



2014 WinGAP Conference

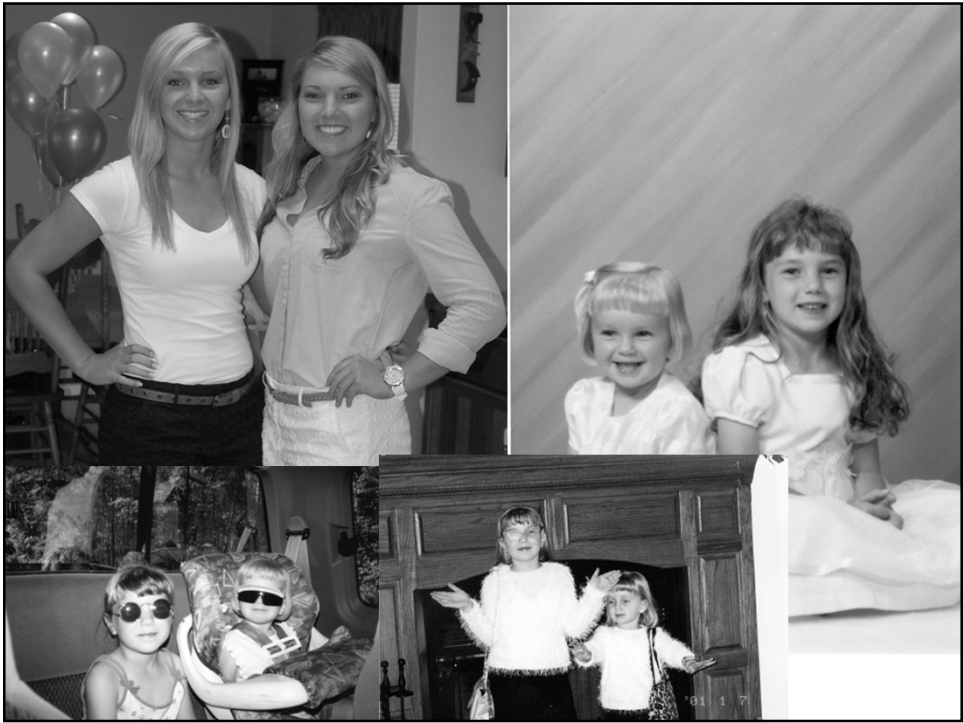
Al Deen and Tracy Thomas

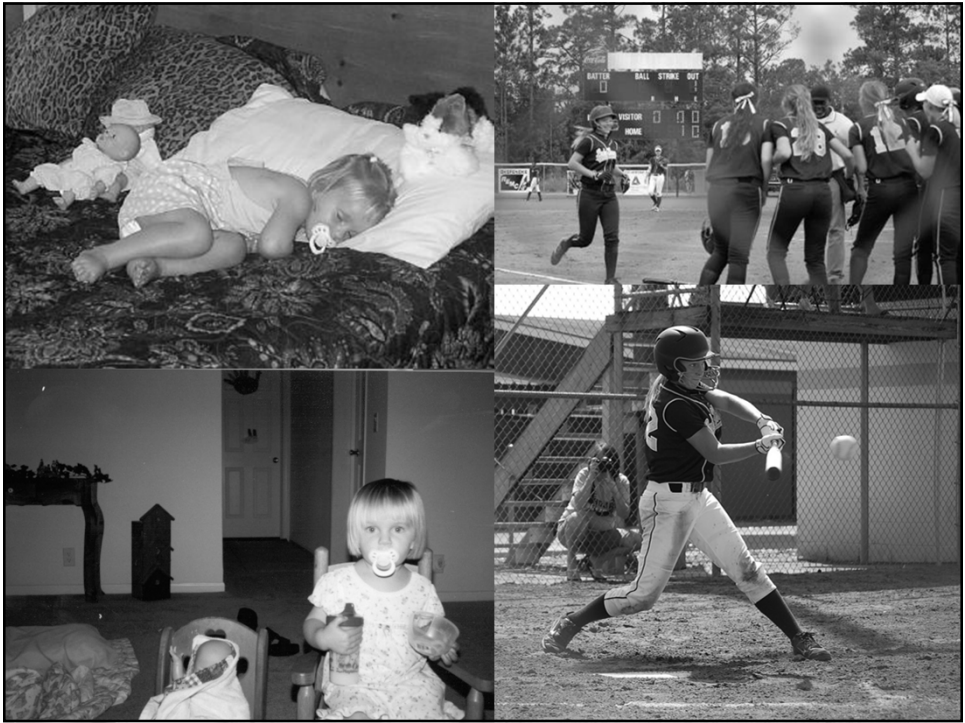
Savannah, Georgia
Marriott Riverfront Hotel

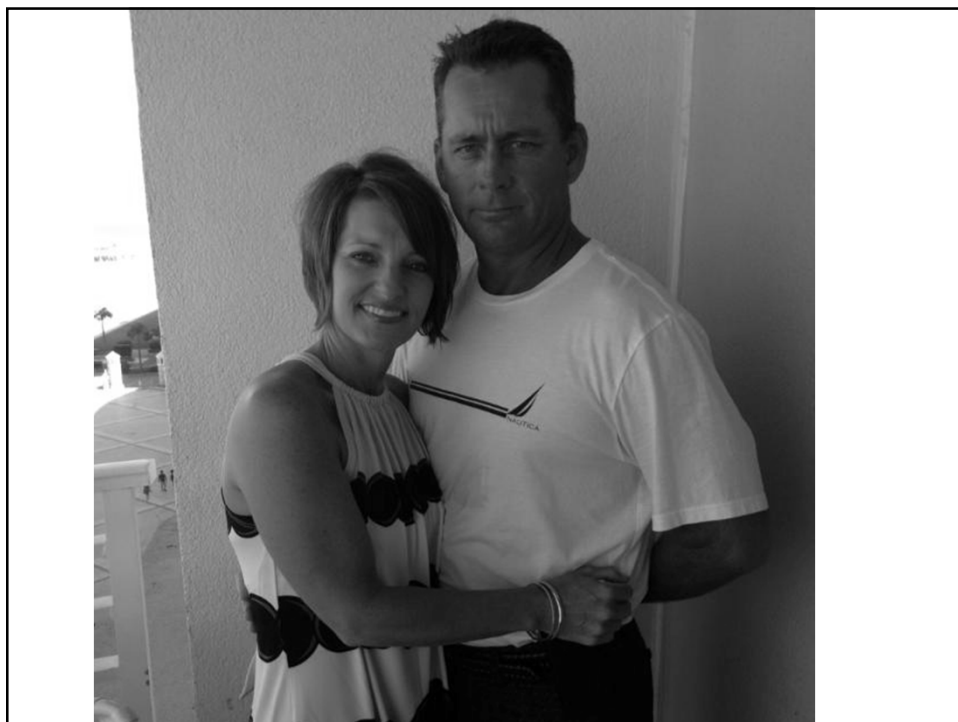
September 25th and 26th, 2014

Introduction – Tracy Thomas

- * Georgia Department of Revenue, Business Analyst, 23 years
- * 404/831-0158
- * atthomas@wingap.net
- * Tracy.thomas@dor.ga.gov







Introduction – Al Deen

- * Bacon County BOA Chairman and Appraiser
- * Cherokee County Senior Personal Appraiser
- * Fulton County Commercial Personal Appraiser
- * Department of Revenue Field Agent
- * Lee County Deputy Chief Appraiser

Fun



Heart



Personal Property Items

- * NAICS Codes – What are we?
- * NAICS Analysis
- * NAICS Codes – In House Report – Consistency
 - * House keeping - Verify
- * NAICS Square Foot Analysis
- * Original Cost verses Acquisition Cost
- * Detailed Itemization verses grouped asset (Sch A)
- * Audit Selection

NAICS Codes

What are NAICS Codes and How Can they help us do a better job in the Tax Assessors Office?

NAICS Code Structure:

First Two Digits: Business Sector (Most General) ... "Manufacturing"

Third Digit: Denotes a Sub Sector ... "Motor Vehicle Manufacturing"

Fourth Digit: Defines Industry Group. ... "Sports Utility Vehicle Manufacturing"

Fifth Digit: Defines more specifically... "Sports Utility Vehicle Chassis Manufacturing"

Six Digit: Specifies National Industries... " U.S. Sports Utility Vehicle Chassis Manufacturing"

NAICS Codes

What are NAICS Codes and How Can they help us do a better job in the Tax Assessors Office?

NAICS Codes range from 1 to 92.

Example:

NAICS codes that begin with “11” denote Agricultural, Forestry, Fishing, and Hunting Sectors

NAICS codes that begin with “23” denote Construction Sectors

NAICS Codes “31-33” represent Manufacturing Sectors

NAICS Codes “44-45” represent Retail Trade Sectors



NAICS Codes

What are NAICS Codes and How Can they help us do a better job in the Tax Assessors Office?

Tid Bits

NAICS codes were created primarily to replace the previous system that was known as SIC. SIC stands for Standard industrial classification and were four digit codes and its coeds worked similarly to NAICS codes. However, NAICS codes cover the three North American counties, whereas SIC codes did not define an industry's country of origin. Therefore, NAICS codes are more detailed and useful in denoting the country in which a specific industry is located.

NAICS Codes

NAICS Codes help us all do a better job by enabling homogeneous grouping which is much more accurate with the proper application of these industry codes within your County .

