



Frank M. O'Connell  
State Revenue Commissioner

State of Georgia  
**Department of Revenue**  
Local Government Services Division  
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Jonathan K. Ussery  
Director

In Re: 2022 Pike County Tax Digest

**CONSENT ORDER**

This Consent Order (the "Consent Order") embodies the agreement between the Revenue Commissioner of the State of Georgia ("Commissioner") and the Pike County Board of Commissioners ("Pike County").

**SECTION I - BACKGROUND AND FACTS**

1. On January 23, 2024, the Revenue Commissioner entered an Order Regarding the 2022 Pike County Tax Digest (the "Order"), conditionally approving the 2022 Pike County Tax Digest and imposing on Pike County penalties totaling **Forty-Eight Thousand Six Hundred and Forty-Five Dollars (\$48,645.00) (the "Penalty")**.
2. On February 20, 2024, Pike County appealed the Order and the corresponding Penalty, challenging the correctness of the deficiencies cited in the Order.
3. Pike County and the Revenue Commissioner have concluded a Consent Order would address the deficiencies in the 2022 Pike County Tax Digest and establish criteria for the submission of future Digests.

**SECTION II - CONSENT AGREEMENT**

IT IS THEREFORE ORDERED AS FOLLOWS:

1. Pursuant to O.C.G.A. § 48-5-349.2(d)(2), the 2022 Pike County Tax Digest is conditionally approved by the Revenue Commissioner, provided Pike County faithfully and timely completes the terms of this Consent Order.
2. Pursuant to O.C.G.A. § 48-5-349.2(a)(2) the Penalty, authorized by O.C.G.A. § 48-5-346, is hereby deferred. The Penalty or some portion thereof shall be permanently waived by the Revenue Commissioner, provided Pike County faithfully and timely completes the terms of this Consent Order.

**Sales Ratio**

3. The Board of Assessors shall have corrected the following deficiencies:

<b><u>Class &amp; Cite</u></b>	<b><u>2022</u></b>	<b><u>Standard</u></b>
Agricultural MED	30.41	36.00 to 44.00
Commercial MED	29.60	36.00 to 44.00
Industrial MED	29.60	36.00 to 44.00
Residential MED	29.30	36.00 to 44.00
Utility EQ Ratio	35.06	36.00 to 44.00

cited by the Order before such time as the 2025 Digest becomes due, specifically ensuring the median or aggregate level of assessment for all classes of property (Residential, Agricultural, Commercial, and Industrial) for Pike County in 2025 fall within an acceptable range of 36.00 to 44.00 (10% of state mandated 40% assessment) as required by O.C.G.A. § 48-5-343 and Department Regulation 560-11-2-.56.

4. Pike County shall conduct ratio analysis, individually and overall, for each of the classes of property (Residential, Agricultural, Commercial, and Industrial) to ensure equity and uniformity of assessment. Pike County shall utilize sales ratio analysis to ensure accuracy of the areas being reappraised. The County shall perform such analysis annually to maintain schedules at an acceptable level pursuant to O.C.G.A. § 48-5-263(b)(9) and Rule 560-11-10.09(5) of the Appraisal Procedures Manual (APM). Such ratio analysis shall be presented to the Pike County Board of Assessors for approval prior to implementation.

### **General Procedures**

5. Pike County shall make available to the Board of Assessors the necessary support, in the form of equipment, personnel, office space, supplies, reliable transportation, and software to ensure approval of the 2025 Tax Digest in accordance with the terms of this Consent Order. Pike County Board of Assessors shall document and approve all requests in writing to the Governing Authority for departmental needs.
6. The Chief Appraiser shall develop a formal documented plan, Request for Proposal (RFP), redefining the scope of work for the appraisal staff. Such RFP shall develop a comprehensive written revaluation plan which includes, but is not limited to, a full physical review of all real property. Such RFP shall incorporate staff responsibilities with clear objectives, directions and expectations, timelines for completion, quality checks by the Chief Appraiser, and monthly reports and productivity measures submitted to the Pike County Board of Assessors. This RFP is ground-up development starting with a mission statement, plan of action, training schedule, scope of work, and productivity measures, and ending with project review of best practices to aid in successful future projects.

### **Sales Qualification Procedures**

7. The appraisal staff shall review the sales allocation process and properly allocate sales when allocation is needed. The allocation process shall be used specifically for “improved after sale” sales to accurately calculate the one-year arm’s length transaction value. Multi-parcel sales shall be checked as “Arm’s Length” if the sale meets the definition of arm’s length pursuant to O.C.G.A § 48-5-2.

