

Commissioner's
Report to the General Assembly

Regarding Property Tax Administration

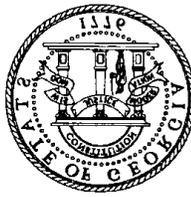
Georgia Department of Revenue

January 20, 2006

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Bart L. Graham
Revenue Commissioner

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January 20, 2006

Members of the General Assembly and Others:

This report has been developed by the Department of Revenue for the purpose of fulfilling the Commissioner's responsibility of continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue.

The information contained in this report is made pursuant to the requirements of O.C.G.A. §§ 48-5-349.5, 48-5-7.1 and 48-5-7.4. It is hoped this report can be a tool for further understanding the state of Property Tax Administration in Georgia.

The staff of the Local Government Services Division and I are available to provide more information or clarification of information upon request. We look forward to working with you during the 2006 session and during the year.

Respectfully Submitted,

Bart L. Graham
Revenue Commissioner

Department of Revenue
January 20, 2006

HIGHLIGHTS OF ANNUAL REPORT

DIGEST REVIEW:

- The Revenue Commissioner continues to insure uniformity and equalization between and within counties using the same procedures enacted in 1992, and in the manner prescribed in Article 5A of Chapter 5 of Title 48.
- The statutory deadline for submitting annual property tax digests is August 1st, however, historically 5% of the counties actually met this deadline prior to 2004. To increase compliance, the Department took steps to encourage local tax officials to complete their work more expediently so as to allow taxpayers to receive property tax bills timely and allow state property tax collections to be deposited in the state treasury more quickly. As a result of this initiative, 40% of the county tax digests for 2004 were submitted by the August 1st deadline and approximately 45% for tax year 2005 were submitted by the deadline. The Department will continue to encourage counties to achieve even better compliance in future years.
- Of the 53 counties falling in the 2004 review year and extensively reviewed, 7 county ad valorem tax digests failed to meet the state standards for approval, compared to 15 counties in 2003. As a result of the 2004 reviews, a \$5 per parcel penalty of \$1,393,130 and additional state tax of \$19,361 was assessed these counties.
- Of the other 106 non-review counties examined for 2004, 11 county ad valorem tax digests failed to have an acceptable overall average assessment ratio, compared to 15 in 2003. As a result, additional state tax in the amount of \$88,617 was assessed these counties.
- The average level of assessment, as measured by the Median, has increased from 36.95% in tax year 1998 to 37.97% for tax year 2004. This increase is a result of the efforts of the county boards of tax assessors to assess property at an acceptable level.
- The average level of uniformity, as measured by the Coefficient of Dispersion, has improved from 12.53% in 2003 to 10.63% for 2004, indicating the presence of uniformity in assessments.
- The average level of assessment bias, as measured by the Price Related Differential, has remained stable; a measure of 100.92% in 2004, compared to 100.11% in 2003, indicating assessments are fair between large and small properties.
- Assessed values reached a high of \$271.4 billion in 2004 or a 5.6% increase from the values reported in 2003; while the 2004 average millage rate of 25.97 increased less than 1% from the 2003 average millage rate. This is an indication that counties and schools are offsetting inflationary growth with a reduction in millage rates in accordance with the Taxpayer Bill of Rights.

PUBLIC UTILITIES:

- In 2005, the Department received a favorable ruling from the federal district court in a suit brought by one of the nation's largest railroads appealing its 2002 proposed assessment. The ruling affirmed the Department's valuation methodologies and clarified the exemption of certain intangible assets.
- The statewide average equalization ratio for public utility property decreased slightly from 37.90% in 2004 to 37.78% for tax year 2005.
- Equalization ratios for 77 of the 159 counties were proposed at a ratio less than 40% for tax year 2005, a slight increase from the 69 counties whose proposed ratio was less than 40% in 2004.