NAICS Codes

- * NAICS Report
 - * In-House Report Identifying Codes that will be used
 - * This insures that each like business has the same code as others- Extremely important come reporting time
 - * Run this report and share with your appraisal staff
 - * Example: Code 4411 – Automotive Dealers
 - * Apply this Code to All Automotive Dealers in your County

NAICS Codes

Each WinGAP County has a NAICS table which contains the following information:

RECID	NAICS	NAICSTEXT	NUMTEXT
1		NULL	-
2	11	Agriculture, Forestry, Fishing and Hunting	11 - Agriculture, Forestry, Fishing and Hunting
3	111	Crop Production	111 - Crop Production
4	1111	Oilseed and Grain Farming	1111 - Oilseed and Grain Farming
5	111110	Soybean Farming	111110 - Soybean Farming

NAICS Codes are used in many applications like

NAICS Codes



Below is an example of our Internal NAICS report
(A report pulled from the WinGAP NAICS Table)

NAICS List in WINGAP.rdl [Design]*	
Design	Preview
of 5 ?	
NAICS	NAICSTEXT
811412	Appliance Repair and Maintenance
443110	Appliance, Television, and Other Electronics Stores
4411	Automobile Dealers

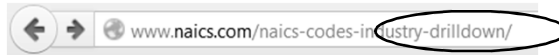
Start verifying the integrity of these codes by making sure all of your Automobile Dealers have the NAICS Code of 4411.

I'll be happy to share this report with you: al.deen@lee.ga.us

NAICS Codes



Just for Extra Fun:



Notice NAICS is using drilldown reporting options.
For more: See Tracy Thomas (SQL Classes)



Start verifying the integrity of these codes by making sure all of your
Automobile Dealers have the NAICS Code of 4411.

I'll be happy to share this report with you: al.deen@lee.ga.us

NAICS Codes



Start verifying the integrity of these codes by making sure all of your Dry
Cleaners have the NAICS Code of 333312.

	lastname	PERSKEY	P...	CURR_VAL	MEFF_VAL	NAICS	NUMTEXT
221	CARTER RESTORATION INC	1885	C	92076	92076	333312	333312 - Commercial Laundry, Drycleaning, and P...
222	NONNAC INC	2205	C	157741	156741	333312	333312 - Commercial Laundry, Drycleaning, and P...
223	DNS	15685	C	57664	56664	333312	333312 - Commercial Laundry, Drycleaning, and P...
224	LILY SERVICES INC/LEE PRIDE CLEA...	16195	C	55620	54074	333312	333312 - Commercial Laundry, Drycleaning, and P...

```
select
owner.lastname,personal.PERSKEY,personal.PROPCCLASS,personal.CURR_VAL,personal.MEFF_VAL,personal.NAICS,NAICS.N
UMTEXT

FROM   OWNER INNER JOIN
        PERSONAL ON OWNER.OWNKEY = PERSONAL.OWNKEY INNER JOIN
        NAICS ON PERSONAL.NAICS = NAICS.NAICS

where PERSONAL.PROPCCLASS='C' or PERSONAL.PROPCCLASS='I'
order by PERSONAL.NAICS
```

Electronic Asset Files

Tracy will talk about this later in the presentation...

- * Electronic Files Provided to County by Company
 - * Benefits Company
 - * Exported Directly from their Tax Program
 - * Receive back in same format from County
 - * Benefits County
 - * Easier to use than paper copies
 - * Can email back to the company for reconciliation
 - * Easier for Large Accounts / Not so much on Small

Grouping and Detail



- * ***Laws and APM that indicate detailed vs grouped reporting is best.***
- * ***APM Verification:***
 - * ***The appraisal staff shall review and audit the return in accordance with the policies and procedures set by the County board of tax assessors consistent with Georgia law and this Rule.***
 - * ***This can't be done without a detailed list of assets and inventory.***

Grouping and Detail



- * *Laws and APM that indicate detailed vs grouped reporting is best.*
- * *APM Omission and Undervaluation:*
 - * *If not otherwise profited by law of this rule, the appraisal staff shall recommend an additional assessment to the boat when any review or audit reveals that a property owner has omitted from their return any property that should be return. The appraisal staff shall also recommend a reduction when an overstatement is discovered.*
 - * *Can't determine either of these without detailed list.*

Grouping and Detail



- * *Laws and APM that indicate detailed vs grouped reporting is best.*
- * *APM Economic Life Groups:*
 - * *... the appraisal staff shall separate the individual items of property into four economic life groupings that most reasonable reflect the economic life of such property. The appraisal staff shall use table B1 and B2 of publication 946... to classify EACH asset into the appropriate group!*
 - * *Without detail we ACCEPT their grouping....*

Grouping and Detail

- * **Laws and APM that indicate detailed vs grouped reporting is best.**
- * **O.C.G.A 48-5-306**
 - * **The board shall examine all returns of personal property.**
Examine- An investigation, to search out, an inspection, an interrogation, a discovery.
 - * How can you examine a return if there's no supporting information (asset list)? You can't.

Grouping and Detail

Accepting Company reported Schedule A values is also accepting Company grouping which may at times conflict with your in-house uniform grouping efforts.

Item_Desc	Group	Acq_Year	Cost	Disposals	Costval	Marketval	Costkey	Edited
EQUIPMENT	1	2013	15871		13808		20010	Y
EQUIPMENT	1	2010	3296		1417		20011	Y
EQUIPMENT	2	2013	3633		3342		20012	Y
EQUIPMENT	2	2012	7008		5957		20013	Y
EQUIPMENT	2	2011	100000		78000		20014	Y
EQUIPMENT	2	2010	39168		27418		20015	Y
EQUIPMENT	2	2008	6507		3514		20016	Y
EQUIPMENT	2	2007	9252		4071		20017	Y
EQUIPMENT	2	2002	19036		3807		20018	Y
EQUIPMENT	4	2013	5533		3707		20019	Y
EQUIPMENT	4	2012	1549		836		20020	Y
EQUIPMENT	4	2011	1890		574		20021	Y
Totals					239,067		0	

Depreciate All Items Group Totals Totals 239,067 0 149,087

Grouping and Detail

Detailing assets as shown below will result in uniform grouping and proper verification.

WinCAP - Basic Cost Approach - [User ID = eadeen] AY2014_FUTURE - [User ID = eadeen]

Item_Desc	Group	Acq_Year	Cost	Disposals	Costval	Marketval	Costkey	Edited
LEX-MARK COPIER/SCANNER FAX	1	2010	3296		1417		20011	Y
ADJ FLANGE PLATE & STUD KIT	2	2013	1135		1044		21446	Y
AUDIO VISUAL SYSTEMS	2	2013	2753		2533		21460	Y
NEC SV8100 TELEPHONE SYSTEM	2	2013	15871		14601		20010	Y
ROBINAIR ROB34288 TOOL/TOPIA	2	2013	2498		2298		21447	Y
GMST EG-002-12-07 REFRIG REC...	2	2012	797		677		21443	Y
GMST ES-002-12-08 1234YF RRR U	2	2012	5132		4362		21444	Y
GMST F-00K-108-271 DLR EQ	2	2012	1079		917		21445	Y
SPECIAL TOOLS & SHOP MANUALS	2	2011	100000		78000		21442	Y
BARNES KEY MACHINE	2	2010	802		561		21438	Y
OFFICE FURNITURE 102000 LEA...	2	2010	13344		9341		21439	Y
SERVICE FRONT FND AI IGNMENT	2	2010	20179		14125		21441	Y
Totals					239,069	0		152,128

Buttons: Depreciate All Items, Group Totals

Grouping and Detail

Basic Cost Approach - [User ID = eadeen] AY2014_FUTURE - [User ID = eadeen]

Item_Desc	Group	Acq_Year	Cost	Disposals	Costval	Marketval	Costkey	Edited
EQUIPMENT	1	2013	15871		13808		20010	
EQUIPMENT	1	2010	3296		1417		20011	
EQUIPMENT	2	2013	3633		3342		20012	
EQUIPMENT	2	2012	7008		5957		20013	Y
EQUIPMENT	2	2011	100000		78000		20014	Y
EQUIPMENT	2	2010	39168		27418		20015	Y
EQUIPMENT	2	2008	6507		3514		20016	Y
EQUIPMENT	2	2007	9252		4071		20017	Y
EQUIPMENT	2	2002	19036		3807		20018	Y
EQUIPMENT	4	2013	5533		3707		20019	Y
EQUIPMENT	4	2012	1549		836		20020	Y
FQI IIPMNT	4	2011	18501		5741		20021	Y
Totals					239,067	0		149,087

Buttons: Depreciate All Items, Group Totals

Star calculation: $152,128 - 149,087 = 3,041$

Annotations:

- Company Lump Grouping (points to EQUIPMENT rows)
- Detailed In-House Grouping (points to specific equipment rows)

Grouping and Detail

It is impossible to accomplish this without a detail of assets.

- * **Laws and APM that indicate detailed vs grouped reporting is best.**
- * **O.C.G.A 48-5-306**
 - * **... if in the opinion of the board any taxpayer has omitted from such taxpayers returns any property that should be returned or has failed to return any of such taxpayers property at its FMV, the board shall correct the returns, assess and fix the FMV.**

Grouping and Detail

- * **Laws and APM that indicate detailed vs grouped reporting is best.**
- * **O.C.G.A 48-5-306**
 - * **... taxpayers are fairly and justly equalized.**
 - * **Example Copier in Group 1 and Group 2**
 - * **With asset itemization you can run variance reports that catch grouping issues like below:**

Variance Reports Enabled!!!

Results		Messages									
RECID	COSTKEY	PERSKEY	ITEM_DESC	ITEM	ACQ_YEAR	GROUP	DISPOSALS	COST	DEPR	FUNC_OB	
1	5772	13628	2125	COPIER	01	1993	1	0	2120	0.20	1.00
2	474	1430	16260	COPIER	01	1999	2	0	642	0.20	1.00
3	5598	13454	20106	COLOR COPIER	01	2011	1	0	21920	0.58	1.00
4	5599	13455	20106	COLOR COPIER	01	2011	1	0	13371	0.58	1.00
5	5600	13456	20106	COLOR COPIER	01	2011	1	0	11486	0.58	1.00
6	8883	20532	20106	COLOR COPIER	01	2013	1	0	16523	0.87	1.00

Grouping and Detail

Absent a list of MEFF you cannot uniformly group assets therefore this code section isn't followed...