### **Appraisal Information**

8. The Board of Assessors shall ensure the fair market value of all existing and newly constructed improvements and additions are added to the Pike County Tax Digest in compliance with O.C.G.A. § 48-5-2(3), O.C.G.A. § 48-5299(c), and Department Regulation 560-11-10-.02(n).
9. The County shall apply a market risk factor to all construction in progress to reflect the risk in the market which may exist when a property owner attempts to sell a property which is less than 100% complete pursuant to Department Regulation 560-11-10-.09(4)(d)(2).
10. The Board of Assessors shall provide for a systematic revaluation of all residential real property in compliance with the Appraisal Procedures Manual (APM). Such systematic revaluation shall include a physical, in-person review of all residential real property parcels at least once every three (3) years as recommended in Department Regulation 560-11-10-.09(2)(d)4(iii) to ensure property information records are current and the deficiencies cited in the 2022 Digest are corrected by the time the 2025 Digest is submitted to the Revenue Commissioner.

11. Pike County shall input review date into the Computer Assisted Mass Appraisal (CAMA) system upon completion of the appraisal inspection. A complete appraisal inspection will include photos of improvements when access is available. Pike County shall ensure such systematic revaluation is uniformly and consistently applied across all parts of the County and residential property is assessed at acceptable levels as required by O.C.G.A. § 48-5-7 and Department Regulation 560-11-2-.56.
12. The Board of Assessors shall have the 2025 Digest and all supporting documentation submitted to the Tax Commissioner's Office (TCO) by July 15, 2025, as mandated in O.C.G.A. 48-5-302, of each tax year, for the TCO to immediately forward one copy of the completed Digest to the Revenue Commissioner for examination and approval.

### **Schedules**

13. The Board of Assessors shall ensure the APM is followed, on all classes of properties (Residential, Agricultural, Commercial, and Industrial) pursuant to the terms of this Consent Order, specifically by updating both the land valuation tables and improvement cost tables, which shall include reviewing all improvement sketches, details, and characteristics for accuracy, to reflect fair market value of properties as provided in Department Regulation 560-11-10-.09(1)(d)2(i).
14. The Pike County Chief Appraiser shall enhance the field instruction manual for all properties including but not limited to residential and commercial/industrial to give the appraisal staff sufficient guidance regarding the grading of the quality of construction and data characteristic collection of structures, including photos, for residential, agricultural, and commercial/industrial properties as mandated in O.C.G.A. § 48-5-264(a)(3). The County shall adopt a written policy including guidelines for on-site property inspections for Appraisal Staff to utilize when measuring and listing property in the County.
15. The County shall develop updated cost tables for all residential and agricultural improvements, including but not limited to, the base cost, exterior wall, foundation, floor structure, heating and cooling, roofing, fireplaces, plumbing, etc., basements, and appendages. The County shall review grades and depreciation on residential structures.
16. The County shall develop updated cost tables for all Commercial/Industrial use types in the County utilizing information gathered from local contractors for base rates for use types, construction types (Framing and Walls), area perimeter, and wall height. The County shall also review use type description and ensure uniform application for the use types in Pike County. The County shall review grades and depreciation on commercial/industrial structures. In addition, adjustments shall be made for heating and cooling and floor finish,

etc. Extra features shall be verified and added appropriately based on updated commercial/industrial cost tables. In addition, the appraisal staff shall measure, list, and value all accessory items pertinent to the use of the commercial/industrial property. Staff shall review any inconsistencies existing in commercial structures with regards to the assignment of “use types.” Measurements for all commercial buildings shall be verified. The County shall restructure the “commbase” file to include one entry for each use code instead of by section and frame type for ease of data entry. Construction type shall be used to adjust for framing.