PREFERENTIAL AGRICULTURAL ASSESSMENT:

- Since the implementation of Preferential Agricultural Assessment in 1984, the program had continued to grow through tax year 2001. However, since 2002 the number of taxpayers participating in this special assessment program has steadily declined. This decline is a result of the increase in fair market values at the local level and the advantages of Conservation Use Valuation. The decline is further indicated by the fact that the amount of assessed value eliminated from the digests and tax shifts decreased more than 10%, while the number of parcels decreased approximately 18% for tax year 2004. While the reports show tax losses, the actual affect is that of a shift of the tax burden from taxpayers within this property class to other property class taxpayers.

CONSERVATION USE VALUATION:

- Since the implementation of Conservation Use Valuation in 1992, the number of parcels in this program has risen steadily. The number of parcels enrolled in the program has increased to more than 100,000, representing the elimination of approximately 5.1 billion in value and total tax shift of approximately \$127.3 million. These dramatic increases are expected to continue to grow as property valuations increase.

TIMBER TAXATION:

- The amount of timber sales and harvests have shown a downward trend, an indication of the depressed timber market, although County and School revenues increased approximately 5% as a result of the increase in millage rates.

SUMMARY:

- The Department desires to provide the legislature with all information necessary for the proper evaluation of legislative impacts and implementation of property tax policies. It fully supports the initiatives of the General Assembly in providing tax relief to the elderly, authorizing special assessment programs and exemptions for certain categories of property, homeowner tax relief grants, and increased homestead exemptions that return value to the citizens of Georgia.

Reporting Requirements

The Commissioner's responsibility for continuing to provide the General Assembly with the effect of property tax administration and the continued enactment of laws created by legislation and administered by the Department of Revenue, Local Government Services Division are as follows:

- O.C.G.A. Section 48-5-349.5 requires the examination of the digest of each county to ensure that all property valuations are reasonably uniform and equalized among the counties and within the counties. This code section provides for a status report on this review process along with the Commissioner's observations regarding the progress of the counties in ad valorem tax administration.
- O.C.G.A. Section 48-5-7.1 requires the submission of a report showing the fiscal impact of the law providing for the preferential assessment of tangible real property devoted to agricultural use. Qualified farm property is assessed at 75% of the value under this program and this report analyzes the effect of this program on taxpayers and levying authorities.
- O.C.G.A. Section 48-5-7.4 requires a report showing the fiscal impact of the law providing for conservation use assessment of certain agricultural properties attendant with this code section. Qualified farm property is assessed at its current use value using a table of values established by the Commissioner following specific legal procedures. This report analyzes the adverse fiscal impact, if any, on other taxpayers and levying authorities.

Digest Review Procedures

The Commissioner, through the Local Government Services Division, has been given the statutory duty of reviewing county tax digests to determine if the digests meet the criteria mandated in statute case laws and regulation for level of assessment¹, uniformity², and equalization³.

Article 5A of Chapter 5 of Title 48 establishes the procedure for the Commissioner to equalize county property tax digests between and within counties and compel county boards of tax assessors to make adjustments in property valuations so as to insure uniformity and equity.

As directed by the legislature, the Commissioner has adopted a three-year digest review cycle in which each county's tax digest is reviewed extensively to determine the level of assessment, uniformity and equalization in each property class. In any given year, one third of the county tax digests are subject to extensive statistical testing. Counties, which do not meet the criteria, set forth in the statute and regulations are allowed an opportunity during the three-year cycle to correct any deficiencies by the next review year. The other counties that are not being extensively reviewed are examined for level of assessment to equalize the state levy and public utility assessments. The Commissioner approves any county's digest as being reasonably uniform and equalized if the digest meets certain standards:

For those digests submitted by counties in their digest review year, the Commissioner completes his review on or before August 1 of the following tax year or within 30 days of the date the ratio study results are provided by the State Auditor. Based upon this review, the Commissioner will approve any digest when it is found to be reasonably uniform and equalized by having met the following state established standards:

- the average level of assessment for each class of property meets the state standards of 36% to 44%;
- the average measure of overall equalization, the *coefficient of dispersion*⁴, meets the state standard of 15% or less for residential properties and 20% or less for all other property classes; and
- the bias ratio, or statistical measure of *price related differential*⁵, meets the state standard of 95% to 110%.

