

DIRECTIONS FOR FILLING OUT THE ASSET FORFEITURE REPORTING FORM FOR LEAs, MJTFs AND STATE AGENCIES PURSUANT TO O.C.G.A. § 9-16-19(g)(3)(A)

This reporting form has been created by the Prosecuting Attorneys' Council with input from the Georgia Peace Officer Standards and Training Council, the Georgia Sheriffs' Association, and the Georgia Association of Chiefs of Police. Its purpose is to comply with the annual reporting requirements regarding state and federally forfeited assets pursuant to OCGA §§ 9-16-19(g)(3)(A) and 9-16-21(b). The report must be submitted by January 31 for the previous calendar year. The form for the reporting year can be found at <http://lf.pacga.org/Forms/assetforfeiture>

In filling out this report, the safety of law enforcement officers and on-going investigations are taken into account. Thus, the report shall not include any information that is likely to disclose 1) the identity of a confidential source; 2) confidential investigative or prosecution material which could endanger the life or physical safety of any person; 3) the existence of a confidential surveillance or investigation; or 4) techniques and procedures for law enforcement investigations or prosecutions. O.C.G.A. § 9-16-19(g)(2).

FILING OUT THE REPORT – TITLE PAGE

AGENCY INFORMATION

The name of the agency, its address and the phone number for the agency must be listed. If your political subdivision or agency is not listed in the drop-down box, choose “other” (found at the bottom of the drop-down list) and write in the name of the agency. Similarly, if the LEA type is not listed in the drop-down box, choose “other” and type in the law enforcement agency. The ORI number should be the central number used by that agency.

The question of whether your agency has assets to report is to allow those agencies, who do not receive forfeited assets, to file a report should that agency so choose to do so. Indicate “no” only if your agency, in relation to assets seized on or after July 1, 2015, did not 1) receive any forfeited assets for sale, destruction or retention; 2) return any assets seized for forfeiture; or 3) expend any forfeited funds during the reporting calendar year of 2021.

REPORTING OFFICER/EMPLOYEE

The report must have an electronic signature of the officer/employee making the report. It must also be verified as being true and correct to the best of the reporting officer/employee's

knowledge and belief. The name of the person must appear twice: once in the box with the “/s/” designation, which will act as the electronic signature of the person, and once in the box designated “typed name.” The title of the person (e.g. Sheriff, Chief of Police, Chief Deputy, Deputy Chief, etc.) must appear as well as an email address for that person. When the report is submitted, a .pdf of the completed form will be sent to this address

GOVERNING POLITICAL SUBDIVISIONS

Add the email address(es) of the political subdivision(s) to which the reporting agency desires a copy of the completed form to be sent. Law enforcement agencies are required to submit the report to the political subdivision governing its jurisdiction. Multijurisdictional task forces are required to submit the completed report to each political subdivision governing the jurisdictions involved. It is the duty of the reporting agency to ensure that the email address is correct and will be sent to the proper party within each political subdivision in compliance with the statutory mandate of O.C.G.A. § 9-16-19(g)(3)(A). It is also the duty of the reporting agency ensure that the report has in fact been received by the political subdivision(s) required to receive the report.

FILING OUT THE REPORT SPREADSHEET – TAB BY TAB

GENERAL INFORMATION

Enter the same information as on the title page. The respective State and Federal Totals for Currency Received (this will include forfeited currency and whatever net income from the sale of forfeited property received by your agency) and Expenditures for the Reporting Year will be automatically calculated from the amounts entered by your agency on the spreadsheet.

FORFEITED PROPERTY

Each item of forfeited property must be separately reported (e.g. if the agency received 20 firearms, each of the firearms must be listed separately). The “date received” means the date upon which the property was received by your agency pursuant to an order of distribution signed by the superior court. Thus, for example, if your agency seized a vehicle on April 1 and the vehicle was ordered forfeited on July 1, but the order for distribution giving your agency the vehicle to retain, sell or destroy was not entered until September 1, the date your agency “received” the vehicle is September 1, even if it has been in your agency’s custody and control since the April 1 date of seizure.

The “item description” refers to each particular property received by your agency. Whenever appropriate, the make, model, and serial number must be entered in the description. However, if the property fits within the “public safety” exception (e.g., a vehicle being used in a confidential investigation) the description need be only general.

The “statute” box refers to the substantive forfeiture statute that allowed the property to be forfeited (e.g. O.C.G.A. § 16-13-49 for drug forfeitures).

The “value” of the property should correspond to the fair market value placed on the property when seized and reported to the state attorney pursuant to O.C.G.A. § 9-16-7(a).

