

Frank M. O'Connell
State Revenue Commissioner



Jonathan K. Ussery
Director
Local Government Services Division

Georgia Department of Revenue
4125 Welcome All Rd | Atlanta, GA 30349
Phone: (404) 724-7000

PIKE

January 9, 2024

MS. DONNA CHAPMAN
PO BOX 217
ZEBULON, GA 30295-0217

DEAR MS. CHAPMAN,

The PIKE County 2022 tax digest, having been submitted on 10/13/2022, has been examined by this Department as required by Georgia law (O.C.G.A. § 48-5-342).

In that review, I have determined that the 2022 valuations of property set by the board of tax assessors for taxation purposes are not uniform and equalized, therefore, the PIKE 2022 tax digest is **CONDITIONALLY APPROVED**.

Listed below are the failed assessment standards:

County	Class & Cite	2019	2022	Standard
PIKE	Agricultural MED	36.87	30.41	36.00 to 44.00
	Commercial MED	33.86	29.60	36.00 to 44.00
	Industrial MED	33.86	29.60	36.00 to 44.00
	Residential MED	33.00	29.30	36.00 to 44.00
	Utility EQRatio	34.09	29.63	36.00 to 44.00

By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected for 2025. Please see my enclosed Order.

Pursuant to O.C.G.A. § 48-5-342(c), the review of the 2022 PIKE County ad valorem tax digest has been performed by this Department. From that review, I have determined that the overall average assessment level of the assessments determined by the board of tax assessors for the 2022 tax digest is 29.71%, which deviates substantially from the proper assessment ratio of 40.00%.

In addition, if a county tax digest for its preceding digest review year was conditionally approved and the commissioner conditionally approves the digest for the next subsequent digest review year for the same or substantially the same reasons, the commissioner shall order the payment of \$5.00 per taxable parcel of real property located in the county. By approving the 2022 digest **CONDITIONALLY**, I am authorizing its use for the collection of taxes only on the condition that the cited deficiencies are corrected on the 2025 digest and that the specific \$5/parcel penalty of \$48,645 be timely paid within 60 days from the date of this Order.

O.C.G.A. § 48-5-349.2 provides that a notice of appeal to the attached order may be filed by the county governing authority with the Commissioner within 30 days after receipt of the Order by the board of tax assessors. The notice of appeal must state the basis of the appeal as being (1) the correctness of the Commissioner's determination that the digest does not meet the requirements of O.C.G.A. § 48-5-343, and/or (2) the adequacy of the time period which was available to the county to correct the prior deficiency in the digest. The county governing authority is authorized to appeal on the accuracy of the amount assessed, but only to the extent that such appeal is not based on the correctness of the information supplied to the Commissioner by the State Auditor pursuant to O.C.G.A. § 48-5-274.

A notice of appeal should be directed to:

Frank M. O'Connell, State Revenue Commissioner
Georgia Department of Revenue
1800 Century Boulevard, Suite 15300
Atlanta, Georgia 30345

Sincerely,

Frank M. O'Connell

Frank M. O'Connell
State Revenue Commissioner

Enc. Order regarding 2022 PIKE County Tax Digest

cc:

CHAIRMAN, PIKE COUNTY BOARD OF TAX ASSESSORS
CHAIRMAN, PIKE COUNTY BOARD OF COMMISSIONERS

TO: PIKE COUNTY TAX COMMISSIONER
CHAIRMAN, PIKE COUNTY BOARD OF TAX ASSESSORS
CHAIRMAN, PIKE COUNTY BOARD OF COMMISSIONERS

ORDER REGARDING 2022 PIKE COUNTY TAX DIGEST

WHEREAS the Commissioner of Revenue, State of Georgia, is charged with the duty of examining the tax digests of the counties filed in his office (O.C.G.A. § 48-5-342); and

WHEREAS the PIKE County digest for 2022 was submitted by the Tax Commissioner of PIKE County on 10/13/2022 for examination; and

WHEREAS the Commissioner must examine each digest for counties in a digest review year by August 1 of the next succeeding tax year or within 30 days after the State Auditor Furnishes the ratios to the Department pursuant to O.C.G.A. § 48-5-274, whichever comes later, to determine if the valuations of property for taxation purposes are reasonably uniform and equalized between counties and within counties (O.C.G.A. § 48-5-342, O.C.G.A. § 48-5-342.1); and

WHEREAS the Commissioner has utilized the information developed by the State Auditor for the classes of property appearing in the 2022 county digest as submitted and has reviewed the procedures in place in place in the office of the tax assessors; and

WHEREAS the Commissioner has found the following deficiencies:

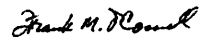
County	Class & Cite
PIKE	The Agricultural Median Ratio as measured in the report is 30.41% which is lower than the required minimum level of 36.00%.
	The Commercial Median Ratio as measured in the report is 29.60% which is lower than the required minimum level of 36.00%.
	The Industrial Median Ratio as measured in the report is 29.60% which is lower than the required minimum level of 36.00%.
	The Residential Median Ratio as measured in the report is 29.30% which is lower than the required minimum level of 36.00%.
	The final assessment of Utility Property as determined by the board of tax assessors is 29.63% which exceeds the limits of reasonable deviation from the required standard of 40.00%.

NOW THEREFORE, it is ordered:

1. that the 2022 tax digest of PIKE County, having not obtained the degree of uniformity and equalization that is required by law, is hereby **CONDITIONALLY APPROVED** as it has been submitted; and
2. there shall be assessed against the governing authority \$48,645, a penalty of \$5 per taxable real property located in the county as of 2022 pursuant to O.C.G.A-5-346(a)(2), and shall be paid to the Commissioner within 60 days from the date of this Order; and
3. based on the conditional approval of the 2022 county digest; the PIKE County Board of Tax Assessors shall take such action as is necessary, to satisfactorily correct the deficiencies specified in the Finding(s) listed above on the 2025 review year for PIKE County.

This the 09 day of January 2024.

Sincerely,



Frank M. O'Connell
State Revenue Commissioner