¹ The comparison of an individual property's actual sales price versus its assessed value is a measure of the level of assessment. The ratio required by state statute is 40%.

² The measurement of quality of the results produced by a county's valuation program will determine if properties are valued in a uniform manner.

³ Equalization is the measure of equality of assessment. In order to possess good equalization, a county tax digest should value all properties at about the same level of assessment.

⁴ The coefficient of dispersion is the statistical representation of equalization.

⁵ The price-related differential is the statistical measure of assessment bias. This demonstrates whether lower or higher priced properties are more accurately assessed.

The Commissioner conditionally approves the digest and assesses a penalty of \$5.00 per taxable parcel of real property if a county's review year digest contains the same or similar deficiencies as the previous review year digest. If the overall average assessment level does not meet state standards, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment level and the amount the digest actually produces for collection purposes. For those counties submitting their digest during a non-review year, digests are evaluated by the Commissioner based on the overall average assessment ratio deviation from the proper assessment ratio of 36% to 44%.

If the Commissioner determines that a county's digest does not meet the acceptable ratio of 36% to 44%, the county is assessed additional state tax in the amount equal to the difference between the state's one-quarter of a mill that would have been produced if the digest had been at the proper assessment rate and the amount the digest actually produces for collection purposes.

In measuring the compliance of each county in meeting state standards for digest approval, the Commissioner utilizes the information provided by the State Auditor from the sales ratio studies developed for each county. Each county's ratio study measures the statistical standards of level of assessment, uniformity and equalization.

The review of the 53 counties falling within the 2004 review year indicated that 7 counties were deficient. Four of these counties were subject to additional state tax and 1 (Fulton County) was assessed the \$5 per parcel penalty for failure to correct prior digest deficiencies. Fulton County has paid the penalty.

Table 1 COUNTY	\$5 Per Parcel Penalty	Additional State Tax
Clinch		\$6,134
Emanuel		
*Fulton	\$1,393,130	
Johnson		\$2,934
Randolph		\$5,187
Union		
Wheeler		\$5,106
TOTAL	\$1,393,130	\$19,361

* Paid December 2005

The review of the 106 non-review counties resulted in 11 counties being assessed additional state tax.

Table 2 COUNTY	Additional State Tax	COUNTY	Additional State Tax
Banks	\$12,250	Quitman	\$2,022
Brantley	\$6,809	Stephens	\$19,100
Early	\$14,380	Taliaferro	\$3,258
Echols	\$3,935	Terrell	\$4,380
Lee	\$16,724	Webster	\$2,022
Marion	\$3,737	TOTAL	\$88,617

Several graphs are included to provide a visual indication of the various measurable statistical standards:

Figure 1 - This graph shows the steady increase in the average Median Ratio since tax year 1998. Georgia law requires taxes to be assessed at 40% of the fair market value of the property; therefore, the median ratio is a measure of the effectiveness of the county's valuation efforts.