The “disposition/distribution of property” requires a designation of whether the particular property was ordered to be sold, retained or destroyed by your agency. The designation selected will govern which of the boxes must be completed. Thus, if the property was sold, the date of sale and the gross and net income received for the property must be entered on the report. The gross income is the amount that was paid by the buyer for the property. The net income is the amount that is left to be distributed after the payment of the costs associated with the sale of the property. See the attached Illustration One as to the calculation of the net income.

If the property was retained by your agency as an in-kind distribution, the use to which the property was put (Property Utilization) must be stated on the report. Please remember that use of such property may only be for a proper “official law enforcement purpose” as defined in OCGA § 9-16-19(a)(4). When such property is no longer needed by your agency, it must be surplus in accordance with either OCGA § 9-16-19(f)(4)(A)(i) for local agencies or OCGA § 9-16-19(f)(4)(B)(i) for state agencies.

If the property was destroyed, the date of destruction must be entered.

There may be property which was ordered sold or destroyed in an order of disposition, but as of the date of the report, has not been sold or destroyed (e.g., a 2013 Honda Accord was ordered sold in an order of disposition on December 15, but the date of the sale is scheduled for the second week of February). In such an event, choose the appropriate “sale pending” or “destruction pending” option.

FORFEITED PROPERTY (PREVIOUS REPORTING CYCLE)

In this Section, report *only* property that was received for sale or destruction, but was not sold or destroyed *prior* to the date of the last report. The “date received” and “item description” are duplicated from the previous year’s report only for referencing purposes. There are two options for “Disposition /Distribution” which are “Sold” or “Destroyed”.

As an example, if someone read the reports in conjunction, the 2019 end-of-year report might say that a 2013 Honda Accord was received on Dec. 15, 2019 and under disposition, it would state, “sale pending.” Then, on this 2020 end-of-year report, it would show under “Forfeited Property from Previous Reporting Cycle” the 2013 Honda Accord received on Dec. 15, 2019 was sold on February 10, 2020 with the appropriate gross and net totals entered.

FORFEITED CURRENCY

Each separate instance in which forfeited currency was received must be itemized. But, this

does not mean reporting the total amount forfeited by the State. For example, if the State seized and forfeited \$10,000.00 and after payment of costs and the 10% to the District Attorney, your agency received \$8000.00, the amount reported by your agency would be the \$8000.00, not \$10,000.00. This amount of currency may also include a portion of the net income from the sale of forfeited property. See Illustration Two regarding how to determine amount of currency received.

Also, like forfeited property, the date received is the date upon which the currency was received by your agency pursuant to an order of distribution signed by the superior court (this may be the date on which you transferred the currency from your seized-funds bank account into your forfeited-funds bank account). The “statute” box refers to the substantive forfeiture statute that allowed the property to be forfeited (e.g. O.C.G.A. § 16-13-49 for drug forfeitures).

RETURNED PROPERTY

Unlike the other sections on this report, this section refers to both currency and property that was returned to an owner or interest holder. Property may be returned for any number of reasons (e.g., a claim or answer asserting a valid defense of innocent ownership; settlement; or following a trial). The statutory requirements only relate to property that was *seized for forfeiture*. In other words, if the property was seized solely as evidence and not because there was intent to forfeit it, the reporting requirements are not applicable. Nevertheless, if there is a point in time that the property was sought to be forfeited, the reporting requirements would then apply. The “date returned” is the date that your agency returned the property to the claimant or his or her designee. Like the other sections requiring a description of the property, the make, model and serial number of the property should be entered, if known.

TOTALS FOR THE REPORTING YEAR

This is a general summary of the receipt of income for the reporting year. “Currency” refers to the total amount of *forfeited* funds that was received by your agency during the reporting calendar year, which will include any net income from the sale of forfeited property. See Illustration Two.

EXPENDITURES

In this section, all expenditures of forfeited funds must be individually itemized. For each expenditure, state the amount expended and the date of the expenditure. As to “Purpose” select the option that describes the appropriate “official law enforcement purpose” for which the expenditure was made as defined in O.C.G.A. § 9-16-19(a)(4). The report will automatically calculate total expenditures.

CASH ON HAND

This is the total amount of *forfeited* currency held in a financial institution on December 31 of the reporting calendar year. It should include the interest (if any) earned during that reporting calendar year. **This amount must be entered on the General Information Tab.**

FEDERAL FORFEITED PROPERTY

The same instructions regarding the report of state forfeited assets applies to federal forfeitures.

