

Criterion 1C

Inherent Value

Source: Property Tax Digests, Georgia Department of Revenue

Step 1

Go to <https://sso.dor.ga.gov/>



Step 2

Under Property Tax, click **Digest Summaries**.



Home Motor Vehicles Property Tax Other Services

Georgia Department of Revenue County Services Portal



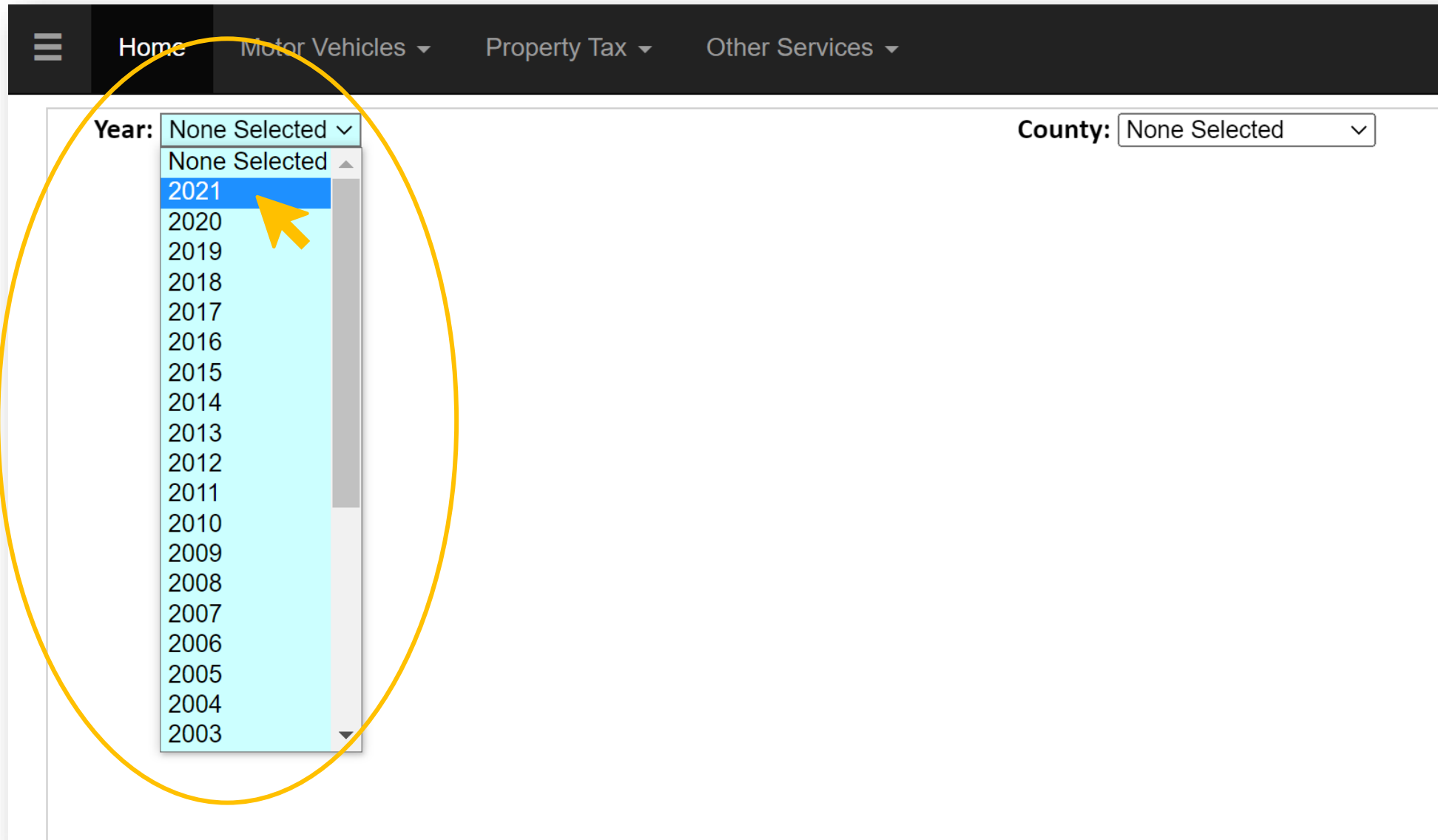
Motor Vehicles Property Tax Others

- Titles & Registrations
- Tag Inventory
- Digest Summaries
- GCP Online
- County Services

<https://sso.dor.ga.gov/#menu>

Step 3

Under **Year**, select the most recent year available.