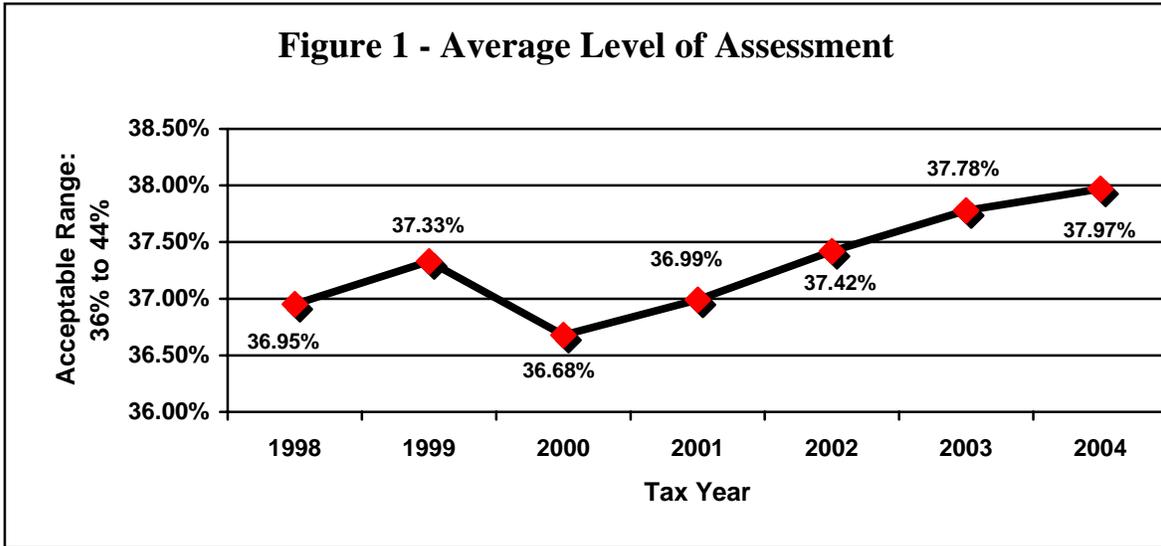


Figure 2 - This graph shows the average level of uniformity, as measured by the Coefficient of Dispersion, and indicates the equality of assessments between individual properties. Case law indicates that this is the most important measure of fairness within a taxing jurisdiction. The decrease in the 2004 indicates that assessments are more uniform than in past years.

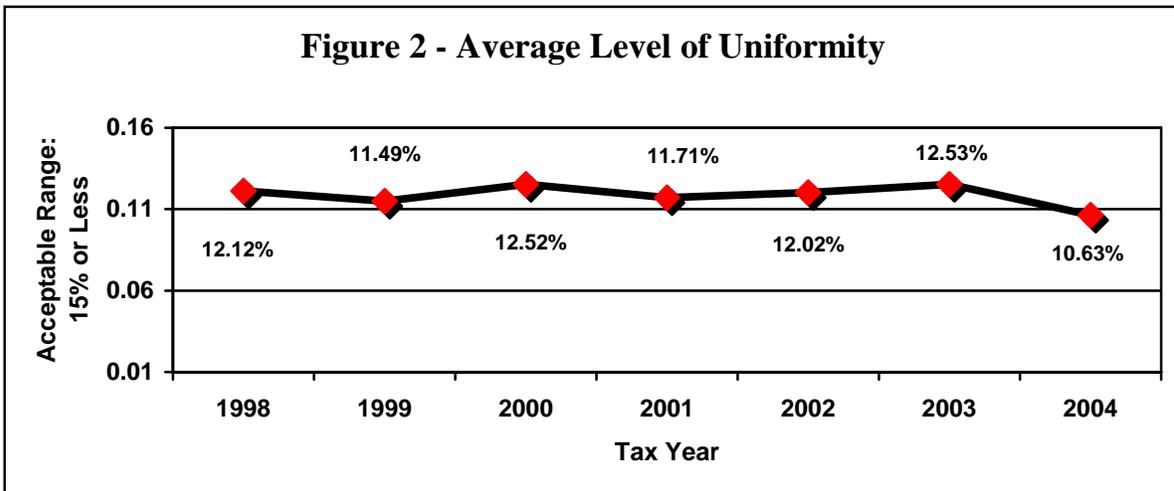
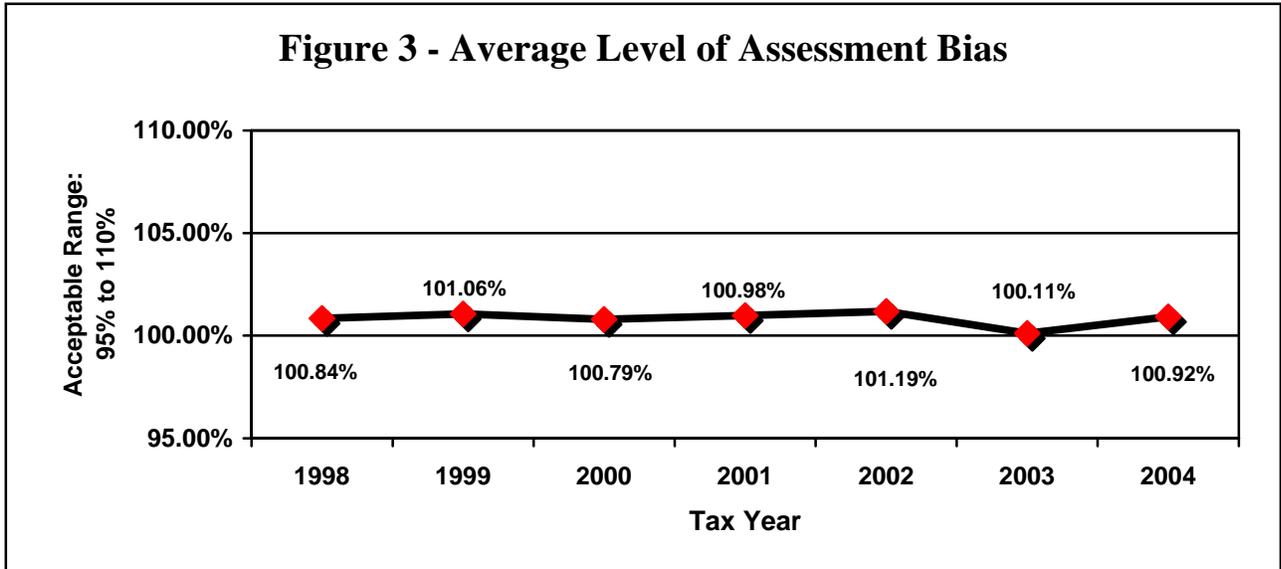