NOTES

This is a new section that was added in 2020. If there was some occurrence during the reporting year that caused an irregularity in the manner in which your agency has reported the receipt and use of forfeited assets, you may choose to make an explanation here, although no explanation is necessary or required for submission of the report.

SUBMISSION OF THE REPORT

Once the spreadsheet is complete, you must convert it to a .pdf format before uploading it to the Title page. Directions on how to convert the spreadsheet are attached to these instructions. **Because of submission and formatting problems, the PAC has disabled the ability to “save as” using the File -> Save As through the standard menu items which requires the use the “Save As” button in the template, which will properly format the pages. In some cases, an office or network virus software disables macros and the “Save As” button will not function properly. In such a case, you should call PAC and email your report. The PAC will convert it to PDF and email it back to your office.**

After uploading the spreadsheet, clicking on “Submit” will send the report to the PAC which will then return the report to you in .pdf form and will send a .pdf copy to each of the email addresses listed on the report. Additionally, a .pdf copy of the report will be sent by the PAC to the Carl Vinson Institute of Georgia. *Do not hit “Submit” unless the report is completed.*

The PAC will review each individual report for format and structure and “Accept” or “Reject” the report. If the report is rejected, the PAC will contact the office via email, explain the reason for the rejection and the necessary steps to take to resolve the issue. The PAC will only review the structure and format; it will *not* review content, with the exception that if the end of year totals in the forfeiture accounts (State Cash on Hand and Federal Cash on Hand) are not present in the report, the PAC will reject the report.

SAVING INFORMATION TO BE COMPLETED LATER – The spreadsheet is designed to download and to add entries as they are needed during the calendar year. Once the spreadsheet is completed, it can be uploaded with the Title page and submitted.

ILLUSTRATION ONE

The State forfeits a 2010 Honda Accord with a Fair Market Value of \$10,000.00.

The Court orders the sale of the vehicle.

The Sheriff's Office sells the vehicle for \$9,000.00

The costs incurred from the sale are \$500.00

The Sheriff reports the sale to the DA, which then prepares an order of distribution for the remaining \$8500.00.

Costs associated with the civil forfeiture action are \$250.00

The DA receives its 10%

The Sheriff receives the remainder after the payment of costs and the DA's 10%.

GROSS VALUE:	\$9,000.00
	- \$500.00 (costs associated with sale)
NET INCOME RECEIVED FROM SALE:	<hr/>
(This amount reported as Net Income)	\$8,500.00 (also the amount of the "forfeiture pool")
	- \$250.00 (costs associated with forfeiture)
	<hr/>
	\$8,250.00
	- \$825.00 (DA's 10% after payment of costs)
	<hr/>
CURRENCY REC'D BY SHERIFF:	\$7425.00
(This amount would be reported as Currency received)	

ILLUSTRATION TWO

FORFEITED PROPERTY

CASH:	\$10,000.00
VEHICLE ONE:	\$5,000.00 (Gross income, but after deducting costs, net income of \$4,000.00)
VEHICLE TWO:	\$10,000.00 (FMV of vehicle to be retained as in kind distribution to Sheriff)

CALCULATING AND DISTRIBUTING FORFEITURE POOL

10,000.00 (Cash)
+
\$4,000.00 (Net from sale which would be reported on spreadsheet)
\$14,000.00 (Cash in forfeiture pool)
+
\$10,000.00 (FMV – In kind distribution to be retained by Sheriff for Official Law Enforcement Purposes)
\$24,000.00 (Total Forfeiture Pool to be distributed)
- \$500 (Costs associated with forfeiture, e.g. filing costs, publication costs)
\$23,500.00 (\$13,500.00 Cash + \$10,000 FMV)