- * **Laws and APM that indicate detailed vs grouped reporting is best.**
- * **O.C.G.A 48-5-306**
 - * **The board shall see that all taxable property with the county is assessed and returned at its FMV and that FM values as between the taxpayers are fairly and justly equalized..**
 - * **Example Copier in Group 1 and Group 2**

Results Messages		RECID	COSTKEY	PERSKEY	ITEM_DESC	ITEM	ACQ_YEAR	GROUP	DISPOSALS	COST	DEPR	FUNC_OB
1		5772	13628	2125	COPR	01	1993	1	0	2120	0.20	1.00
2		474	1430	16260	COPR	01	1999	2	0	642	0.20	1.00
3		5598	13454	20106	COLOR COPR	01	2011	1	0	21920	0.58	1.00
4		5599	13455	20106	COLOR COPR	01	2011	1	0	13371	0.58	1.00
5		5600	13456	20106	COLOR COPR	01	2011	1	0	11486	0.58	1.00
6		8883	20532	20106	COLOR COPR	01	2013	1	0	16523	0.87	1.00

Grouping and Detail

- * **Laws and APM that indicate detailed vs grouped reporting is best.**
- * **O.C.G.A 48-5-299**
 - * **It shall be the duty of the county board of tax assessors to investigate diligently and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation**

Investigate – To trace or track, to search into, to examine and inquire with care and accuracy, the taking of evidence.

Diligently – attentive, persistent in doing a thing, steadily applied, unremitting, intent upon ascertaining fact, ascertain the truth.



Grouping and Detail

- * *Laws and APM that indicate detailed vs grouped reporting is best.*
- * *O.C.G.A 48-5-299 (Point of Ponder)*
 - * *The board shall make such investigation as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.*

Kind of Cool – In that this appears to open the door up for County to County relationships to make certain the property is on a digest in GA. In other words, don't release a boat without making certain it is properly returned in another County. Example-boat owner in Lee County stating that his boat is in Bacon. Call Bacon or send them the information on the boat. Don't just remove it and forget it.

Grouping and Detail

- * *Laws and APM that indicate detailed vs grouped reporting is best.*
- * *O.C.G.A 48-5-299*
- * *In all cases where unreturned property is assessed by the BOA after the time approved by law for making tax returns has expired, the board shall add to the amount a penalty of 10 percent....*

Compliance regarding penalty assessment is complicated and less accurate without a complete list of MEFF.

Grouping and Detail

- * *Laws and APM that indicate detailed vs grouped reporting is best.*
- * *O.C.G.A 48-5-306*
 - * *You can't ascertain what's taxable when there's no asset list. Further when a company lists a disposal amount you don't know what is being removed from the company asset bank.*

Disposals.....

SECTION 4: DISPOSALS OR ITEMS TRANSFERRED OUT					
Did you have items which have been sold, junked, transferred or otherwise no longer located at the business January 1 this year? Yes <input type="checkbox"/> No <input type="checkbox"/> If yes, list in the space provided below.					
DETAILED DESCRIPTION OF ITEMS (ATTACH SUPPLEMENTAL SHEETS IF NEEDED)	YEAR ACQUIRED	DATE DISPOSED	ORIGINAL COST NEW	REASON	IF EQUIPMENT SOLD, NAME AND ADDRESS OF PURCHASER SHOULD BE LISTED BELOW

PAGE 4

Audit Selection Criteria

- * *Audits and the selection of accounts:*
 - The APM states that all accounts must be reviewed and or audited.*
 - Which includes:*
 - * *Business Accounts*
 - * *Boat Accounts*
 - * *Aircraft Accounts*

Audit Selection Criteria

- * **APM: Audit Selection Criteria [section 560-11-10.08(4)(e)]*
 - *The appraisal staff **shall** recommend to the board of tax assessors a review and selection criteria, and the appraisal staff **shall** follow such criteria when adopted by the board. The criteria should be designed to maximize the number of personal property tax returns that may be reviewed or audited **with existing resources**. The criteria should be **fair, unbiased**, and developed consistent with the requirements of Code Section 48-5-299. **All** personal property accounts should be reviewed or audited at least once every three years.*

Audit Selection Criteria

O.C.G.A. § 48-5-299(a) – It shall be the duty of the county board of tax assessors to **investigate diligently** and to inquire into the property owned in the county for the purpose of ascertaining what real and personal property is subject to taxation in the county and to require the proper return of the property for taxation. The board shall make **such investigation** as may be necessary to determine the value of any property upon which for any reason all taxes due the state or the county have not been paid in full as required by law.

Audit Selection Criteria

- * Fairly selected in an unbiased manner.
- * All Accounts.
- * On a cycle (3 years). Could possibly push 4.
 - * Any cycle is better than no cycle.

Audit Selection Criteria

The Board of Assessors, consistent with Georgia law*, shall audit all personal property returns in Lee County over the course of a three year time period. The criteria for account selection will be fair, unbiased, random and consistent with the requirements of O.C.G.A. § 48-5-299**. The selection process will occur as follows:

Audit Selection Criteria

- * All accounts will be ranked in size according to their Fair Market Value to include seven categories -
- * - Class 1 Under \$7501 (Exempt)
- * - Class 2 \$7501-\$50,000
- * - Class 3 \$50,001-\$250,000
- * - Class 4 \$250,001-\$1,000,000
- * - Class 5 \$1,000,001-\$5,000,000
- * - Class 6 \$5,000,001-\$50,000,000
- * - Class 7 Over \$50,000,000

Audit Selection Criteria

- * One third of each category will be audited each year of the three year program
- * The first account, and every third account thereafter will be selected for review until the number of audits has been performed for each year of the program.
- * Class 1 accounts will be exempt for the selection criteria, but will be reviewed at least once every three years.
- * All accounts that fail to file a return shall be audited each year.
- * All accounts with excessive decreases will be audited as deemed necessary by the chief appraiser with approval from the board of assessors.
- * All accounts with disposals reported but not detailed will be audited as deemed necessary by the chief appraiser with approval from the board of assessors.
- * The list from which selections are made shall be made available for inspection upon request.

Audit Selection Criteria

- * This policy shall not be so restrictive as to prevent any account from being audited as the need should arise due to unforeseen circumstances. If additional audits outside of the scope of this policy should arise, they shall be presented to the board of assessors for approval prior to review.

Building SF

- * BOE Report
 - * Subject and comps based on NAICS and BldgSF
 - * Parameter for SF range, or leave blank and get them all
- * Audit selection to identify accounts that vary beyond a fixed % and mark those as selected for audit
- * Sample audit selection criteria text that allows for selection by red-flag outside of standard three year review cycle.

Commercial / Industrial PP Accts

As you can see on the next slide... many of us have a bit of work cut out for us:

Commercial and Industrial Accounts need to have the square footage entered on the personal property general information screen:

Business ID

Street No 189 Ext Dir Unit/Type Acct Auditor

Street Name OLD LESLIE ROAD Type Quad

Zip Code Bldg SF 12000 Sales SF 6000

Tax District 03 - County (Unincorporated) Class Commercial

Disc Source

Commercial / Industrial PP Accts

County	Real Accts	Pers Accts	Accts w/ SF	% Accts w/ SF
A	34,084	1,955	8	0.4%
B	21,591	1,264	2	0.15%
C	39,931	4,968	4	0.08%
D	34,085	3,501	8	0.22%
E	18,497	2,539	5	0.19%
F	12,070	558	1	0.17%
G	20,488	1,772	3	0.17%
H	63,749	7,519	0	0
I	17,804	1,770	7	0.40%
J	24,564	2,621	29	1.11%
K	11,342	924	2	0.22%
L	61,295	3,668	28	0.76%
M	75,343	5,258	8	0.15%
N	68,830	6,178	1	0.02%

Commercial / Industrial PP Accts

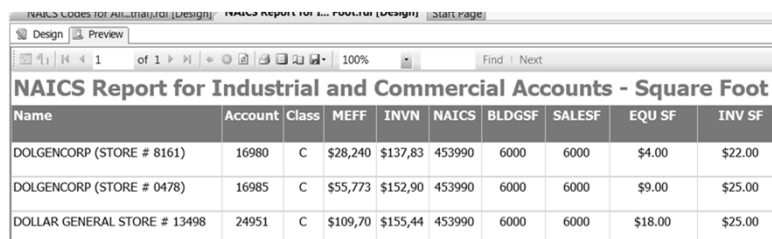
All Dollar General Accounts in the County



Name	Account	Class	MEFF	INVN	NAICS	BLDGSF	SALESF	EQU SF	INV SF
DOLGENCORP (STORE # 8161)	16980	C	\$28,240	\$137,83	453990	6000	6000	\$4.00	\$22.00
DOLGENCORP (STORE # 0478)	16985	C	\$55,773	\$152,90	453990	6000	6000	\$9.00	\$25.00
DOLLAR GENERAL STORE # 13498	24951	C	\$109,70	\$155,44	453990	6000	6000	\$18.00	\$25.00

Commercial / Industrial PP Accts

Problems? INVN OK? MEFF OK?