Figure 3 - This chart shows the past seven years average assessment bias, as measured by the Price Related Differential. This standard has remained relatively stable during these years, indicating that large and small properties are being assessed on a more equal basis.



Value and Revenue

Since the implementation of the new digest review procedures, counties have been performing either total or partial revaluations or updates to properties in order to conform to the state standards for acceptable digests. In doing these revaluations and updates, property values have increased significantly since 1998 as shown in **Figure 4**.

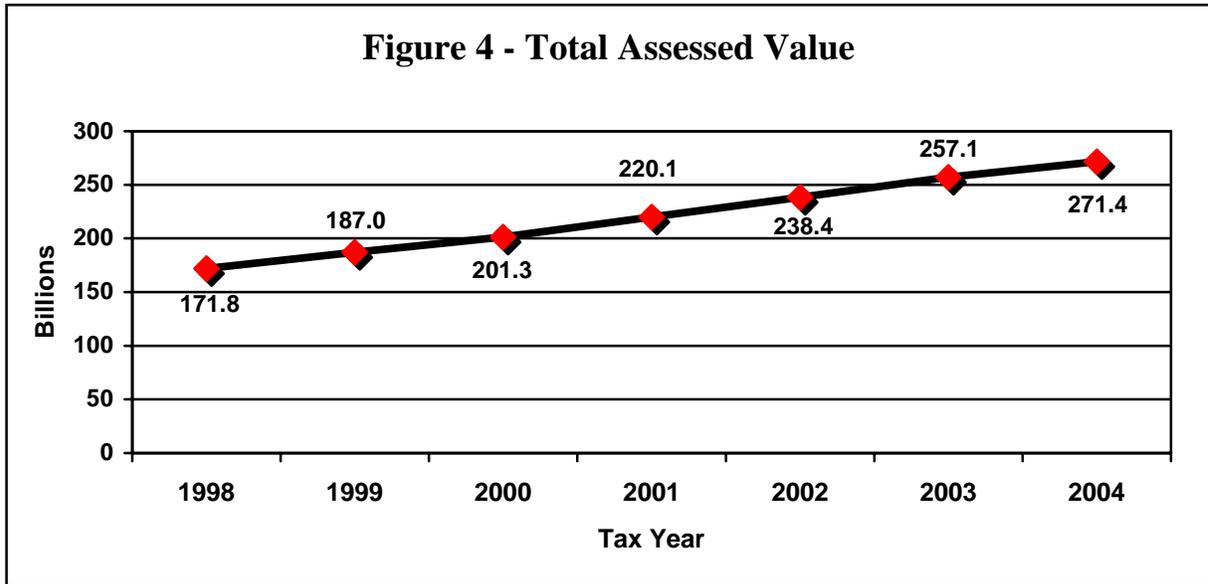


Figure 5 shows the average millage since 1998. And while the average millage rate had been declining, since 2001 counties and schools have begun steadily increasing millage rates.

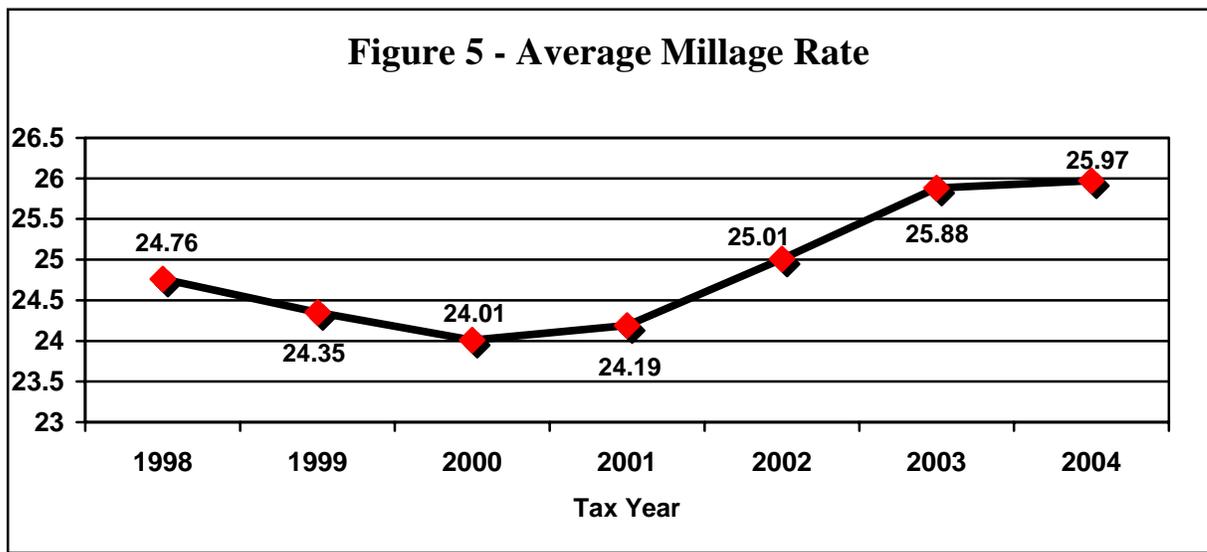
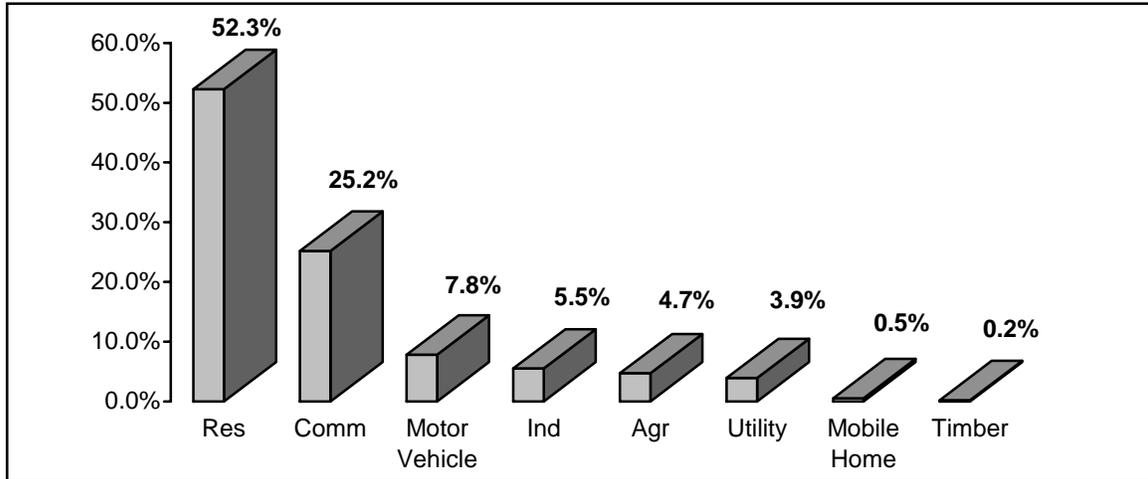
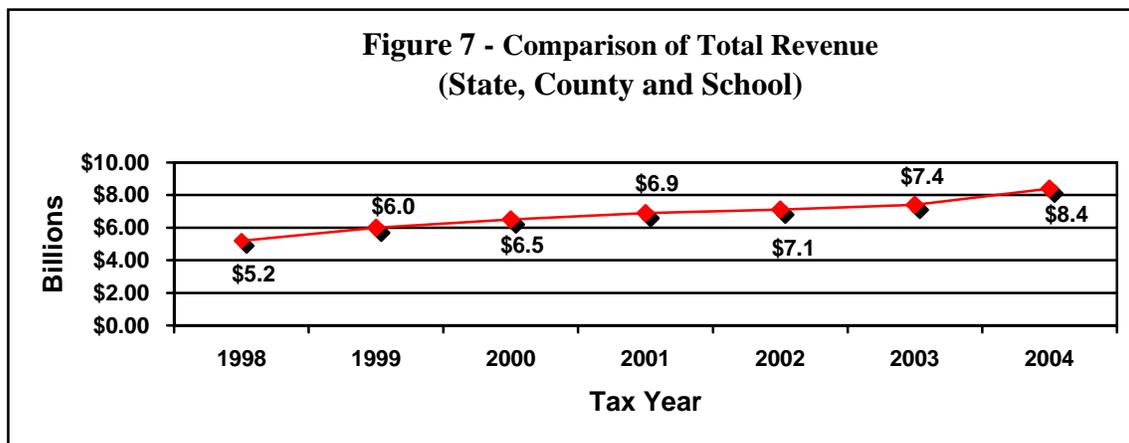