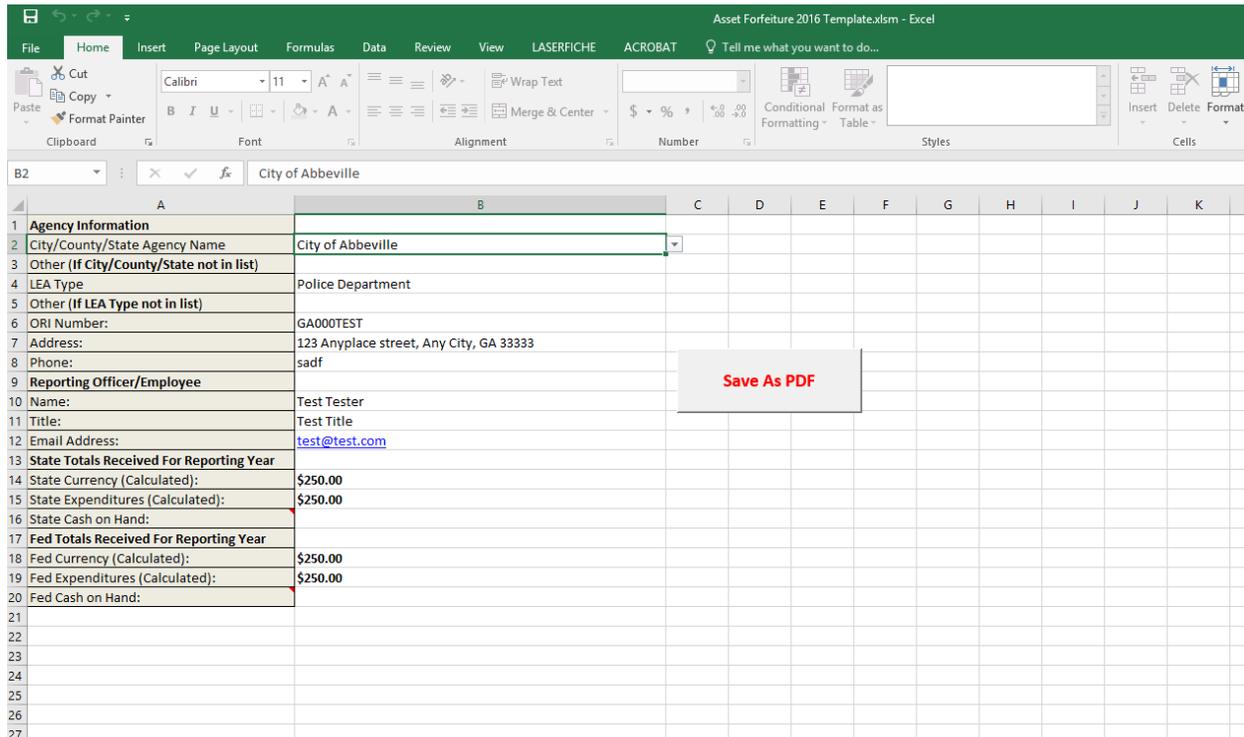
- \$2,350.00 (DA's 10%)
\$21,150.00 (11,150.00 Cash and \$10,000 FMV) which is to be distributed to the Sheriff's Office

Sheriff receives Vehicle Two and reports that on spreadsheet as **Retained** for official law enforcement purposes.

Sheriff also receives the \$11,150.00 in cash representing the remaining funds left in the forfeiture pool and reports it on spreadsheet as **Currency Received**.

DIRECTIONS ON CONVERTING SPREADSHEET TO .PDF FORMAT

Once you have completed the ENTIRE spreadsheet click ‘Save As PDF’ button on main (first) worksheet.



The screenshot shows the Microsoft Excel interface with the 'Asset Forfeiture 2016 Template.xlsx' file open. The ribbon is set to 'Home'. The spreadsheet contains the following data:

	A	B	C	D	E	F	G	H	I	J	K
1	Agency Information										
2	City/County/State Agency Name	City of Abbeville									
3	Other (If City/County/State not in list)										
4	LEA Type	Police Department									
5	Other (If LEA Type not in list)										
6	ORI Number:	GA000TEST									
7	Address:	123 Anyplace street, Any City, GA 33333									
8	Phone:	sadf									
9	Reporting Officer/Employee										
10	Name:	Test Tester									
11	Title:	Test Title									
12	Email Address:	test@test.com									
13	State Totals Received For Reporting Year										
14	State Currency (Calculated):	\$250.00									
15	State Expenditures (Calculated):	\$250.00									
16	State Cash on Hand:										
17	Fed Totals Received For Reporting Year										
18	Fed Currency (Calculated):	\$250.00									
19	Fed Expenditures (Calculated):	\$250.00									
20	Fed Cash on Hand:										
21											
22											
23											
24											
25											
26											
27											

A 'Save As PDF' button is overlaid on the spreadsheet.

A pdf file will be created in the same location as the template file which you have completed

Name	Date modified	Type	Size
Asset Forfeiture LEA 2017 Template.xlsx	12/12/2017 3:16 PM	Microsoft Excel M...	144 KB
<u>City_of_Abbeville_2017_Asset_Forfeiture_Report_Police_Department.pdf</u>	12/12/2017 3:16 PM	Adobe Acrobat D...	212 KB

The file will have the above naming convention using the agency name and type. This is the file you will upload to PAC.