PT-10A(Rev. 3/13))						CONSOLIDAT	ION AND	EVALU	ATION OF DIGE	ST 2016				7/30/201	
COUNTY NAME: SPALDING			COUNT	Y NO:	021	TAX DISTRICT	NAME:	GRIFFI	N COMBINED E	TAX DISTRICT #:	1,5,6	TOTAL PARC	EL COUNT:	30,17		
				-												
RESIDENTIAL			FOR	EST LAND	CONSER	VATON USE		E	XEMPT PROPE	RTY	SUMMARY					
Code		Acres	40% Value	Code	Count	Acres	40% Value		Count	40%	Value	PROPERTY CLASS	COUNT	ACRES	ASSESSED VALUE	
R1	7,598		149,416,979	J3				E0	6		84,955	Residential	18,881	4,184.00	203,841,14	
R3	8,385	3,286.00	49,974,468	J4				E1	434		28,753,771	Residential Transitional				
R4	30	300.00	783,450	J5				E2	248		17,848,146	Historic				
R5	4	193.00	215,337	J9				E3	61		1,270,035	Agricultural	17	365.00	742,75	
R6	2,327		834,887					E4	6		529,855	Preferential				
R9	364	405.00	1,683,081	I	FLPA FAI	R MARKET	ASSMT	E5	10		189,287	Conservation Use	2	37.00	43,69	
RA	23		727,150	Code	Count	Acres	40% Value	E6	44		13,653,354	Brownfield Property			· · ·	
RB	124		128,918	F3				E7			.,,	Forest Land Cons. Use				
RF	17		71,927	F4				E8	1		63,494	Environmentally Sensitive	1			
RI	9		4,950	F5				E9	46		2,727,883	Commercial	6,028	5,049.00	277,916,10	
RZ	-		.,	F9				TOTAL	856		65,120,780	Industrial	436	1,588.00	76,877,77	
				TOTAL			0				,,	Public Utility	26	6.00	6,451,01	
RESIDENTIAL TRANSITIONAL			TOTAL			•	но	MESTE	AD & PROPERT	YEXEMPTIONS	Motor Vehicle	43,134	0.00	15,466,30		
			ENVIRONMENTALLY SENSITIVE			HOMESTEAD & PROPERTY EXEMPTIONS Code Count M&O AMOUNT BOND AMOUNT					40,104		10,400,00			
Code	Count	Acres	40% Value		1				Count	MAC ANOUNT	DOND ANOUNT	Mobile Home	┼───┤			
T1 T2				Code	Count	Acres	40% Value	S1 SC				Heavy Duty Equip.	<u> </u>			
T3	+			W3 W4								Timber - 100%	2		6,20	
Τ4								S3				Owner Discont Total				
		BIO		W5	I			S4				Gross Digest Total	68,526		581,345,0	
	HISTO							S5	37	1,173,817		Exemptions-Bond				
Code	Count	Acres	40% Value		co	MMERCIAI		SD				Net Bond Digest			581,345,00	
H1				Code	Count	Acres	40% Value	SS	1	26,623						
H3				C1	1,642		145,981,064	SE		0		Gross Digest Total	68,526		581,345,06	
				C3	1,024	677.00	39,361,681	SG				Exemptions-M&O			39,768,22	
	AGRICUL	TURAL		C4	52	521.00	15,164,967	S6				Net M&O Digest			541,576,84	
	Count	Acres	40% Value	C5	6	387.00	2,960,413	S8								
A1	5		250,535	C9	1,335	3,464.00	5,762,357	S9								
A3	1	2.00	4,298	CA	4		611,158	SP	640	545,920		TYPE	MILLAGE	ASSESSED	TAX	
A4	4	46.00	,	СВ	5		31,280	SF	29	,				VALUE		
A5	4	296.00	,	CF	1,130		33,716,010	ST		24,240,710		M & O	7.889	541,576,841	4,272,499.3	
A6	2	230.00	520	CI	815		27,599,615	SH	0	0		BOND	7.000	581,345,061	7,212,400.	
A9	-	21.00	11,220	CP	13		6,708,975	SA	•	•		Bonb		001,040,001		
A9 AA	1	21.00	11,220	CP CZ	2		18,588	SV	2	33,866						
AA AB				62	2		10,500	SB	2	33,000						
								-				L Outrie Willellume and free address of the set of the				
AF				- ·	1	DUSTRIAL		SJ				 <u>Sylvia W Hollums</u>, receiver of tax returns in and for said county, do hereby certify that the above and foregoing is a true and correct 				
AI				Code	Count	Acres	40% Value	SW								
AZ				11	164		21,452,283	SN				consolidation of all tax returns rec				
			13	44	69.00	571,684		JSE L1 T	THRU L9 CODES	S ON STATE SHE	against defaulters) in said county			ear,		
	PREFERE	INTIAL		14	38	389.00	2,874,611					and duplicate digests have been r				
Code	Count	Acres	40% Value	15	1	26.00	169,286		2,591			governing authority and tax collect	tor of said cou	inty as required by I	aw.	
P3				19	129	1,104.00	728,877	L7	47	1,029,701						
P4				IA				L8	119	2,352,921		Witness my hand and official sign	ature, this	day of, 2	20	
P5				IB				LM6								
P6				IF	23		25,752,112	LM7								
				11	16		7,176,793					Recei	iver of Returns			
CC	ONSERVA	TION USF		IP	16		17,909,652		1							
Code	Count	Acres	40% Value	IZ	5		242,477					A C C				
V3	- Junt			<u> </u>	. v			LM11			1 I					
V3 V4	4	2.00	4,417				v	LM12			I					
V4 V5		35.00	-	Code	Count		40% Value	L1012			4					
V5 V6	1	35.00	39,279	Code U1	Count	Acres		L10 LS6			4					
V0				-	1		63,725				4	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
				U2	20		6,387,285	-			4	1770 1770 1770 1770 1770 1770 1770 1770				
	WNFIELD			U3	6	6.00	6	LS8			4					
Code	Count	Acres	40% Value	U4							-					
B1				U5												
B3				U9												
B4				UA				TOTAL	3,466	39,768,220		http://www.etax.dor.ga.gov/ptd/d	ownload/index.a	aspx		
				-	1						-					
B5 B6				UB UF												

