cover, car charger and device locator.
- Mobile device location shall be enabled at all times. Devices cannot be turned off or placed on airplane mode during working hours.
- Mobile device batteries are required to be charged and ready to be used at work or in the field.
- CAMA CLOUD data collection application must be activated during normal working hours when fieldwork is being performed. This includes the activation of the application prior to leaving and/or returning to the courthouse.

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- Wingap CAMA System application must be activated during normal working hours when data entry is being performed.
- Malfunctions and/or technical issues are not acceptable excuses for failing to complete fieldwork.
- Malfunctions and/or technical issues should be reported to a supervisor immediately.
- Items stored directly on mobile device are not backed up by county processes. Stored information deleted from the mobile device cannot be recovered.
- Memory space is limited. Business content takes precedence over personal files and apps. In the case of a memory space conflict, personal files/apps will be removed at the staff's expense.
- All stored information and search engine historical information is subject to the Georgia Open Records Act.
- While reasonable attempts have been made to ensure the privacy of user information, there is no guarantee mobile devices connected to a private network are secure. It is possible in the course of normal system administration activities that data stored on the device will be accessible to the Board of Tax Assessors and/or Information Technology Department. Further, in case of a request from law enforcement authorities, stored data will be made available to the requesting agency.

V. Users Responsibilities

- Do not store or leave unattended mobile device in vehicles.
- It is the user's responsibility to keep the mobile device safe and secure.
- Users must use protective covers/cases approved by the Board of Assessors to protect mobile device.
- The mobile device has a display screen made of glass and therefore subject to cracking and breaking if misused. Never drop or place heavy objects (books, laptops, etc.) on top of mobile device.
- Only a soft cloth or approved laptop screen cleaning solution is to be used to clean mobile device.
- Do not subject the mobile device to extreme heat or cold including, but not limited to, leaving mobile device screen and camera lens exposed to direct sunlight for a prolonged period of time.
- Mobile devices must be promptly surrendered upon request.

VI. Lost, Damaged or Stolen Mobile Device

- If the mobile device is lost, stolen, or damaged, the Chief Appraiser must be notified immediately.
- Any mobile device damaged by improper handling, misuse or lost will be subject to replacement cost by user as set by the Gilmer County Board of Tax Assessors. Replacement cost will be determined by the cost of the item at the time of replacement.

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VII. Prohibited Use (not exclusive)

- Update mobile device operating system software version.
- Update mobile device base settings.
- Update mobile device carrier settings.
- Update mobile device appraisal applications.
- Update or delete preloaded applications.
- Assign unique log-in for device. Users who assign a unique log-in and do not provide log-in access to mobile device will be responsible for full replacement cost of mobile device.
- Users are not allowed to send, access, upload, download or distribute offensive, threatening, pornographic, obscene, or sexually explicit materials.
- Deliberately attempt to degrade the performance of mobile device to deprive authorized personnel of resources or access to any device.
- Camera / Video – Users must use good judgment when using the camera / video.
- Jailbreaking is the process which removes limitations placed on the mobile device. Jailbreaking results in a less secure device and is strictly prohibited.
- Individual users are responsible for the set up and use of any personal internet or Wi-Fi connections and no support will be provided by the Board of Tax Assessors.

Copyright and licensing restrictions

Gilmer County abides by all applicable federal and state statutes and regulations pertaining to the use of computer hardware and software including, but not limited to, federal copyright laws. Unauthorized copying, altering, modifying, merging, transferring, de-compiling, or reverse assembly of licensed software is strictly prohibited.

Violations

Violations of these policies will result in disciplinary action. The full range of disciplinary action up to and including termination of county employment, and/or legal action is possible. Violations of some of the above policies may constitute a criminal offense.

Mobile Device Information

Model Name _____

Model Number _____

Serial Number _____

Cellular Data Number _____

Theresa Gooch, Chief Appraiser

Date

I hereby acknowledge that I have received a copy of the Acceptable Use Policy for Gilmer County Mobile Devices. Failure to adhere to terms and conditions of employment, or related infractions may result in further disciplinary action up to and including my dismissal.

EMPLOYEE NAME

Date

GILMER COUNTY BOARD OF ASSESSORS

32. NOTARIZATION OF DOCUMENTS

I. SCOPE

This procedure covers the notarization of documents during office hours.

II. PROCEDURE

Employees of the Gilmer County Board of Assessors will only notarize documents that pertain to this office during the operation of business hours.