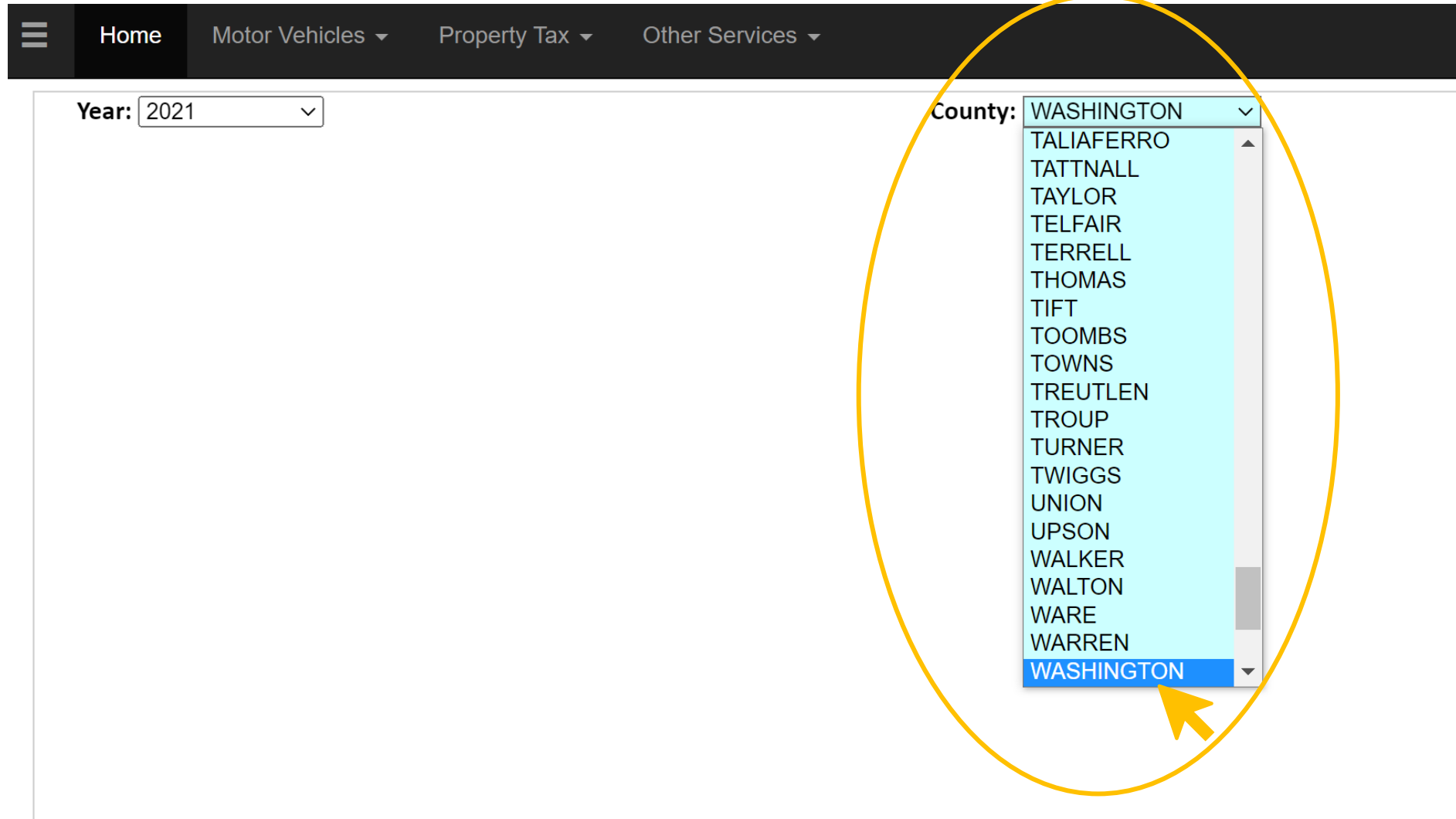


The screenshot shows a web application interface with a dark navigation bar at the top containing a menu icon, 'Home', 'Motor Vehicles', 'Property Tax', and 'Other Services'. Below the navigation bar, there are two dropdown menus: 'Year' and 'County'. The 'Year' dropdown menu is open, showing a list of years from 2003 to 2021. The year '2021' is highlighted in blue, and a yellow arrow points to it. A yellow circle highlights the entire 'Year' dropdown menu. The 'County' dropdown menu is currently set to 'None Selected'.