Figure 6 below shows the percentage breakdown, by property class, of the values reported on the 2004 tax digests.

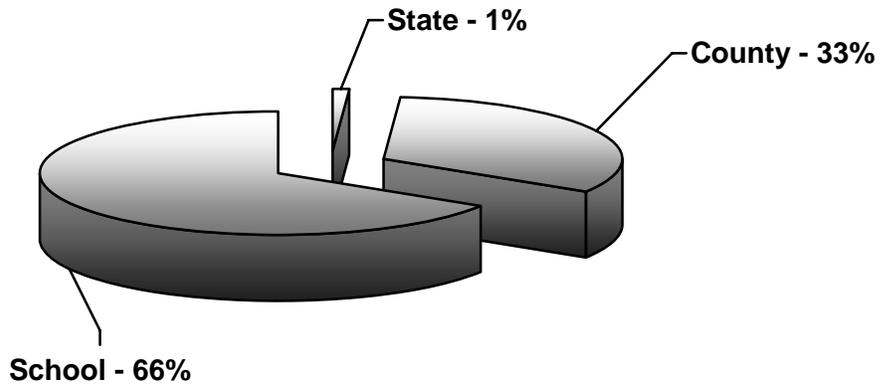
Figure 6 - PERCENTAGE OF 2004 VALUES TO TOTAL VALUE – BY PROPERTY CLASS