17. Pike County shall review the accessory tables and ensure cost information reflects current market values, adjusting for contributory value, for all Residential, Agricultural, Commercial, and Industrial improvements. The County shall verify accuracy of dimensions and areas for all accessory improvements in the CAMA program. All accessory improvements valued at \$1 shall be reviewed to ensure a contributory value be assigned based on fair market value.
18. The Board of Assessors shall update the base depreciation years (Residential, Commercial, MFG Housing, Accessory) and review the assigned effective age to all improvements to ensure improvements have the proper amount of accrued depreciation applied for modernization, rehabilitation, normal maintenance, or lack of normal maintenance as defined in Department Regulation Rule 560-11-10-.02 (1)(d). Pike County shall analyze and update the depreciation factors from a current market analysis to ensure depreciation schedules may be applied appropriately. In addition, base depreciation years shall be kept current and updated periodically as the market dictates. During the three-year physical review cycle, the County shall update and correctly apply a more accurate effective age when applying physical depreciation based on condition for maintenance or lack of maintenance for all improvements which have been renovated.
19. Pike County shall review all functional and obsolescence factors applied and archive documentation regarding such depreciation in the WinGAPSQL property record for each parcel as defined in Department Regulation Rule 560-11-10-.02 (1)(d).
20. The Board of Assessors shall analyze the market for current residential geographic neighborhoods by grouping similar market areas of homogenous properties and develop market adjustments for improvements or land when warranted as defined in Department Regulation 560-11-10-.09(3)(b)2(iii). Such definitions for homogenous neighborhoods shall reflect the specific area and be easily recognizable to assist in public understanding. The Chief Appraiser shall review the factor adjustments applied for accuracy to structures for residential, agricultural, and commercial/industrial properties to better analyze the marketability of the properties based on location.
21. Pike County shall develop urban land schedules using Front Foot, Square Foot, Acre, Lot or Site, and Units Buildable as defined in Department Regulation 560-11-10-.09(3)(c)1.(i). Pike County shall develop a base rate for each subdivision or area. Such base rate and any

influence adjustments shall be defined, including how the influence adjustment was developed and shall be uniformly applied.

22. Perform a study to analyze, quantify, and define influence adjustments (i.e., road type, access, location, topography, other, etc.) with documentation available for consistent application.
  - The appraisal staff shall be trained to perform ratio analysis and update land schedules for neighborhoods and areas for residential, commercial/industrial, and properties.
  - Review urban land schedules to make recommendations to the Board of Assessors for approval.
  
23. The Chief Appraiser shall develop a rural land schedule for small and large tracts, including the development of factors for absorption as defined in Department Regulations 560-11-10-.09(3)(b)2(i), (ii), (iii), (iv), and (v). A large acreage tract model should be based on soil productivity using current soil information from the Natural Resource Soil Conservation Service applying up to nine productivity classifications with different base rates for each productivity level based on market analysis. The base rate for each productivity level based on soils shall be derived from agricultural market sales. In addition, Accessibility/Desirability modifiers and adjustments shall be developed and rounded to four decimals of accuracy (e.g., 1.000). Pike County shall ensure the land schedule documentation prepared by the appraisal staff clearly demonstrates how the land schedule is applied and explain its limitations pursuant to Department Regulations 560-11-10-.09(3)(b)2(i), (ii), (iii), (iv), and (v). The County shall not use a neighborhood market adjustment field “Rurlandadj” to adjust rural land markets. These market adjustments shall be taken care of with the accessibility ratings.
  
24. If data is available, the appraisal staff shall develop income models for utilization in WinGAPSQL’s income module by the following procedures:
  - Seek out sales information needed to develop capitalization rates;
  - Appraisers assigned to commercial property shall have the training necessary to develop income model schedules in the WinGAPSQL system;
  - Commercial appraisal staff shall review the income models to ensure accuracy of elements of comparability and shall review all properties for adjustment when personal property is included;
  - Commercial appraisal staff shall have the ability to generate the necessary reports to perform their appraisal duties; and
  - Appraisal staff shall link Personal Property Accounts with the Real Property Parcels.

Income analysis information shall be entered into the CAMA system at the parcel level for more efficient means of retrieval.

### **CAMA Systems/ Software/ Training**

25. Pike County shall schedule with the Department of Revenue, through the Georgia Certification program or Carl Vinson Institute, training on the CAMA system utilized by the Board of Assessors of Tax Assessors for the purpose of developing annual property valuations. Such training shall include a Basic Data Entry course, to enhance the application and capabilities of the CAMA system, to be completed at the next available offering as well as Technical Report Writing course which will assist with the analysis in correcting any deficiency found in the state mandated evaluation cycle. In addition, Pike County is highly encouraged to attend skill building courses offered through the Georgia Certification Program for Course IVA Valuation of Urban land and Course IVB Valuation of Rural Land, to develop and maintain land schedules. It is further suggested Pike County Appraisal staff attend the newly required Course VII: Appeals Procedure covering the appeal procedures process for Ad Valorem Tax appeals. It is recommended the Appraisal staff and Board of Assessors members shall continue to attend the Exempt Properties Workshop in the Georgia Certification Program for Tax Assessors and Appraisers to review the stratum classification applied to exempt properties, as well.
26. Pike County shall maintain any information used in the development of schedules on the server.
27. It is suggested installing Microsoft SQL Server Management Studio (SSMS) and Microsoft SQL Server Reporting Services (SSRS) software on selected workstations, at the Chief Appraisers discretion, to assist with efficiency in retrieving data reports for analysis to correct the deficiencies.