Name	Account	Class	MEFF	INVN	NAICS	BLDGSF	SALESF	EQU SF	INV SF
DOLGENCORP (STORE # 8161)	16980	C	\$28,240	\$137,83	453990	6000	6000	\$4.00	\$22.00
DOLGENCORP (STORE # 0478)	16985	C	\$55,773	\$152,90	453990	6000	6000	\$9.00	\$25.00
DOLLAR GENERAL STORE # 13498	24951	C	\$109,70	\$155,44	453990	6000	6000	\$18.00	\$25.00

Personal Property Gen Info

Live Link to Real Property

WinGAP - Personal Property Search (DEVEL) Richmond2013 (DEVEL)

Search Lucky Search Order

☐ Name
☐ Parcel #
☐ Street
☐ Account #
☐ CO ID #
☐ NAICS
☐ DBA
☐ Decal Num
☐ Serial Num

Number of Hits to Display: 200

Last Name	FirstName	Middle	PropTypes	TotPropVal	Owneykey	Perskey
BAR &...			P	73,263	5112645	2104422
			P	19,116	5151640	2111209
			P	16,591	654948	684948
			P	1,326	5063445	2100348
			P	34,322	5160001	2111021
			P	19,620	2068118	2068118
			P	35,886	5158612	2110777
			P	22,372	5143031	2108727
			P	5,186	5154145	2110290
			P	1,854	5148707	2109540
			P	79,156	5155609	2110339
			P	29,270	5155995	2110923
			P	13,870	5154006	2110272
			P	64,362	2064247	2064247
			P	15,551	5135139	2106580
			P	52,956	5155683	2110344

Mailing Address :

P O BOX 3341
 SHANT PAUL NW 55133441
 Acres: 2110929 PIN: 0464673000 TD: 01 Business ID: 3M COMPANY Status:

Help Cancel Open

WinGAP - Personal Property General Information (DEVEL) - 3M COMPANY - 1 of 1 (DEVEL) Richmond2013 (DEVEL)

Parcel No 046-4-673-00-0 **Map It**

Acct # 2110929 **Ow**

ID Number 00000093 \$

Business 3M COMPANY

Street No 925 **Ext**

Street Name KEY WALKER

Zip Code Bldg 0

Tax District 0

Disc Source 0

☐ Augu

Cont 0

Bus 0

Home 0

Fax No 0

Email: 0

Web Ut 0

Person NICOLE PADEFORD

Auditioner Info

Data Entry

Acct Appraiser

Alternate

Acct Auditor

Appeals **Transfer**

DNR **Transfer Items**

Photo **Future**

Documents **Duplicate**

ACO **Bus Lic**

Permits **Estimated Tax**

NAICS

999990 - Unclassified establishments

Comments

ADDED NEW FOR 2012

MRECORDS

Process Status

☐ Notice **Notice Date** / /

☐ Return Filed **Filing Date** 03/30/2012

☐ P.O. Returned **Reason**

☐ Estimated Value **Notice Value** 0

☐ Audit **Audit Date** / /

☐ No PT50 **Review Date** 01/01/2012

☐ Returned Mail **Onsite Date** / /

☐ Onsite Review

Audit Info

Values (100%)

	Current	FMV	MAV
Previous	29,270	0	0
MAV Curr	0	Invn (1)	29,270
MAV Prev	0	FpInvn	0
Last Edited	29,270	Boat	0
Return	0	Plane	0
Penalty	0	Other	0

Leased Equipment

Edit History **Cancel** **Delete** **New** **Apply** **OK**

Entry of Valid Parcel Number is Required

Once Parcel Number is provided, click the Parcel_No button

WinGAP - Real Property General Information - AUGUSTA NEIGHBORHOOD IMPROVEMENT CORP : 0464673000

<< Top < Prev Next > End >> Account Number 23045 Duplicate Notice Augusta-Owned

PIN (81) 046-4-673-00-0 Tax District 07 - Urban Tad 1

Alt PIN Asmt Reason Schedules Adjusted

Street Information

MAD Select

House # Ext Dir S quad

925

Units U-Type L

Property Information

LL LD GMD Zoning R-1C, B-1, B

Legal : 925 LANEY WALKER BLVD

Neighborhood 2/2000

Lende 0.75

Home

Covenant

Float Base1 0

Float Cur1 0

Float Base2 0

Float Cur2 0

State HS Val 0

299(c) Value 0

299(c) Year 0

Values

Previous 1,117,231 Edit

Current 1,117,231

Return 0

Cur-MAV 0

Prev-MAV 0 Edit

History

2011 1,117,231

2010 1,117,231

2009 1,117,231

Est Tax PIN History

Prebill

1,117,231 FMV MAV

Land (1)	32,538	0
Res Imp	0	0
* Com Imp (2)	1,071,256	0
Acc Imp (2)	13,437	0

Edit Information

Data Entry dm1131 Edit History

Review 03/17/2004 COA History

Appraiser NG1150

Alternate

Comments Returned Mail

Buttons: Help Cancel Delete New Apply OK

Real Property General Information Screen is opened

Access to Building Information available to obtain SF info



Reporting Costs

Original Cost versus Acquisition Cost

A.P.M.

Basic cost approach. The appraisal staff shall determine the basic cost approach value of machinery, equipment, furniture, personal fixtures, and trade fixtures using the following uniform *four-step valuation procedures*: Determine the original cost new of the item of personal property to the property owner; *determine the uniform economic life group* for the item of personal property; and multiply the original cost new times the uniform composite conversion factor appropriate for the economic life group and actual age of the item of personal property. Then determine a salvage value of any item of personal property when it is taken out of use at the end of its expected economic life.

Reporting Costs

Original Cost versus Acquisition Cost

A.P.M.

Original cost new. The appraisal staff shall determine the original cost new of the item of machinery, equipment, furniture, personal fixtures, and trade fixtures. Any real improvements to the real property, including real fixtures that had to be installed for the proper operation of the property, shall be included in the appraisal of the real property and not included in the basic cost approach value of the personal property. Those portions of transportation costs and installation costs that do not represent normal and customary costs for the type personal property being appraised shall be excluded from the original cost new when determining the basic cost approach value.

Reporting Costs

Original Cost versus Acquisition Cost

A.P.M.

Original cost new. The appraisal staff shall determine the original cost new of the item of machinery, equipment, furniture, personal fixtures, and trade fixtures.

The indicated basic cost approach value of assets for tax purposes is computed by multiplying the total adjusted original cost new by the composite conversion factor of each year's acquisition listed in the appropriate economic life group. Cost amounts are subject to audit. Cost should include installation, trade-in allowances, sales tax, investment credits, transportation, etc.



As indicated on the instructions sheet of the PT50P

Reporting Costs

Original Cost versus Acquisition Cost

A.P.M.

Original cost new. The appraisal staff shall determine the original cost new of the item of machinery, equipment, furniture, personal fixtures, and trade fixtures.

YEAR ACQUIRED	PREVIOUSLY REPORTED ORIGINAL COST NEW	+	ADDITIONS OR TRANSFERS IN	-	DISPOSALS OR TRANSFERS OUT	=	ADJUSTED ORIGINAL COST NEW	X	COMP CONV. FACTOR	=	INDICATED BASIC COST APPROACH VALUE
GROUP 1: TYPICAL ECONOMIC LIFE OF 5-7 YEARS (EXAMPLES ON INSTRUCTION SHEET) A.C.R.S./ M.A.C.R.S. NOT ACCEPTABLE											



As indicated further on Schedule A of the PT50P

Importing Assets

* Tracy Thomas is going to cover this!! Booya!!



Importing Assets

- * Any format received from property owner
 - * Map columns to fields in wingap
 - * Column A = Item Description
 - * Column B = Acquisition Year
 - * Reformat received sheet to a fixed layout
 - * Basically **standardizes** option 1 above
 - * We desire column a be the item description
 - * Company submits acquisition year in column A, and description in column b. We reformat to our fixed layout before import.
- * Demand a fixed format from the companies wishing to submit assets electronically.

Importing Assets Required Fields

- * MEFF Key
- * Account Number
- * Acquisition Year
- * Group
- * Cost (Original Cost New)
- * Valuation Method
 - * Cost vs Market
- * If Cost method, COST VALUE required
- * If Market method, MARKET VALUE required
- * Item Description?
 - * Screen doesn't require it, but why in the world would we not enter it?
- * Total MEFF Value for the account
- * Updating total account value
- * Updating assessment reasons
- * Updating assessment notice flag