UZ		

PROPERTY CLASSIFICATIONS

R - RESIDENTIAL - Classifies all land utilized, or developed to be utilized as a single family homesite, the residential improvements and other non-residential homesite improvements thereon. Duplexes and triplexes shall also be considered single family residential improvements. Personal property owned by individuals which has not acquired a busineess situs elsewhere and is not otherwise utilized for agricultural, commercial, or industrial purposes.

property owned by individuals which has not acquired a busineess slub elsewhere and is not otherwise dulized for agricultural, commercial, or industrial purpose

T - RESIDENTIAL TRANSITIONAL -Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its proximity to or location in a transitional area. H - HISTORIC - Classifies land and improvements receiving preferential assessment under O.C.G.A. §§ 48-5-7.2 or 48-5-7.3 due to its designation as rehabilitated historic or landmark historic property.

A - AGRICULTURAL - Classifies all real and personal property utilized as a farm unit. Includes the single family homesite which is an integral part of the farm unit, the residential improvements, the non-residential improvements, the non-homesite farm land and the production and storage

improvements. Also includes all personal property owned by individuals which is not connected with the farm unit but has not acquired a business situs elsewhere and the personal property connected with the farm unit which shall include the machinery, equipment, furniture, fixtures, livestock, products of the soil, supplies, minerals and off-road vehicles.

P - PREFERENTIAL - Classifies land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its devotion to bona fide agricultural purposes.

V - CONSERVATION USE - Classifies all land and improvements receiving current use assessment under O.C.G.A. § 48-5-7.1 due to its good faith production of agricultural products or timber.

B - BROWNFIELD PROPERTY - Classifies all land and improvements receiving preferential assessment under O.C.G.A. § 48-5-7.6 due to its release of hazardous waste, constitutents and substances into the environment.

J - FOREST LAND CONSERVATION USE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.7 due to its good faith production of timber.

F - FOREST LAND FAIR MARKET VALUE - Classifies all land assessed according to O.C.G.A. § 48-5-2(6) due to its good faith production of timber.

W-ENVIRONMENTALLY SENSITIVE - Classifies all land receiving current use assessment under O.C.G.A. § 48-5-7.4 due to its certification as environmentally sensitive property by the Georgia Department of Natural Resources.

C - COMMERCIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the exchange of goods and services at either the wholesale or retail level. Also includes multi-family units having four or more units.

I- INDUSTRIAL - Classifies all real and personal property utilized as a business unit the primary nature of which is the manufacture or processing of goods destined for wholesale or retail sale.

U - UTILITY - Classifies the property of companies which are required to file an ad valorem tax return with the State Revenue Commissioner; includes all the real and personal property of railroad companies, railroad equipment car companies, public utility companies and the flight equipment of airline companies.

STRATA FOR REAL PROPERTY	STRATA FOR PERSONAL PROPERTY						
1 - IMPROVEMENTS - Includes all inground and above ground improvements that have been made to the land inclu	A - AIRCRAFT Includes all airplanes, rotocraft and lighter-than-air vehicles; including airline flight equipment required to						
production and storage improvements utilized in the operation of a farm unit and those improvements auxiliary	be returned to the State Revenue Commissioner.						
the Production/Storage/Auxiliary stratum. Land is not included in this stratum.	B - BOATS - Includes all craft that are operated in and upon water. It shall include the motors, but not the land transport						
2 - OPERATING UTILITY - Includes all real and personal property of a public utility, tangible and intangible, utilized	vehicles.						
and personal property of a public utility not utilized in the conduct of usual and ordinary business shall be desig	nated non-operating property and shall be included in the	I - INVENTORY - Includes all raw materials, goods in process and finished goods. It shall include livestock and products					
appropriate alternative strata.		of the land, water and air. It shall include all consumable sup	plies used in the	process of mar	nufacturing, dist	tributing,	
3 - LOTS - Includes all land where the market indicates the site is sold on a front footage or buildable basis rather the	an by acreage.	storing or merchandising of goods and services. It shall not i	nclude inventory	receiving freepo	ort exemption u	under O.C.G.A.	
4 - SMALL TRACTS - Includes all land which is normally described and appraised in terms of small acreage, which	is of such size as to favor multiple uses.	§ 48-5-48.2					
5 - LARGE TRACTS - Includes all land which is normally described and appraised in terms of large acreage, which	is of such size as to limit multiple uses, e.g., cultivatable	P - FREEPORT INVENTORY - Includes al inventory receiving freeport exemption under O.C.G.A. § 48-5-48.2.					
lands, pasture lands, timber lands, open lands, wasteland and wild lands. The acreage breakpoint between sm	all tracts shall be designated by the Board of Tax	F - FURNITURE/FIXTURES/MACHINERY/EQUIPMENT -Includes all fixtures, furniture, office equipment,					
Assessors as being that where the market price per acre reflects a distinct and pronounced changes as the size	e of the tract changes. In the event the breakpoint cannot	computer embedded software and hardware, production machinery, off-road vehicles, equipment, farm tools and					
be easily determined, the Board of Tax Assessors shall designate a reasonable breakpoint not less than 5 acre		implements, and tools and implements of trade of manual laborers.					
6 - PRODUCTION/STORAGE/AUXILIARY -Includes those improvements auxiliary to residential or agricultural dwe	llings not included in the improvements	Z - OTHER PERSONAL - Includes all other personal property no	ot otherwise defin	ned.			
improvements stratum and all improvements to land which are utilized by a farm unit for the storage or process	ng of agricultural products.						
9 - OTHER REAL - Includes leasehold interests, mineral rights, and all real property not otherwise defined.		EXEMPT PROF	-	-			