### **Appeal Process**

28. The appraisal staff shall review any appeal prior to its appearance before the Board of Assessors of Equalization. The County shall allow proper due process before a Board of Assessors of Equalization, Hearing Officer, Arbitrator, or Superior Court. Sending corrected notices by reducing grades or depreciation to alleviate appeals is improper unless matter of fact or error of manifest. The current process does not allow due process to the taxpayers of the County along with the taxpayer's ability to receive the benefit of a "frozen value" as provided in O.C.G.A. § 48-5-299 (c). The Appraisal staff shall ensure O.C.G.A. § 48-5-299 (c) is properly applied and tracked, along with documenting any reason for the freeze being removed.

### **Mapping**

29. Pike County shall continue to obtain updated digital aerial photography and maintain the County tax maps to accurately reflect changes in real property boundaries. In addition, all mapping records shall be reviewed to reconcile GIS parcel data with WinGAP appraisal data, so each parcel record has a corresponding record in each system pursuant to O.C.G.A. § 48-5-263(b)(2). Pike County shall review the current GIS Soil Layer and, if outdated, obtain the most recent soil survey from the Natural Resources Conservation Service and apply the correct soil productivity delineation for all properties, rural and urban land,

subject to the Conservation Use and Forest Land Protection Act of 2008 as defined in Department Regulation 560-11-6-.04.

30. The appraisal staff shall review the parcels adjoining tax district lines and verify those parcels are appropriately taxed in the correct taxing jurisdiction. Appraisal staff, GIS staff, and municipal representatives shall work together annually, before the Digest is compiled, to ensure all real and personal property records reflect accurate tax district codes, thereby providing each tax jurisdiction with the best information available for establishing annual millage rates and ensuring error-free billing and tax distribution.

#### **Timber**

31. Pike County shall continue to obtain reliable information from the buyer or seller or from specially trained data collectors who have estimated volumes from a visual on-site inspection or from an aerial survey when standing timber is included in sale pursuant to Department Regulation 560-11-10-.09(3)(b)2(v). The County shall continue to ensure the value of merchantable and pre-merchantable timber is extracted from the sale price as per Department Regulation on an annual basis and ensure that SB 346 (One-year sales cap) is appropriately applied pursuant to Department Regulation 560-11-10-.09(3)(b)2(v).

#### **Staffing**

32. Pike County shall continue to employ a qualified full-time Chief Appraiser as mandated in O.C.G.A. § 48-5-264(a).
33. Pike County shall maintain a professional appraisal staff as required by law. Immediately following the date of the execution of this Consent Order, it is recommended Pike County contract with a vendor due to the limited time available to complete this consent order by the time the 2025 Digest becomes due.

#### **Tax Assessors**

34. Pike County shall ensure a qualified Board of Assessors is maintained by requiring each member of the Board of Assessors to keep current with the education requirements of O.C.G.A. § 48-5-291. Pike County shall, at the time any vacancy occurs on the Board of Assessors, appoint, or reappoint a qualified member to fill any such vacancy immediately, within 45 days of the occurrence of the vacancy and ensure each appointed or reappointed member has taken the oath required by O.C.G.A. § 48-5-293.

#### **Covenants**

35. Conservation Easements shall be valued in the Rural Land Module in the Computer Assisted Mass Appraisal (CAMA) system, except when the property more appropriately corresponds to the Urban land Schedule.
36. Appraisal Staff shall review the application to confirm all applicable sections are completed, with the application signed by the property owner and/or legal authorized agent and verify the signature is notarized. Each application shall have a date of application and when it was received in office or postmarked by the U.S. Postal Service. All applications



and relevant documentation and recommendations shall be presented to the PCBTA for approval or denial with each application signifying as such, dated, signed by a Board of Assessors member and the full application recorded in the Pike County Clerk of Courts office.