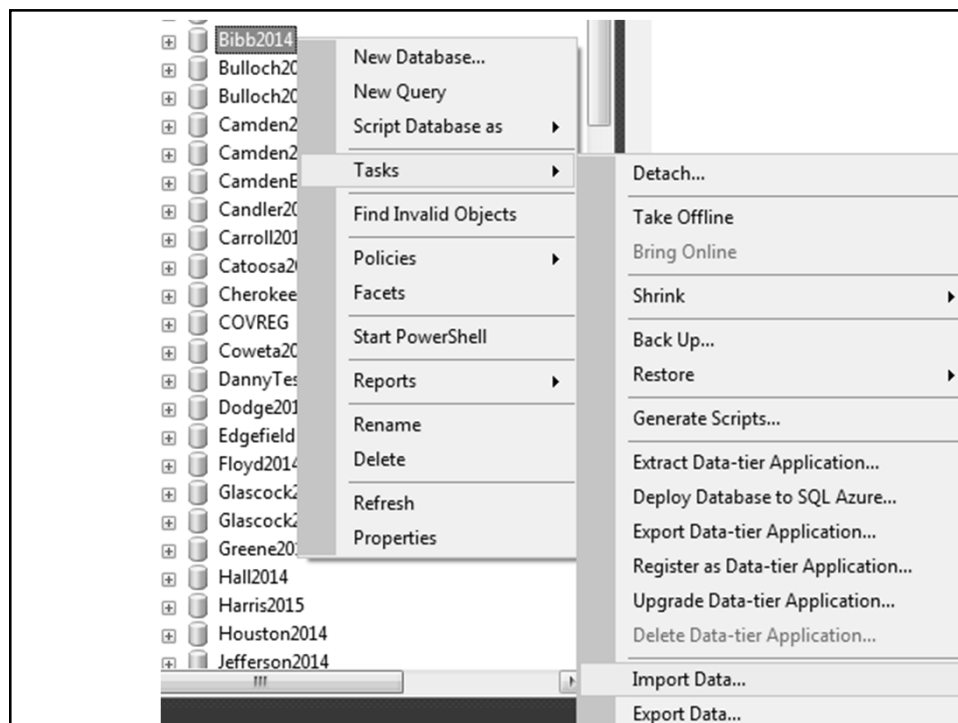
Importing Assets - Risks

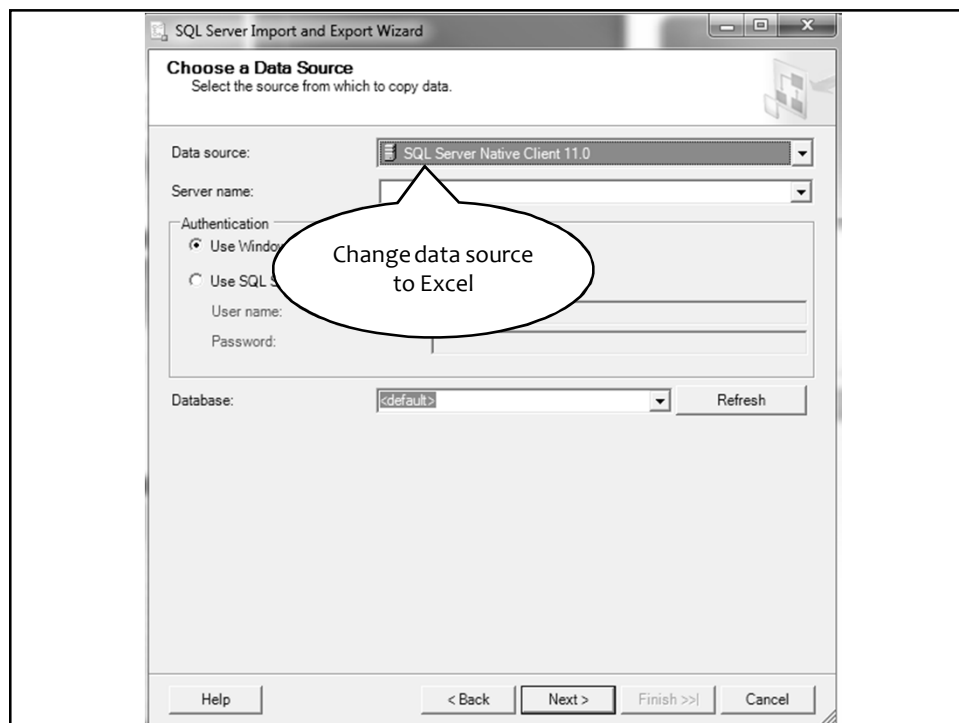
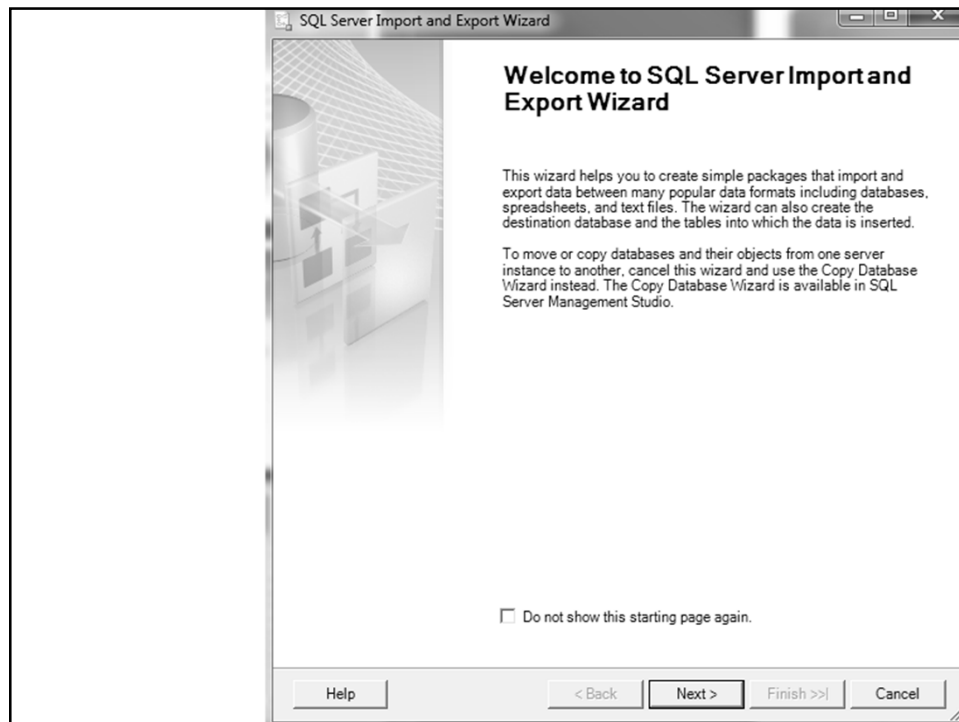
- * Must be careful of running this mass import while others are manually entering assets simultaneously
- * Simultaneous work increases risk of duplicate MEFF Key values

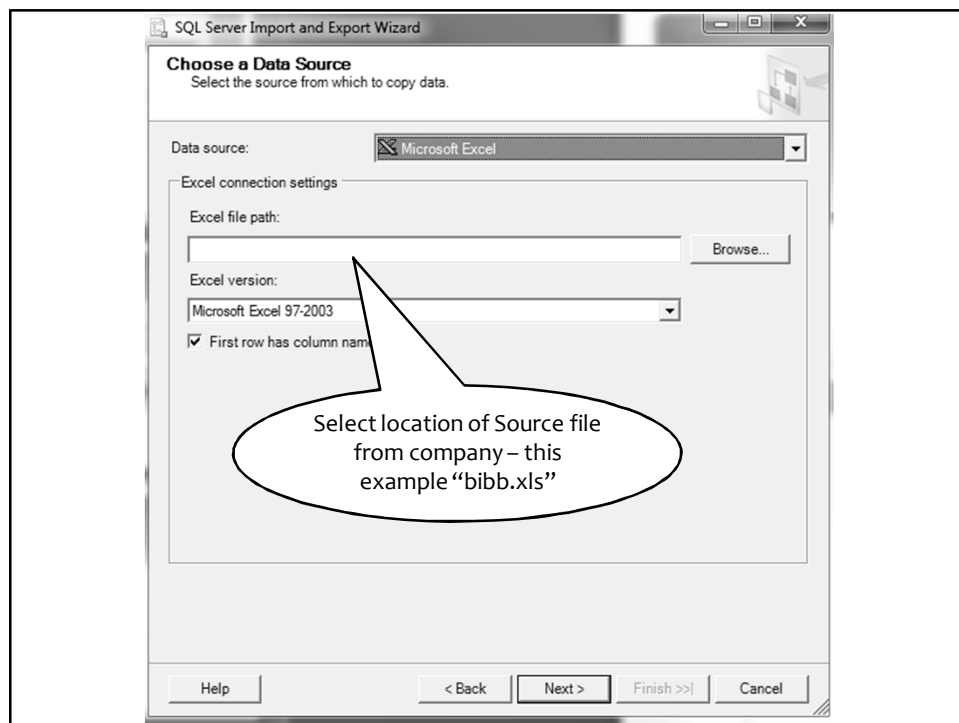
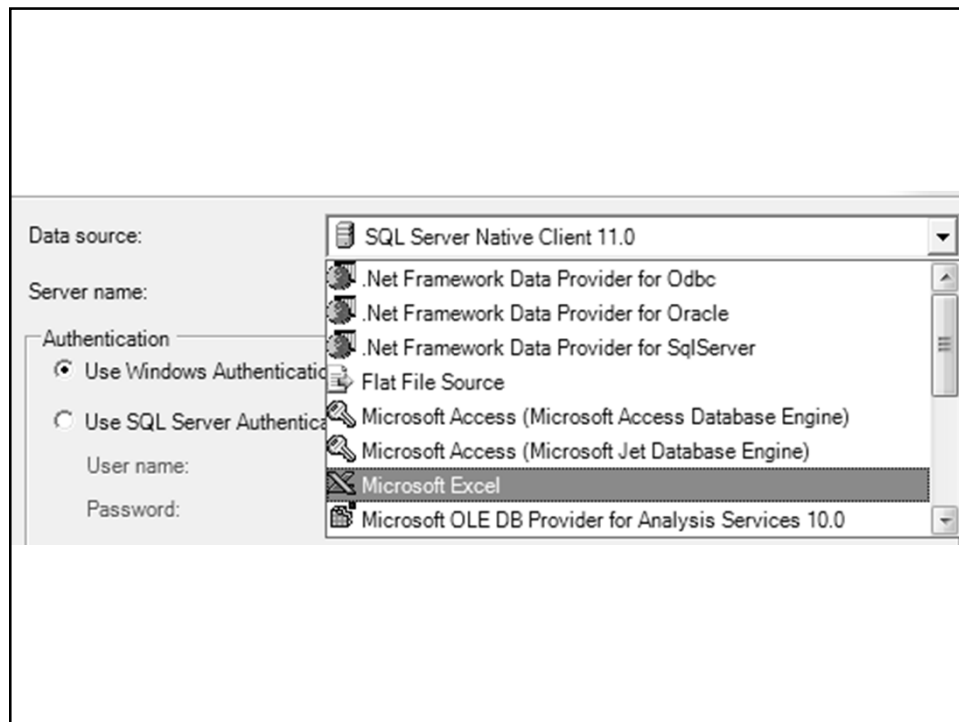


Here we go

- * Step 1
- * Import XLS into MSSQL using SSMS







Excel connection settings

Excel file path:
C:\Temp\bibb.xls Browse...

Excel version:
Microsoft Excel 97-2003

☒ First row has column names

SQL Server Import and Export Wizard

Choose a Destination
Specify where to copy data to.