			E5 - Charity ho				
		E1 - Public Property	E6 - Education				
				ater pollution eq			
	E3 - Property used for charitable purposes E8 - Farm products in hands of producer						
	E4 - Places of religious burial E9 - Other						
STATE EXEMPTIONS		STATE	COUNTY	COUNTY	SCHOOL	SCHOOL	
CODE	QUALIFICATIONS	TAX	M&O TAX	BOND TAX	TAX	BOND TAX	
S1 - Regular	See O.C.G.A. § 48-5-44	\$2,000	\$2,000	0	\$2,000	0	
SC - Age 65	See O.C.G.A. § 48-5-48.3	100% on home & up to 10 acres of land and \$2,000 on balance	\$2,000	0	\$2,000	0	
S2 - Reserved	Reserved - DO NOT USE	00.000			010.000	010.000	
S3 - Elderly - Age 62 (Net Income < \$10,000)	See O.C.G.A. § 48-5-52	\$2,000	\$2,000	0 \$4.000	\$10,000	\$10,000	
S4 - Elderly - Age 65 (Net Income < \$10,000) S5 - Disabled Veteran & surviving spouse or minor children	See O.C.G.A. § 48-5-47	100% on home & up to 10 acres of land and \$4,000 on balance \$64,960	\$4,000 \$64,960	\$4,000	\$10,000 \$64,960	\$10,000 \$64,960	
	See O.C.G.A. § 48-5-48			\$64,960	\$64,960 \$64,960	\$64,960 \$64,960	
SD - Age 65 - 100% Disabled Veteran; Unremarried surviving spouse or minor children of Disabled Veteran SS - Surviving Spouse of US service member killed in action	See O.C.G.A. § 48-5-48 See O.C.G.A. § 48-5-52.1	100% on home & up to 10 acres of land and \$64,960 on balance \$64,960	\$64,960 \$64,960	\$64,960	\$64,960	\$64,960	
SS - Surviving Spouse of SS service member killed in action SE - Age 65 - Unremarried surviving spouse of US service member killed in action	See O.C.G.A. § 48-5-32.1 See O.C.G.A. § 48-5-48.3 & § 48-5-52.1	100% on home & up to 10 acres of land and \$64,960 on balance	\$64,960	\$64,960	\$64,960	\$64,960	
SC - Unremarried surviving spouse of a firefighter or peace officer killed in line of duty	See O.C.G.A. § 48-5-48.4	100% of home & up to to actes of land and \$64,960 of balance	100%	100%	\$64,960 100%	100%	
SG - Onremarried surviving spouse of a firefighter of peace officer killed in line of duty S6 - Elderly Floating - Age 62 (Fed Agi < \$30,000)	See O.C.G.A. § 48-5-48.4 See O.C.G.A. § 48-5-47.1 & § 48-5-52	Floating on home & up to 5 acres of land	Floating	0	\$2.000	0	
So - Eldeny - Nating - Age 62 (red Agi < \$30,000) S7 - Reserved	Reserved - DO NOT USE		ribating	0	φ2,000		
S7 - Reserved S8 - Elderly Floating - Age 62 (Fed AGI < \$30,000 & Net Income < \$10,000)	See O.C.G.A. § 48-5-47.1 & 48-5-52	Floating on home & up to 5 acres of land	Floating	0	\$10,000	\$10,000	
S9 - Elderly Floating - Age 65 (Fed AGI < \$30,000 & Net Income < \$10,000)	See O.C.G.A. § 48-5-47, § 48-5-47.1 & § 48-5-52	100% on home & up to 10 acres of land	Floating	\$4,000	\$10,000	\$10,000	
SF - Freeport - 20%, 40%, 60%, 80% or 100% of certain personal property inventory - contact county for percentage			. iouting	÷1,000	\$10,000	<i></i> ,	
SA - Property devoted to Agricultural purposes - Difference in 30% and 40% assessment - See O.C.G.A. § 48-5							
SB - Brownfield Property - Difference of the 40% assessment & base year assessment - See O.C.G.A. § 48-5-7.							
SP - Personal Property < \$7,500 - Combined total of all personal property less than \$7,500 - See O.C.G.A. § 48-5							
SH - Landmark and Rehabilitated Historic Property - Difference of the 40% assessment & base year assessmer							
ST - Residential Transitional property - Difference of the 40% assessment and current use assessment - See O.0							
SV - Conservation Use Property - Difference of the 40% assessment and current use assessment - See O.C.G.A							
SJ - Forest Land Conservation Use Property - Difference of the 40% assessment and current use assessment -							
SW - Environmentally Sensitive Property - Difference of the 40% assessment and current use assessment - See							
• • • • • • • • • • • • • • • • • • •	O.C.G.A. § 48-5-7.4						
SN - Business Inventory - Inventory of a Business exempt from state ad valorem tax - See O.C.G.A. § 48-5-41.2	O.C.G.A. § 48-5-7.4						