GILMER COUNTY BOARD OF ASSESSORS

#33. INTRAOFFICE POLICIES AND PROCEDURES

I. Scope

This policy covers additional policies and procedures adopted by the Board of Assessors that are an amendment to the Gilmer County Employee Handbook effective 01/01/2024. Violations of these policies will result in disciplinary action.

II. ATTENDANCE:

Work Hours

- a) The standard workweek is Monday through Friday. The normal workday consists of eight required hours of work with a meal period. Employees are not required to clock in and out for meal breaks.
- b) The workday either begins at 8:00am with a one- hour meal break or 8:30am with a half-hour meal break and the day ends at 5:00pm. Employees are given the choice to specify their start time. This does not fluctuate without approval for make-up time.
- c) All employees are required to take a meal break unless approved for make-up time. When an employee works through a meal break it must be reported to the supervisor at the end of each week so that the automatic deduction for meal breaks can be removed.
- d) Make up time is available from 7:30am – 6:00pm Monday – Friday, with prior approval from a supervisor and if work is available.
- e) Any deviation from normal working hours must have prior approval from a supervisor.

Time Clock

- a) Employees are required to clock-in and clock- out daily and no sooner or later than seven minutes before or past the start time.
- b) Employees are not required to clock-in and clock-out for meal breaks. Meal breaks will automatically be deducted daily based on the employees' clock in time.
- c) Employees are required to clock-in and clock-out for any time missed other than a meal break. The exception being field staff who attend a scheduled medical/dental appointment while in the field, with a leave request already on file.
- d) Employees that plan to work through their meal break to use approved time off must clock in and out to reflect time used.
- e) Employees are only permitted to clock-in and clock-out using Paycom, either through the timeclock in the break room or on the desktop computers. No other devices or apps are approved.

Lunch and Breaks

- a) Employees are not permitted to work-thru meal breaks without prior approval from a supervisor.
- b) Employees are encouraged to take a 15-minute morning and afternoon break. Breaks are considered time worked.
- c) Breaks may not be accumulated for later use (to extend meal breaks or arrive late or leave early) and may not be combined to use for longer breaks.

Tardiness

- a) Tardiness is defined as an employee failing to report to work at the assigned/scheduled work time, leaving work prior to the end of the assigned/scheduled work time without prior supervisory approval or taking an extended meal or break period without approval.
- b) Unexpected absences or tardiness are to be reported to the Deputy Chief Appraiser or Chief Appraiser promptly by a phone call or text detailing the reason and expected arrival time.
- c) Tardiness resulting in a 15-minute loss of time or more will require the employee to submit a formal leave request for accumulated leave.
- d) Excessive tardiness, more than 6 per calendar year, will result in disciplinary action, up to and including termination.
- e) A tardy that results in a loss of more than 15 minutes will be considered an unexcused absence.
- f) Per the county handbook, 3 or more unexcused absences within a one-year period which are not FMLA/ADA protected will be subject to disciplinary action, up to and including termination.
- g) Vacation and/or Personal time cannot be used to cover time missed from a tardy or unexcused absence.

Leave:

Vacation

- a) Requests for vacation leave must be submitted to the Deputy Chief Appraiser or Chief Appraiser in advance and may only be taken after approval is received.
- b) Vacation requests are subject to approval or disapproval by the Deputy Chief Appraiser or Chief Appraiser and will be reviewed based on a number of factors, including business needs and staffing requirements.
- c) Paid vacation time must be used in minimum of one hour or more.
- d) An employee absent without approval for the use of vacation leave will be designated as being on unauthorized leave without pay even though the employee may have sufficient accrued leave to cover the absence. Absence of this type may be grounds for disciplinary action up to and including termination.
- e) The request must state if the employee intends to make up the missed time within the week.