Destination: SQL Server Native Client 11.0

Server name: ATTHOMAS-PC\SQLEXPRESS

Authentication

☒ Use Windows Authentication

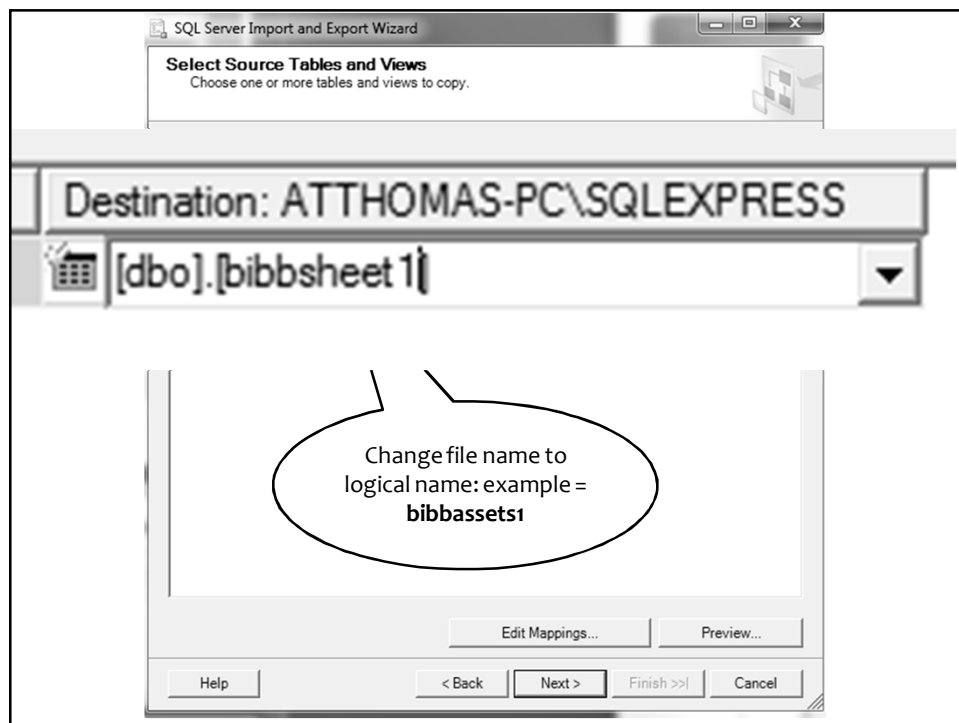
☐ Use SQL Server Authentication

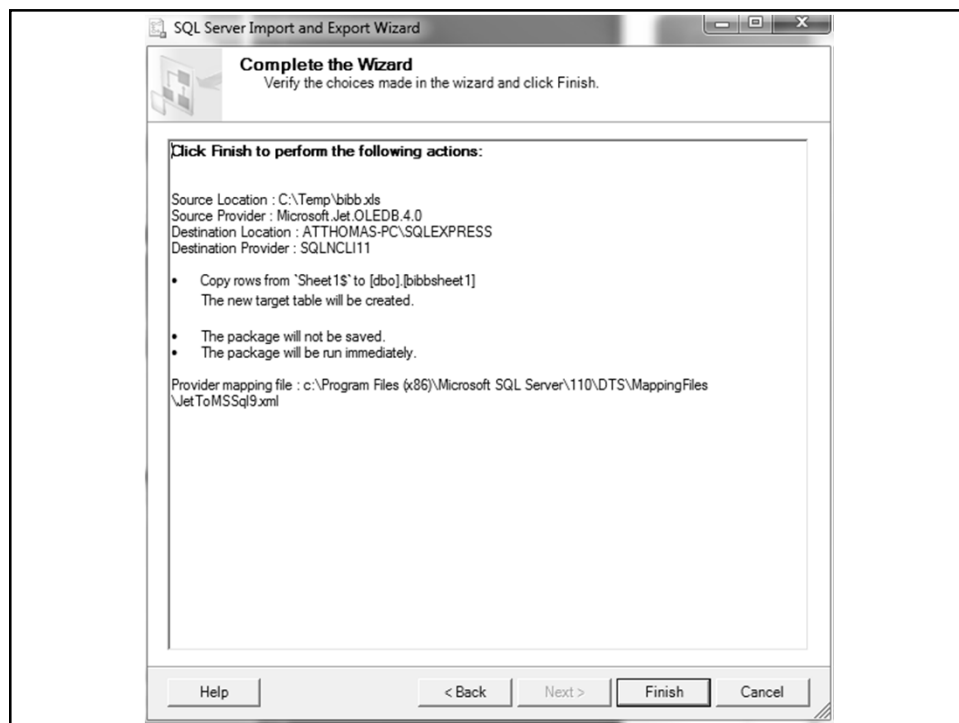
User name:

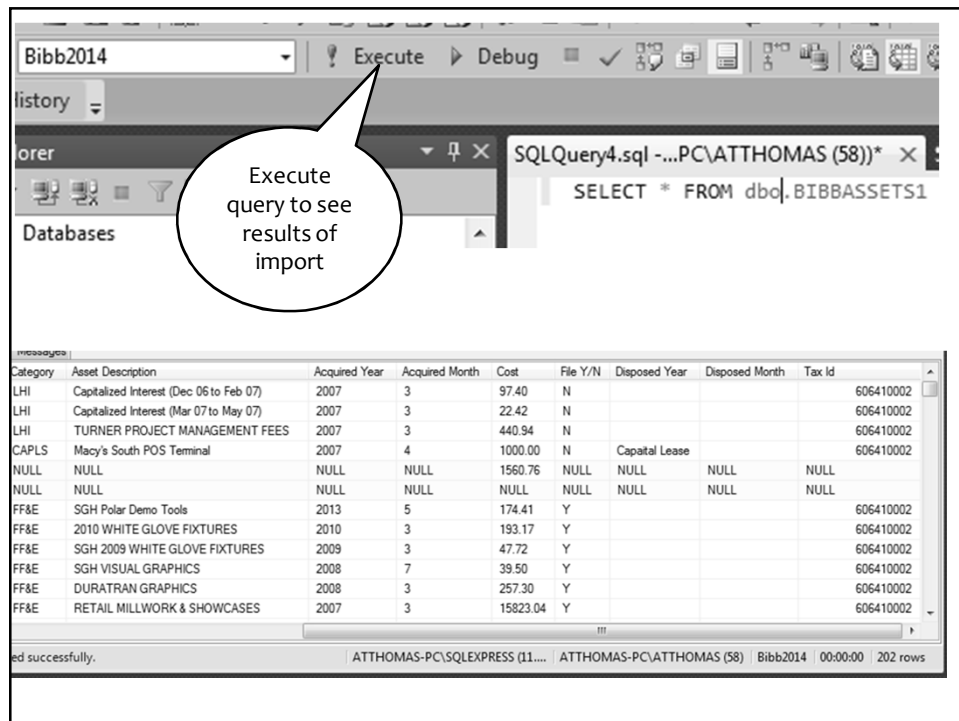
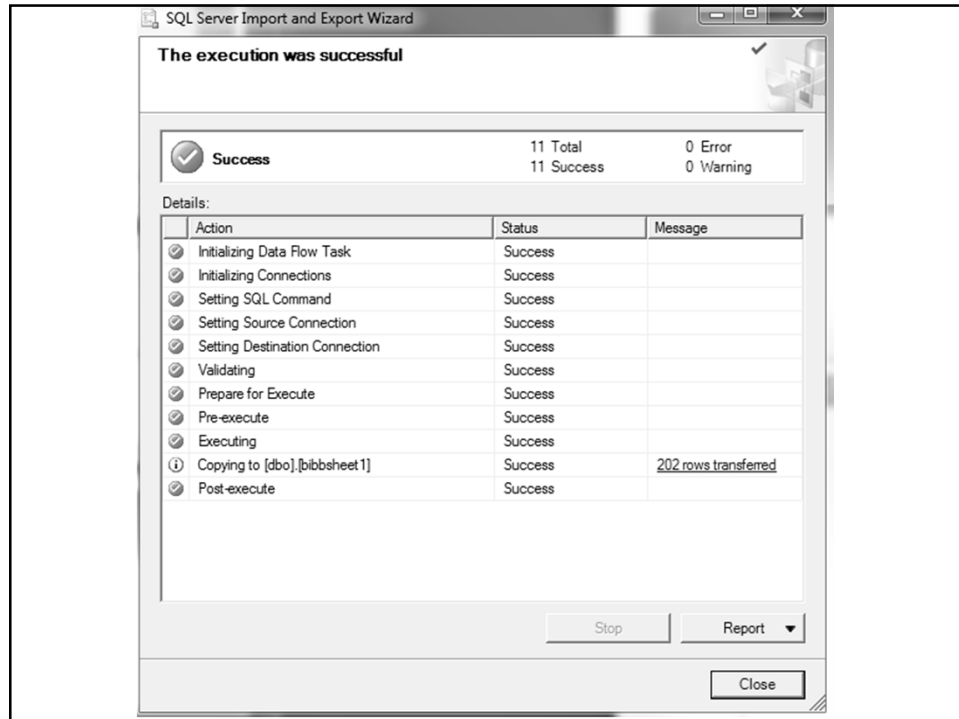
Password:

Database: 9/19/2014 Refresh New...

Help < Back Next > Finish >> Cancel









Setup

- * A query must obtain the highest current MEFF Primary Key as starting point of import keys
- * Query must have the PP Account number provided.

```
DECLARE @nMEFFKEY AS INT  
DECLARE @nACCOUNTNO AS INT  
SET @nMEFFKEY = (SELECT COSTKEY FROM PT61.dbo.PKEYS)+1  
SET @nACCOUNTNO = 123456
```

Test with a Select First

```
SELECT
    ROW_NUMBER() OVER( ORDER BY [Acquired Year])+@nMEFFKEY AS NEWMEFFKEY
    , @nACCOUNTNO AS PERSKEY
    , [Acquired Year] AS ACQ_YEAR
    , 3 AS [GROUP]
    , COST
    , 'C' AS VALMETHOD
    , [Asset Description] AS ITEM_DESC
FROM dbo.BIBBASSETS1
```

Some of these items have no description, we should add one.