Year	County
None Selected	None Selected
2021	None Selected
2020	None Selected
2019	None Selected
2018	None Selected
2017	None Selected
2016	None Selected
2015	None Selected
2014	None Selected
2013	None Selected
2012	None Selected
2011	None Selected
2010	None Selected
2009	None Selected
2008	None Selected
2007	None Selected
2006	None Selected
2005	None Selected
2004	None Selected
2003	None Selected

Step 4

Under **County**, select your county. We will use **Washington County** as an example.



The screenshot shows a web application interface with a dark navigation bar at the top containing a menu icon, 'Home', 'Motor Vehicles', 'Property Tax', and 'Other Services'. Below the navigation bar, there is a 'Year:' dropdown menu set to '2021' and a 'County:' dropdown menu. The 'County:' dropdown menu is open, displaying a list of counties: WASHINGTON, TALIAFERRO, TATTNALL, TAYLOR, TELFAIR, TERRELL, THOMAS, TIFT, TOOMBS, TOWNS, TREUTLEN, TROUP, TURNER, TWIGGS, UNION, UPSON, WALKER, WALTON, WARE, and WARREN. The 'WASHINGTON' option at the bottom of the list is highlighted in blue, and a yellow arrow points to it. A yellow circle highlights the entire dropdown menu area.

Year:	County:
2021	WASHINGTON
	TALIAFERRO
	TATTNALL
	TAYLOR
	TELF AIR
	TERRELL
	THOMAS
	TIFT
	TOOMBS
	TOWNS
	TREUTLEN
	TROUP
	TURNER
	TWIGGS
	UNION
	UPSON
	WALKER
	WALTON
	WARE
	WARREN
	WASHINGTON

By default, you will see the tax digest for the whole county.

☰
Home
Motor Vehicles ▾
Property Tax ▾
Other Services ▾

Year:
County:
District:

GEORGIA DEPARTMENT OF REVENUE Local Government Services Division County Digest Section	2021 TAX DIGEST CONSOLIDATED SUMMARY
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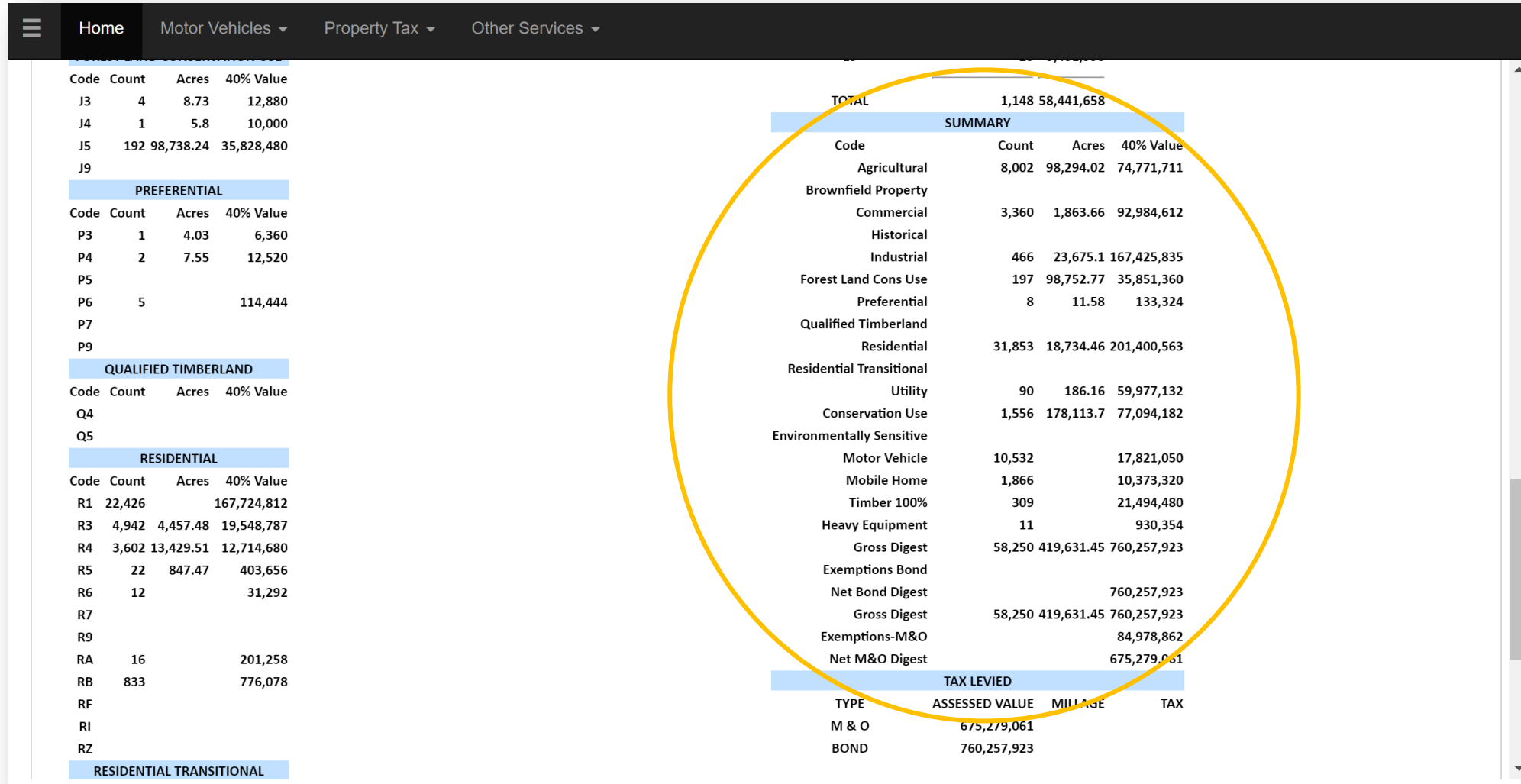
County:WASHINGTON County #:150 Tax District:WASHINGTON COUNTY
 Dist #: 00 Assessment %: 040 Tot Parcels:12951

