

CERTIFICATION OF ADMINISTRATIVE RULES
OF THE DEPARTMENT OF REVENUE
FILED WITH THE SECRETARY OF STATE
KAREN HANDEL

(Pursuant to O.C.G.A. §§ 50-13-3, 50-13-4 and 50-13-6.)

I do hereby certify that the attached Rule is a correct copy as promulgated and adopted on the 15th of SEPTEMBER, 2009.

GEORGIA DEPARTMENT OF REVENUE

Filing Date: SEPTEMBER 15th, 2009.

The Georgia Department of Revenue has adopted:

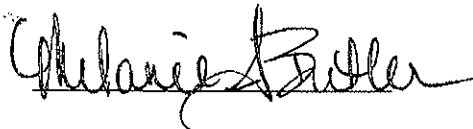
Rule 560-11-2-.59, entitled "Definitions."

Rule 560-11-2-.60, entitled "Effective Date; Limitations on Valuation Increases."

Rule 560-11-2-.61, entitled "Digest Reporting."

The aforementioned Rules are being adopted under the authority of O.C.G.A. §§ 48-2-12 and 48-5B-1.

Sworn to and subscribed before me this 15th day of SEPTEMBER, 2009.

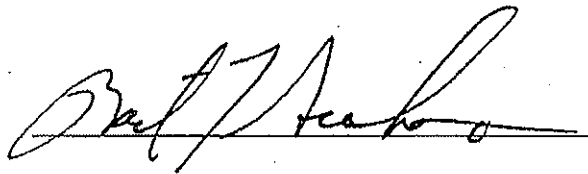


(Signature of Notary Public)

(Notary Public Seal)

Notary Public, Rockdale County, Georgia

My Commission Expires Nov. 19, 2012



Bart L. Graham

Commissioner

Georgia Department of Revenue

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**

560-11-2-.59 Definitions.

(1) As used in regulations 560-11-2-.59 through 560-11-2-.61:

(a) "Comprehensive County-wide Revaluation Plan" shall mean a plan by county tax officials for revaluing all real and personal property within the county that is being or has been implemented:

1. Pursuant to a contract executed and effective prior to February 28, 2009 with a third-party appraiser or appraisal firm; or

2. Without the assistance of third-party appraisers or appraisal firms under contract for such purpose, if such plan was formally adopted by county tax officials prior to January 1, 2009.

3. But shall not include any plan that requires or required the inclusion of non-consecutive tax years in order to be completed.

(b) "Moratorium Period" shall mean the period beginning with the date on which the limitations imposed by O.C.G.A. § 48-5B-1 are in effect in a particular county and continuing through January 9, 2011.

Authority: O.C.G.A. §§ 48-2-12 & 48-5B-1.

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**

**560-11-2-.60 – Effective Date; Limitations on Valuation
Increases.**

(1) For any county that has or has fully implemented a Comprehensive County-wide Revaluation Plan, the limitations imposed by O.C.G.A. § 48-5B-1 shall be effective beginning with the 2010 tax year.

(a) In all other situations, such limitations shall be effective for the 2009 tax year.

(2) During the county's Moratorium Period, the county's right to increase a property's value for any later tax year is limited as set forth in subsections (c) through (g) of O.C.G.A. § 48-5B-1.

Authority: O.C.G.A. §§ 48-2-12 & 48-5B-1.

**RULES
OF
DEPARTMENT OF REVENUE
LOCAL GOVERNMENT SERVICES DIVISION**

**CHAPTER 560-11-2
SUBSTANTIVE REGULATIONS**

560-11-2-.61 Digest Reporting.

(1) Except as the Commissioner may otherwise agree for good cause shown, each county is required for each tax year during its Moratorium Period to submit to the Commissioner separate forms, using Form PT-10A (titled "Consolidation and Evaluation of Digest") reflecting:

(a) Property valuations at fair market value for the tax year, which value is to be computed without regard to any limitations imposed by O.C.G.A. § 48-5B-1; and on a separate form,

(b) Property valuations under the limitations imposed by O.C.G.A. § 48-5B-1.

Authority: O.C.G.A. §§ 48-2-12 & 48-5B-1.