	NEWMEFFKEY	PERSKEY	ACQ_YEAR	GROUP	COST	VALMETHOD	ITEM_DESC
1	966058	123456	NULL	3	1560.76	C	NULL
2	966059	123456	NULL	3	NULL	C	NULL
3	966060	123456	NULL	3	20932.64	C	NULL
4	966061	123456	NULL	3	NULL	C	NULL
5	966062	123456	NULL	3	137449.66	C	NULL
6	966063	123456	NULL	3	NULL	C	NULL
7	966064	123456	NULL	3	110010.26	C	NULL
8	966065	123456	NULL	3	NULL	C	NULL
9	966066	123456	NULL	3	259870.12	C	NULL
10	966067	123456	NULL	3	NULL	C	NULL
11	966068	123456	NULL	3	360245.86	C	NULL
12	966069	123456	1987	3	1439.54	C	VERTOMETER
13	966070	123456	1996	3	6400.00	C	FRAME TRACER

Setup

```
SELECT
    ROW_NUMBER() OVER( ORDER BY [Acquired Year])+@nMEFFKEY AS NEWMEFFKEY
    , @nACCOUNTNO AS PERSKEY
    , [Acquired Year] AS ACQ_YEAR
    , 3 AS [GROUP]
    , COST
    , 'C' AS VALMETHOD
    , ISNULL(LEFT([Asset Description],30),'Generic Asset - No Desc Provid') AS ITEM_DESC
```

Item Description will only hold 30 characters so we have to limit the electronically provided descriptions to 30

Setup

Asset Description	Group	Year	Cost	Depreciation	Value
GAS BLOWER	2	2013	160	0	147
CAMERA	2	2010	766	0	536
OFFICE FURNITURE	2	2004	3660	0	915
SHELVING	2	2004	1000	0	250
DELL LAPTOP	4	2013	470	0	315
HP OFFICEJET 6700 PRINTER	4	2013	150	0	101
HP PRO FAX COPIER SCAN	4	2011	117	0	36
DELL LAPTOP 1525 PENTIUM	4	2008			67
NEW COMPUTER	4	2008			21
DELL COMPUTER	4	2008			60
DELL INSPIRON 2200	4	2008			66
DELL DIMENSION 3000 PC	4	2008			60

Depreciate All Items Group Totals Total

Adj Desc: _____ MEFF: _____

CostKey: 248510 0 Photo

Item Desc: GAS BLOWER Acq Year: _____ Group: 2 Value Method: ☒ Cost ☐ Market

Cost: 160 Depr: 0.92 Value: 147 ☐ CIP

Disposals: 0 Func Obs: 1.00 Econ Obs: 1.00 Appraiser: Anita Drumgold

GroupBox

Asset calculations on screen require FUNC and ECON factors to calculate ~ we've got to handle that in our script.

Setup

```

SELECT
  ROW_NUMBER() OVER( ORDER BY [Acquired Year])+@nMEFFKEY AS NEWMEFFKEY
  , @nACCOUNTNO AS PERSKEY
  , [Acquired Year] AS ACQ_YEAR
  , 3 AS [GROUP]
  , COST
  , 'C' AS VALMETHOD
  , ISNULL(LEFT([Asset Description], 30), 'Asset - No Desc Provid') AS ITEM_DESC
  , 'Bulk Insert Assets ' + CONVERT(VARCHAR, GETDATE()) AS BULK_INSERT_DATE
  , 1 AS FUNC_OBS
  , 1 AS ECON_OBS
FROM dbo.BIBBASSETS1

```

FUNC_OBS and ECON_OBS added

Account Screen Before Mojo

WinGAP - Personal Property General Information (DEVEL) - MAILPAGE COMMUNICATIONS LLC - 1 of 2 (DEVEL) Bibt20...

Parcel No [20001] **Acct History** [EZ Yr/Val] **Map It** [0]

Acct # (2) [70001] **Owner Value** [840,926] ☐ \$2500 Manual Labor Exemption

ID Number [000070001]

Business ID [000070001]

Street No [2972] **Ext** [] **Dir** [] **Unit/Type** [] **Type** [AVE] **Quad** []

Street Name [VINEVILLE]

Zip Code [] **Bldg SF** [0] **Sales SF** [0]

Tax District [01 - City] **Class** [Commercial]

Disc Source []

☐ Invalid Return **Acct Origin Yr** [] **Business Year** [1995] **SST** []

Appraiser Info
Data Entry []
Acct Appraiser [ANITA DRUMGOLD]
Alternate [DESIREE MURRAY]
Acct Auditor []

Comments
 3-25-14 Agreed to 11205- updated audit date- Under 7500- AD

Process Status
☒ Notice **Notice Date** [/ /]
☒ Return Filed **Filing Date** [03/21/2014]
☐ P.O. Retn'd NOA **Reason** [New Machinery And Equ.]
☐ Estimated Value **Notice Value** [0] **Audit Info** []
☐ Audit **Audit Date** [01/25/2005]
☐ No PT50 **Review Date** [03/25/2014]
☐ Returned Mail
☐ Onsite Review **Onsite Date** [/ /]

Values (100%)

Current	5,274	FMV	MAV
Previous	5,106	Meff (12)	2,574
MAV Curr	0	Inn (1)	2,700
MAV Prev	0	Fpinv	0
Last Edited	5,274	Boat	0
Return	4,790	Plane	0
Penalty	0	Other	0

Leased Equipment []

Account Information
Bus No [478]746-1115 **Ext** []
Home No [] -
Fax No [] -
Email [rgoforth@mailpage.biz]
Web Url []
Person [REGINA H GOFORTH]

NAICS
 999990 - Unclassified establishments

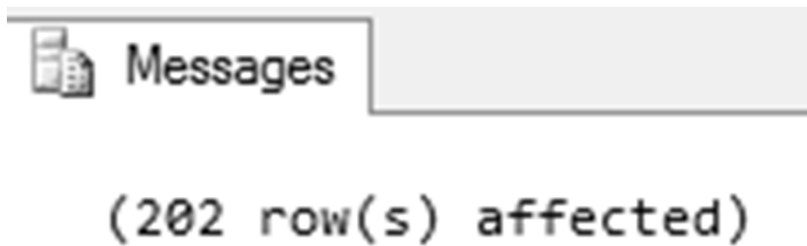
Buttons: Edit History, Cancel, Delete, New, Apply, OK

MEFF Screen Before MoJo

Description	Grp	Year	Cost	Disposals	Value
GAS BLOWER	2	2013	160	0	147
CAMERA	2	2010	766	0	536
OFFICE FURNITURE	2	2004	3660	0	915
SHELVING	2	2004	1000	0	250
DELL LAPTOP	4	2013	470	0	315
HP OFFICEJET 6700 PRINTER	4	2013	150	0	101
HP PRO FAX COPIER SCAN	4	2011	117	0	36
DELL LAPTOP 1525 PENTIUM	4	2008	668	0	67
NEW COMPUTER	4	2008	214	0	21
DELL COMPUTER	4	2005	600	0	60
DELL INSPIRON 2200	4	2005	660	0	66
DELL DIMENSION 3000 PC	4	2004	600	0	60
Totals			9,065	0	2,574

Adj Desc MEFF Adj

Execute Query



Account Screen After MoJo

Value MRECORDS

Current	5,274	FMV	MAV
Previous	5,106	Meff (214)	2,574
MAV Curr	0	Invn (1)	2,700
MAV Prev	0	FpInvn	0
Last Edited	5,274	Boat	0
Return	4,790	Plane	0
Penalty	0	Other	0
Leased Equipment			

MEFF Screen After MoJo

WinGAP - Basic Cost Approach (DEVEL) Bibb2014 (DEVEL)

Description	Grp	Year	Cost	Disposals	Value
GAS BLOWER	2	2013	160	0	147
CAMERA	2	2010	766	0	536
OFFICE FURNITURE			3660	0	915
SHELVING			0	0	250
Channel Backer & T				0	0
Channel Backer Clear				0	0
Channel Backer Mirror Acry			19	0	0
Mini DVR Camera	3	2013	380	0	0
SGH Polar Demo Tools	3	2013	1079	0	0
SGH Polar Demo Tools	3	2013	174	0	0
Small chiller w/ring (rebuild)	3	2013	661	0	0
2011 White Glove Theme Go Go	3	2012	148	0	0
Totals			1,789,208	0	2,574

Depreciate All Items Group Totals MEFF Adj 1.0000

Adj Desc

New Items with zero value

Reappraise Newly Inserted Assets



MEFF Screen after repricing

Description	Grp	Year	Cost	Disposals	Value
GAS BLOWER	2	2013	160	0	147
CAMERA	2	2010	766	0	536
OFFICE FURNITURE	2	2004	3660	0	915
SHELVING	2	2004	1000	0	250
Channel Backer & Tray	3	2013	85	0	81
Channel Backer Clear Acrylic I	3	2013	15	0	14
Channel Backer Mirror Acrylic	3	2013	19	0	18
Mini DVR Camera	3	2013	380	0	361
SGH Polar Demo Tools	3	2013	1079	0	1025
SGH Polar Demo Tools	3	2013	174	0	165
Small chiller w/ring (rebuild)	3	2013	661	0	628
2011 White Glove Theme Go Go	3	2012	148	0	135
Totals			1,789,208	0	832,952

MEFF Screen after repricing

Channel	Asset	Qty	Year	Cost	Depreciation	Value
Mini	DVR Camera	3	2013	380	0	361
SGH	Polar Demo Tools	3	2013	1079	0	1025
SGH	Polar Demo Tools	3	2013	174	0	165
Small	chiller w/ring (rebuild)	3	2013	661	0	628
2011	White Glove Theme Go Go	3	2012	148	0	135
Totals				1,789,208	0	832,952