<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="4" style="background-color: #ADD8E6;">AGRICULTURAL</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">Acres</th> <th style="font-size: x-small;">40% Value</th> </tr> <tr><td>A1</td><td>5,514</td><td></td><td>33,408,132</td></tr> <tr><td>A3</td><td>74</td><td>169.85</td><td>151,916</td></tr> <tr><td>A4</td><td>357</td><td>4,126.83</td><td>2,515,634</td></tr> <tr><td>A5</td><td>1,129</td><td>93,997.34</td><td>37,754,455</td></tr> <tr><td>A6</td><td>924</td><td></td><td>941,189</td></tr> <tr><td>A7</td><td></td><td></td><td></td></tr> <tr><td>A9</td><td>4</td><td></td><td>385</td></tr> <tr><td>AA</td><td></td><td></td><td></td></tr> <tr><td>AB</td><td></td><td></td><td></td></tr> <tr><td>AF</td><td></td><td></td><td></td></tr> <tr><td>AI</td><td></td><td></td><td></td></tr> <tr><td>AZ</td><td></td><td></td><td></td></tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><th colspan="4" style="background-color: #ADD8E6;">BROWNFIELD PROPERTY</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">Acres</th> <th style="font-size: x-small;">40% Value</th> </tr> <tr><td>B1</td><td></td><td></td><td></td></tr> <tr><td>B3</td><td></td><td></td><td></td></tr> <tr><td>B4</td><td></td><td></td><td></td></tr> <tr><td>B5</td><td></td><td></td><td></td></tr> <tr><td>B6</td><td></td><td></td><td></td></tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><th colspan="4" style="background-color: #ADD8E6;">COMMERCIAL</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">Acres</th> <th style="font-size: x-small;">40% Value</th> </tr> </table>	AGRICULTURAL				Code	Count	Acres	40% Value	A1	5,514		33,408,132	A3	74	169.85	151,916	A4	357	4,126.83	2,515,634	A5	1,129	93,997.34	37,754,455	A6	924		941,189	A7				A9	4		385	AA				AB				AF				AI				AZ				BROWNFIELD PROPERTY				Code	Count	Acres	40% Value	B1				B3				B4				B5				B6				COMMERCIAL				Code	Count	Acres	40% Value	<table style="width: 100%; border-collapse: collapse;"> <tr><th colspan="4" style="background-color: #ADD8E6;">CONSERVATION USE</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">Acres</th> <th style="font-size: x-small;">40% Value</th> </tr> <tr><td>V3</td><td>8</td><td>143.92</td><td>83,596</td></tr> <tr><td>V4</td><td>232</td><td>3,837.52</td><td>2,337,460</td></tr> <tr><td>V5</td><td>1,316</td><td>174,132.26</td><td>74,673,126</td></tr> <tr><td>V6</td><td></td><td></td><td></td></tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><th colspan="4" style="background-color: #ADD8E6;">ENVIRONMENTALLY SENSITIVE</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">Acres</th> <th style="font-size: x-small;">40% Value</th> </tr> <tr><td>W3</td><td></td><td></td><td></td></tr> <tr><td>W4</td><td></td><td></td><td></td></tr> <tr><td>W5</td><td></td><td></td><td></td></tr> </table> <table style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr><th colspan="4" style="background-color: #ADD8E6;">PROPERTY EXEMPTIONS</th></tr> <tr> <th style="font-size: x-small;">Code</th> <th style="font-size: x-small;">Count</th> <th style="font-size: x-small;">M&O</th> <th style="font-size: x-small;">Bond</th> </tr> <tr><td>SA</td><td>3</td><td>17,141</td><td></td></tr> <tr><td>SB</td><td></td><td></td><td></td></tr> <tr><td>SF</td><td>16</td><td>15,506,987</td><td></td></tr> <tr><td>SH</td><td></td><td></td><td></td></tr> <tr><td>SJ</td><td>192</td><td>14,204,764</td><td></td></tr> <tr><td>SP</td><td>1,034</td><td>764,648</td><td></td></tr> <tr><td>SN</td><td></td><td></td><td></td></tr> <tr><td>ST</td><td></td><td></td><td></td></tr> <tr><td>SV</td><td>1,551</td><td>37,299,550</td><td></td></tr> <tr><td>SW</td><td></td><td></td><td></td></tr> </table>	CONSERVATION USE				Code	Count	Acres	40% Value	V3	8	143.92	83,596	V4	232	3,837.52	2,337,460	V5	1,316	174,132.26	74,673,126	V6				ENVIRONMENTALLY SENSITIVE				Code	Count	Acres	40% Value	W3				W4				W5				PROPERTY EXEMPTIONS				Code	Count	M&O	Bond	SA	3	17,141		SB				SF	16	15,506,987		SH				SJ	192	14,204,764		SP	1,034	764,648		SN				ST				SV	1,551	37,299,550		SW			
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Step 5

Scroll down until you see the **SUMMARY** portion on the right.

Tax digest for Washington County as a whole



The screenshot shows a web-based interface for a tax digest. The top navigation bar includes 'Home', 'Motor Vehicles', 'Property Tax', and 'Other Services'. The main content area is divided into several sections:

- Code Count Acres 40% Value** table with rows J3, J4, J5, and J9.
- PREFERENTIAL** section with a table for codes P3 through P9.
- QUALIFIED TIMBERLAND** section with a table for codes Q4 and Q5.
- RESIDENTIAL** section with a table for codes R1 through RZ.
- RESIDENTIAL TRANSITIONAL** section.

On the right side, a **SUMMARY** table is circled in yellow. It lists various property codes and their corresponding counts, acres, and 40% values. The table is structured as follows:

Code	Count	Acres	40% Value
TOTAL	1,148	58,441.658	
SUMMARY			
Agricultural	8,002	98,294.02	74,771,711
Brownfield Property			
Commercial	3,360	1,863.66	92,984,612
Historical			
Industrial	466	23,675.1	167,425,835
Forest Land Cons Use	197	98,752.77	35,851,360
Preferential	8	11.58	133,324
Qualified Timberland			
Residential	31,853	18,734.46	201,400,563
Residential Transitional			
Utility	90	186.16	59,977,132
Conservation Use	1,556	178,113.7	77,094,182
Environmentally Sensitive			
Motor Vehicle	10,532		17,821,050
Mobile Home	1,866		10,373,320
Timber 100%	309		21,494,480
Heavy Equipment	11		930,354
Gross Digest	58,250	419,631.45	760,257,923
Exemptions Bond			
Net Bond Digest			760,257,923
Gross Digest	58,250	419,631.45	760,257,923
Exemptions-M&O			84,978,862
Net M&O Digest			675,279,061
TAX LEVIED			
TYPE	ASSESSED VALUE	MILLAGE	TAX
M & O	675,279,061		
BOND	760,257,923		