37. Pike County shall review all renewal and new Specialized Assessment properties to verify improvements used for Agricultural purposes or used for productions storage are designated V class per O.C.G.A. § 48-5-7.4(A). Such property includes the value of tangible property permanently affixed to the real property which is directly connected to such owner's production of agricultural products or timber and which is devoted to the storage and processing of such agricultural products or timber from or on such real property.
38. Tax officials shall verify the J codes and F codes each year during the Digest submission process.
39. Pike County shall adhere to specialized assessment timeframes as specified in law and strictly adhere to such timeframes in performance with their duties. The timeframes for each type of application differs. Preferential applications may be accepted from January 1 through April 1 (O.C.G.A. § 48-5-7.1(k)). CUVA applications may be accepted from January 1 through April 1 and during the 45-day appeal period (O.C.G.A. § 48-5-7.4(j)(1)). FLPA applications may be accepted from January 1 through the end of the 45-day appeal period, and at any time an appeal is still active (O.C.G.A. § 48-5-7.1(j)(1)). This is to include proper notification of such programs and their breaches, renewals, expirations, as required by law.
40. The Board of Assessors shall adhere to the breach penalty amounts as stated in the statutes provided in O.C.G.A. § 48-5-7.1, 48-5-7.4, and 48-5-7.7 specialized assessment covenants. The Board of Assessors has no authority to amend breach amounts otherwise.

### **Manufactured Housing**

41. It is suggested in addition to NADA, cost tables be updated to fair market value and used when pertinent to supplement where NADA does not give Fair Market Value (FMV) as recommended in Department Regulation 560-11-9.07(3) & (a), (b), and (c). In addition, the addons table used for outbuildings such as garages, additions, porches, decks etc. should be updated to reflect local market.
42. Pike County shall include all manufactured housing within its three-year physical review cycle to maintain accurate records and property characteristics. The appraisal staff shall enter the data into its CAMA system to aid in identification and verification of manufactured homes during field inspection. The County Governing Authority shall review Senate Bill 193 and adopt a resolution stating the County position on whether it will no longer require mobile/manufactured homes to procure and display decals.

43. All manufactured housing shall be uniformly valued equitably regardless of its listing on the Manufactured Housing Digest (pre-bill homes) or the Tax Digest, whether it be NADA or cost schedule with appropriate depreciation. The manufactured homes which currently have an override value shall be field reviewed to confirm the override is still appropriate.

#### **Exempt Property**

44. Pike County shall review and approve the Exempt Digest annually as required by O.C.G.A. § 48-5-263. Pike County shall ensure all exempt properties are measured, documented, appropriately listed with classification, and valued on the Tax-Exempt Digest.

#### **Personal Property**

45. Pike County shall perform desk reviews, desk audits, and detailed audits of personal property accounts as recommended in Department Regulations 560-11-10-.08(4)(d). The audit selection criteria shall be revised to maximize the number of personal property returns to be reviewed or audited with existing resources. The criteria shall be fair, unbiased, and developed consistent with requirement of O.C.G.A. § 48-5-299. The County shall revise the Policy and Procedure Manual to comply with the APM Rule 560-11-10-.08 (4)(e) providing all personal property accounts shall be reviewed or audited at least once every three years. After approval by the BOA, the County shall also perform detailed audits by obtaining the services of a vendor along with the current desk reviews and audits being performed. Such discoveries and value shall be tracked and captured in an Excel spreadsheet. A contracted vendor and approved audit selection criteria shall be in place by submission of the 2025 Tax Digest.
46. It is recommended to allow the personal property appraiser to focus full-time solely on the discovery, valuation, auditing, and data entry of personal property, rather than assisting with real property. The abundance of other tasks assigned relating to real property will not allow the appraiser to properly complete the proper review, verification, and discovery of personal property. Also, allowing the personal property appraiser to attend courses which would better provide the understanding and application of discovery and valuation methods would be beneficial to the Board of Assessors. The personal property appraiser shall attend additional educational opportunities relating to the review and verification of personal property such as The Georgia Certification Program's Basic Accounting Workshop.
47. It shall be the responsibility of the Pike County Board of Assessors to ensure all returns are mailed out annually, to all personal property accounts, within the appropriate timeframe. It is recommended the process of annually mailing out returns be completed by December 31<sup>st</sup> of the previous year.
48. The County shall reappraise all personal property accounts annually. Regardless of the classification of personal property, all property owners are entitled to a uniform valuation.