Depreciate All Items Group Totals MEFF Adj 1.0000

Adj Desc: _____

CostKey: 966265 0 Photo

Item Desc: Mini DVR Camera Acq Year: 2013 Group: 3 Value Method: ☒ Cost ☐ Market

Cost: 380 Depr: 0.95 Cost Value: 361 ☐ CIP

Disposals: 0 Func Obs: 1.00 Econ Obs: 1.00 Appraiser: _____

GroupBox

Mfg: _____ Modyear: _____ Book: _____

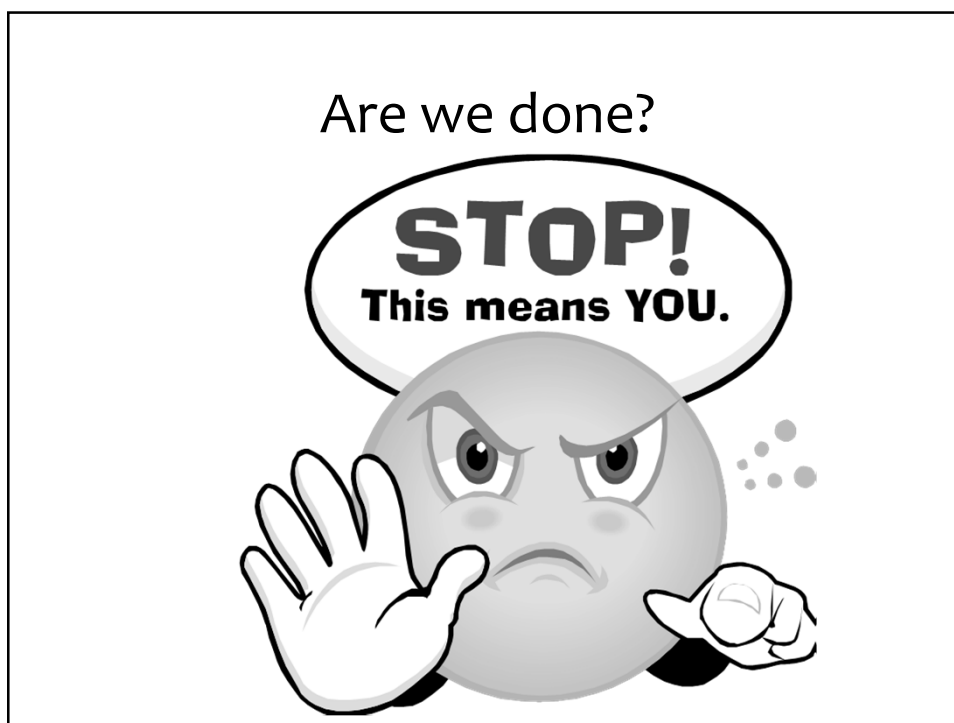
Model: _____ Newused: _____ Page: _____

Type: _____ Serialno: _____ Market Value: 0

Comments: Bulk Insert Assets Sep 18 2014 9:53PM

Account After Repricing

Values (100%)				
Current	835,652		FMV	MAV
Previous	5,106	Meff (214)	832,952	0
MAV Curr	0	Invn (1)	2,700	0
MAV Prev	0	FpInvn	0	0
Last Edited	835,652	Boat	0	0
Return	4,790	Plane	0	0
Penalty	0	Other	0	0
Leased Equipment				



Tidy Up ... at a minimum you must

- * Add Assessment Reason(s)
- * All assets in this example were added to group 3 because the property owner didn't provide any estimation of groups.
- * Appraiser should inspect each asset and assign the correct GROUP.

Audit Screen

Audit Screen

WinGAP - Audit Information (DEVEL) Richmond2013 (DEVEL)

[Edit Date](#) | [Audit](#) | [Correspond](#) | [Follow Up](#)

(There are no records to view)

Audit Type: Lead Auditor: ☐ Audit Flag
 No Years: Audit Status:
 Correspondence: Additional Info: Performed by:

Comments:

General Info (Inherited from Parent Account)

Name: Contact:
 Address:
 Address:
 City: State:
 Zip:

Records Located At: 1102 BROAD ST

Dates/Times

Appt Time:
 Appt Date:
 Next Audit:
 Last Audit:

Numbers (From PP Acct)

Bus Phone:
 Fax:
 NAICS: 722110
 FEI:
 SST:

Values

	Year 1		Year 2		Year 3	
	Return	Audit	Return	Audit	Return	Audit
INVN	0	0	0	0	0	0
MEFF	0	0	0	0	0	0

Captions shown in blue indicate details that, if changed, result in new Audit_Detail record.

Audit Screen

Audit Type	<div> <div></div> <div></div> </div>	
No Years:		
Correspondence	<div> <div>Desk Audit</div> <div>Detail Book Audit</div> </div>	
No Years:		
Correspondence	<div> <div></div> <div></div> </div>	
Comments	<div> <div>1</div> <div>2</div> <div>3</div> </div>	
<div> <div>Correspondence</div> <div> <div></div> <div></div> </div> </div>		
<div> <div>Comments</div> <div> <div>Back Audit</div> <div>Checklist</div> <div>Initial Request</div> <div>On Site Notice</div> <div>Results: Change</div> <div>Results: Less than 7500</div> <div>Results: No Change</div> <div>Second Request</div> </div> </div>		
<div> <div>General Info (1)</div> <div> <div>Name</div> </div> </div>		

Audit Screen

- * Each Action is saved automatically with the date of the action

Edit_Date	Audstat	Correspond	Follow_Up
09/18/2014		Audit_CheckList	

Edit_Date	Audstat	Correspond	Follow_Up
09/18/2014		Audit_CheckList	
09/18/2014		Audit_InitReq	

Audit Screen

- * When user selects a new correspondence and saves that change, the report will automatically preview to allow user to print

The screenshot shows a web application interface for an audit screen. On the left, there are three main sections: 'Correspondence', 'Comments', and 'General Info (1)'. The 'Correspondence' section is currently selected, and a dropdown menu is open, displaying a list of options: 'Back Audit', 'Checklist', 'Initial Request', 'On Site Notice', 'Results: Change', 'Results: Less than 7500', 'Results: No Change', and 'Second Request'. The 'General Info (1)' section is partially visible below the 'Comments' section, showing a 'Name' field.

Audit Reports

- * Check List
- * Initial Request Letter
- * On-Site Notification Letter
- * Second Request Letter
- * Back Audit Letter
- * Results Less Than 7500
- * Results Change
- * Results No-Change

Audit Reports



- * All Reports are conceptual at this stage
- * Reports will be distributed as templates allowing the county an easy place holder to create their own custom letters and solutions within the provided report type/categories.

Checklist

Federal Income Tax Return	<input checked="" type="radio"/> True <input type="radio"/> False	Georgia Income Tax Return	<input checked="" type="radio"/> True <input type="radio"/> False
General Ledger	<input checked="" type="radio"/> True <input type="radio"/> False	Inventory Schedule	<input checked="" type="radio"/> True <input type="radio"/> False
Depreciation Schedule	<input checked="" type="radio"/> True <input type="radio"/> False	Balance Sheet	<input checked="" type="radio"/> True <input type="radio"/> False
Attached Page	<input checked="" type="radio"/> True <input type="radio"/> False	Explanation of Value	<input checked="" type="radio"/> True <input type="radio"/> False
Other	<input checked="" type="radio"/> True <input type="radio"/> False		

14 1 of 2 ? 100% Find | Next

Audit_CheckList

RE: Audit information requested for: A & R EXTERMINATING CO INC
 Account Number 76
 Location: 2605PEACH ORCHARDRD

The Personal Property Division of the Tax Assessors' Office hereby requests the following documentation in order to finalize your personal property assessment for the current year:

- (X) 1. An exact duplication of each page contained in the Federal Income Tax Return 1120 or 1120S including Schedule A, Schedule L, and Form 4562 Depreciation for 2013, including all attachments; OR an exact duplication of each page contained in the Federal Income Tax Return 1065 including Schedule A, Schedule L, Schedule K-1, and Form 4562 Depreciation for 2013, including all attachments; OR an exact duplication of each page contained in the Federal Income Tax Return 1040, including Schedule C, and Form 4562 Depreciation for 2013, including all attachments as pertinent to this business.
- (X) 2. An exact duplication of each page contained in the Georgia Income Tax Return Form 600 or 600S for 2013 OR an exact duplication of each page contained in the Georgia Income Tax Return Form 700 for 2013 as pertinent to this business.
- (X) 3. A complete and exact duplication of the general ledger accounts for inventory and all fixed assets, including a Chart of Accounts, as of December 31, 2013, for this location only.
- (X) 4. A complete and exact duplication of the physical inventory schedule, if any, taken at December 31, 2013. Any deductions taken must be itemized. Or, if the fiscal year is other than December 31, 2013 send the most current physical inventory schedule including any adjustments used to calculate inventory at December 31, 2013.

Initial Request

Audit Initial Request

RE: Initial Request for Audit Information

Account Number

76

Location:

2605PEACH ORCHARDRD

The Macon-Bibb County Tax Assessors' office has randomly selected for audit the personal property account for the above location for the current year. The previous two years may be audited if there is a significant understatement. All personal property accounts have the potential for review and those selected are done so in a fair and systematic manner with particular emphasis placed on the equitable appraisal of like businesses.

Georgia Code 48-5-299 provides that the Board of Tax Assessors may use any available information to determine the existence or value of personal property in the county. In order to substantiate the personal property values for the current year, this office is requesting the information indicated on the attached document be provided. The requested information should be submitted to the audit department by April 1, 2014. **If the information is NOT currently available, please submit in writing the reason, as well as an estimate of when the information will be available.** Please be reminded that the 2014 Business Personal Property Tax Return is due April 1, 2014 regardless of the current availability of supporting documents.

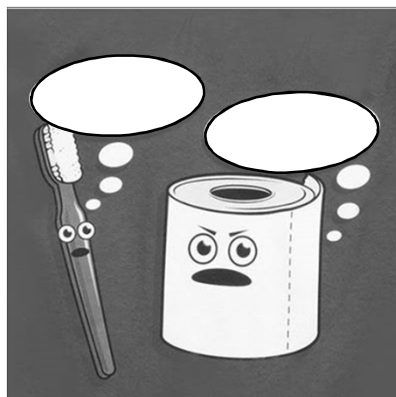
If you have any additional questions regarding this request, please contact the audit department.


Thank you for your attention to this matter.


Bar Codes?






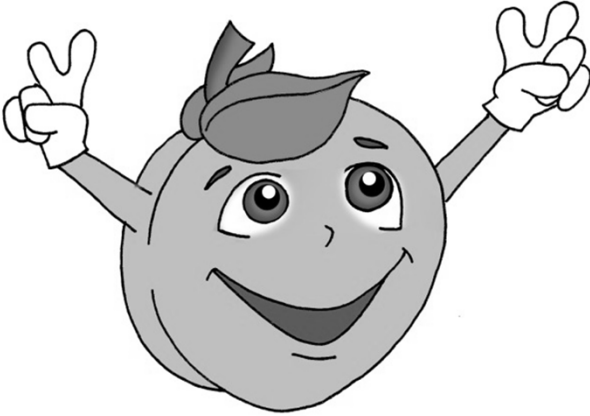
Caption This Cartoon











Services, Inc.

Business Personal Property Auditing Services

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Adjourn