Personal/Other

- a) Requests for personal leave must be submitted to the Deputy Chief Appraiser or Chief Appraiser in advance and may only be taken after approval is received.
- b) Personal leave requests are subject to approval or disapproval by the Deputy Chief Appraiser or Chief Appraiser and will be reviewed based on a number of factors, including business needs and staffing requirements.
- c) Paid personal time must be used in increments of one hour or more.
- d) Employees are allotted 24 hours of paid personal leave each calendar year. This is in addition to the one full day of Birthday PTO given by the Board of Commissioners in the Gilmer County Employee Handbook dated 01/01/2024.
- e) Unused personal time does not carry over into the next calendar year.
- f) Any unused personal time will not be paid out upon termination of employment, unless required by applicable state law.
- g) The office will close at 3:00 on the following days; Halloween or the last working day prior to and the last working day prior to the county approved holidays for Thanksgiving, Christmas and New Year's Day, with pay until 5:00. The office will close at 3:00 on both Fridays of Apple Festival due to vendors setting up in town, with pay until 5:00. If an employee is not scheduled to work, they will not receive compensation for this time.
- h) The office will close once a year during December for a period of one and a half hours to allow the staff to have a Christmas lunch.
- i) In the event of inclement weather and the courthouse is still operating, the BOA gives the Chief Appraiser the authority to close the office for the safety of the staff.
- j) An employee absent without approval for the use of personal leave will be designated as being on unauthorized leave without pay even though the employee may have sufficient accrued leave to cover the absence. Absence of this type may be grounds for disciplinary action up to and including termination.
- k) In the event that a staff member has a death of an immediate family member, the Chief Appraiser and Deputy Chief Appraiser are permitted to attend the service, if during normal business hours, and if feasible.
- l) The office will close once a year for a total of one and a half hours for an employee appreciation lunch, with pay until 5:00.

Sick

- a) Requests for sick leave must be submitted in advance and may only be taken after approval is received.
- b) Paid sick leave can be used in minimum increments of one hour or more.

Reporting sick leave

- a) When possible, a request for sick leave should be submitted in advance to the Deputy Chief Appraiser or Chief Appraiser.
- b) Employees who are unable to report to work due to illness or injury should notify the Deputy Chief Appraiser or Chief Appraiser of the reason for such use of sick leave prior to the scheduled start of the workday if possible. If this is not possible, the employee shall see that the absence is reported

- within thirty minutes after the scheduled time to report for work. Employees must adhere to the same procedure for each additional day of absence.
- c) Failure to properly notify the Deputy Chief Appraiser or Chief Appraiser may be cause for denial of sick leave.
 - d) Employees are required to complete a leave request through Paycom once the supervisor has been notified.
 - e) Leave requests must state if the employee intends to make up the missed time within the week.

Doctor's certificate

- a) A doctor's statement verifying the medical necessity for absence, including its beginning and expected ending dates may be required by the Deputy Chief Appraiser or Chief Appraiser to substantiate leave request for the following reasons:
 - 1) If an employee is absent for three or more consecutive days due to illness, injury, or medical examinations/treatments.
 - 2) A request for sick leave while on holiday or vacation leave.
 - 3) Sick leave for a duration if absence from duty recurs frequently or habitually provided that an employee has been notified that a certificate will be required.
- b) An employee absents without approval for the use of accrued sick leave will be designated as being on unauthorized leave without pay even though the employee may have sufficient accrued leave to cover the absence. Absence of this type may be grounds for disciplinary action up to and including termination.

Make-up time

- a) Make up time is available from 7:30am – 6:00pm Monday – Friday, with prior approval from a supervisor and if work is available.
- b) Employees are required to indicate on their leave request if the approved time missed will be made up within the work week. If the time missed is not made up, the missed time will reflect as indicated on the approved leave request.
- c) Employees are allowed to adjust their meal break or work through their meal break to make up missed time with prior approval on an approved leave request.

Cell phones

- a) Cell phones shall be turned off or set to silent or vibrate mode during meetings, conferences and in other locations where incoming calls may disrupt normal workflow.
- b) Use of cell phones from personal business should be limited and not cause a disruption to the workflow or surrounding co-workers.
- c) Cell phones are not to be placed on speakerphone.
- d) Excessive use of cell phones for personal business can lead to disciplinary action or termination.

Travel

- a) Per Diem for educational travel that requires an overnight stay will be paid at the county policy rate of \$50.00 per day if no meals are provided and \$30.00 per day if one or more meals are provided.
- b) Per Diem for educational travel that requires a non-overnight stay will be paid at half the county policy rate of (\$15.00) per day.
- c) Non-overnight travel that includes a meal is excluded from this policy.
- d) Employees are not required to clock-in and clock-out when traveling for continuing education and/or seminars.

Revised and Re-adopted 1/18/24 Board of Assessor's Meeting
Revised and Re-adopted 6/15/2023 Board of Assessor's Meeting
Revised and Re-adopted 1/12/2023 Board of Assessor's Meeting
Revised 12/15/2022 Board of Assessor's Meeting
Revised 8/18/2022 Board of Assessor's Meeting
Revised 5/13/2022 Board of Assessor's Meeting
Revised 3/17/2022 Board of Assessor's Meeting
Reviewed and re-adopted 1/20/2022 Board of Assessor's Meeting
Adopted 10/21/21 Board of Assessor's Meeting