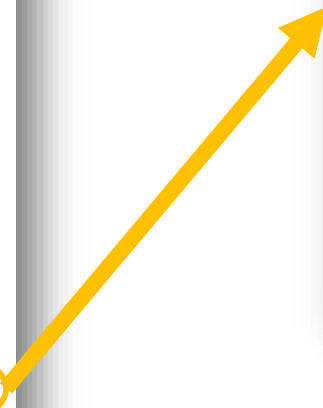
Step 6

Find Gross Digest value under the column **40% Value**. Enter this value in your spreadsheet for Criterion 1C, under Column B.

SUMMARY			
Code	Count	Acres	40% Value
Agricultural	8,002	98,294.02	74,771,711
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Exemptions-M&O			84,978,862
Net M&O Digest			675,279,061

Spreadsheet table

B
Gross Digest
\$ -



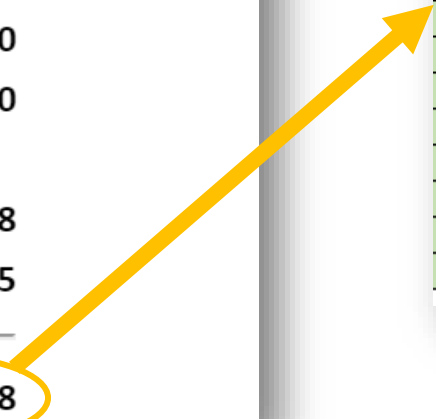
Step 7

Scroll up to find the **EXEMPT PROPERTY** portion. Find the total for Tax Exempt Digest under **40% Value**. Enter this value into your spreadsheet for Criterion 1C, under Column C.

EXEMPT PROPERTY		
Code	Count	40% Value
E0	19	274,524
E1	384	30,881,183
E2	546	12,222,274
E3	73	478,072
E4	44	109,992
E5	20	3,428,660
E6	35	5,563,570
E7		
E8	2	51,388
E9	25	5,431,995
TOTAL	1,148	58,441,658

Spreadsheet table

C
Tax Exempt Digest



Step 8

Repeat steps 4-7 for each city, as well as for the Incorporated Area of the county and the Unincorporated Area of the county.

Scroll back up to the top. Find the **District** dropdown on the top right and select the appropriate jurisdiction.

The screenshot shows the Georgia Department of Revenue website interface. At the top, there are navigation links: Home, Motor Vehicles, Property Tax, and Other Services. Below these are filters for Year (2021), County (WASHINGTON), and District (WASHINGTON COUNTY). A yellow circle highlights the District dropdown menu, which is open and showing a list of jurisdictions. A yellow arrow points to 'DAVISBORO', which is highlighted in blue. The list includes: WASHINGTON COUNTY, WASHINGTON COUNTY, STATE, SCHOOL, COUNTY INCORPORATED, DAVISBORO, DEEPSTEP, HARRISON, OCONEE, RIDDLEVILLE, SANDERSVILLE, TENNILLE, COUNTY UNINCORPORATED, COUNTY WIDE DEVELOPMENT AUTH, and COUNTY WIDE HOSPITAL BOND.

GEORGIA DEPARTMENT OF REVENUE
Local Government Services Division
County Digest Section

County:WASHINGTON County #:150 Tax District:WASHINGTON COUNTY
Dist #: 00 Assessment %: 040 Tot Parcels:1,951

AGRICULTURAL			
Code	Count	Acres	40% Value
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A6	924		941,189
A7			
A9	4		385
AA			
AB			
AF			
AI			
AZ			

CONSERVATION			
Code	Count	Acres	40% Value
V3			
V4			
V5	1		
V6			

ENVIRONMENTALLY SENSITIVE			
Code	Count	Acres	40% Value
W3			
W4			
W5			

PROPERTY EXEMPTIONS			
Code	Count	M&O	Bond
SA	3	17,141	
SB			