49. Marine ABOS schedules must be approved by the Board of Assessors and documented in the meeting minutes to ensure marine equipment is uniformly appraised. In addition, appraisal staff shall select a valuation schedule for the proper extraction of marine trailers which are included in the ABOS valuation.
50. Aircraft personal property pricing guides and schedules must be approved by the Board of Assessors and documented in the meeting minutes. As outlined in Rule 560-11-10-.08 (6) of the APM, appraisal staff shall present the resulting proposed assessment, along with all supporting documentation to the Board of Assessors for an assessment to be made by the Board of Assessors to ensure proper valuation of aircraft.
51. Appraisal staff shall follow the guidelines established in Rule 560-11-10-.08 (1)(c)(2) of the APM after the reconciliation of any Freeport application. The application, and staff recommendations, along with any supporting documentation, shall be forwarded to the Board of Assessors. Appraisal staff shall submit Freeport applications to the Board of Assessors for the approval or denial, and document action taken in the meeting minutes. Freeport Applications shall be signed by the chairman of the Board of Assessors as approved or disapproved. When appraisal staff recommends the denial of a Freeport application, in whole or part, reasons for this recommendation shall be included. The minutes shall properly capture accounts submitted for approval and denial.
52. The 2025 Pike County Tax Digest shall be submitted to the Revenue Commissioner in compliance with all state laws and regulations.
53. For the year 2025, the Board of Assessors shall send to the Revenue Commissioner for review, by way of the Local Government Services Division, a copy of its annual budget request made to Pike County.
54. For the year 2025, Pike County, upon approving the annual Pike County budget, shall send a copy of such budget to the Revenue Commissioner by way of the Local Government Services Division.

### **SECTION III – REPORTING**

#### **IT IS FURTHERED ORDERED AS FOLLOWS:**

1. For each quarter up to and until Pike County submits its 2025 Tax Digest, beginning with the first quarter following the quarter this Order is consented to by all parties, Pike County shall submit to the Revenue Commissioner, by way of the Local Government Services Division and within fifteen (15) days after the end of each quarter, a written quarterly report. Each quarterly report shall summarize the following:

- a. Any personnel or staffing changes in the Board of Assessors, the status of training, and an explanation of the circumstances behind any loss in personnel or resources affecting the Board of Assessors not previously reported to the Revenue Commissioner.
  - b. The status of the physically reviewed areas and timelines for completion;
  - c. The status of the data entry of new construction discovered from physical review;
  - d. The status of the valuations in progress for each class of property;
  - e. The results of sales assessment ratio studies analyzing the valuations completed for each class of property; and
  - f. A financial report reflecting the itemized expense activity of the Board of Assessors for the current quarter and year to date, budgeted amounts for the current quarter and year to date, and the variance of actual expenditures to budgeted expenditures for the current quarter and year to date.
2. Within thirty (30) days of receipt of each such quarterly report, the Revenue Commissioner may notify Pike County if such report fails to comply with this subsection in any respect, including, but not limited to, its format.

#### **SECTION IV - PENALTIES and STATE ASSESSMENT RECOVERY**

BE IT FURTHER RESOLVED:

1. In the event Pike County fails to substantially complete the terms or conditions set forth in this Consent Order, there shall be assessed against Pike County a penalty of **Five Hundred dollars (\$500.00) per working day**, until the conditions set forth are accomplished, the total of which shall not exceed the amount of the Penalty deferred by this Consent Order. The deadline for completing any term or condition in this Consent Order shall be such time as the 2025 Digest becomes due pursuant to O.C.G.A. § 48-5-205, unless otherwise expressly noted in this Consent Order. Any penalty assessed will be evaluated on a case-by-case basis by the Revenue Commissioner considering all information submitted by the County.
2. As permitted by O.C.G.A. § 48-5-349.2(a)(2) and the terms of this Consent Order, nothing contained herein is intended to prevent Pike County from requesting, or the Revenue Commissioner from granting, in writing and signed by the Revenue Commissioner, a waiver of any penalty set forth in this Consent Order if, in the Revenue Commissioner's judgment, Pike County's failure to comply with this Consent Order is not unreasonable under the circumstances.

**SECTION V SIGNATURES**

There having been no other grounds raised in this appeal, all other provisions of the Revenue Commissioner's order conditionally approving the 2022 Pike County Tax Digest remain in effect.

The terms of this agreement are in accordance with current law and will be subject to review and renegotiation as appropriate shall legislative amendments affect the Digest review and approval process prior to the expiration of this agreement.

It is so ordered this 8<sup>th</sup> day of July, 2024.

Consented to by:

PIKE COUNTY

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

GEORGIA DEPARTMENT OF REVENUE

By: \_\_\_\_\_

Name: Frank M. O'Connell

Title: Commissioner