Property tax continues to be the primary revenue source for local governments. Currently, approximately 7.4 billion in revenue is collected from property taxes in Georgia. Because there is limited Department involvement in the collection of city taxes, this report does not focus on this tax type. **Figures 7 and 8** show the total revenues and the revenue breakdown by tax type generated from the 1998 through 2004 tax digests. **Figures 9 through 13** show the amount of tax revenue and a 5-year comparison for county and school tax purposes.



**Figure 8 - 2004 Percentage of Total Revenue
By Tax Type**



**Figure 9
2004 County Tax Revenue By Property Class - Millions**

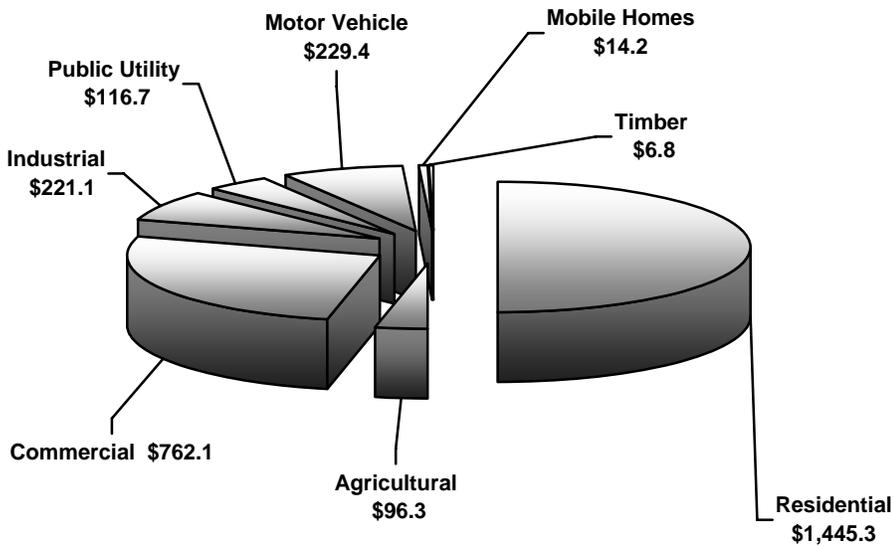


Figure 10 - 5 Year Comparison of County Tax Revenue

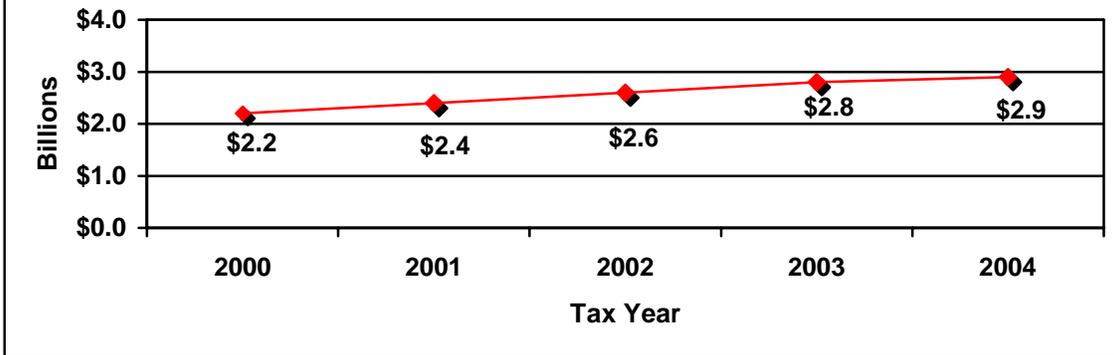


Figure 11 - 2003 School Tax Revenue By Property Class - Billions

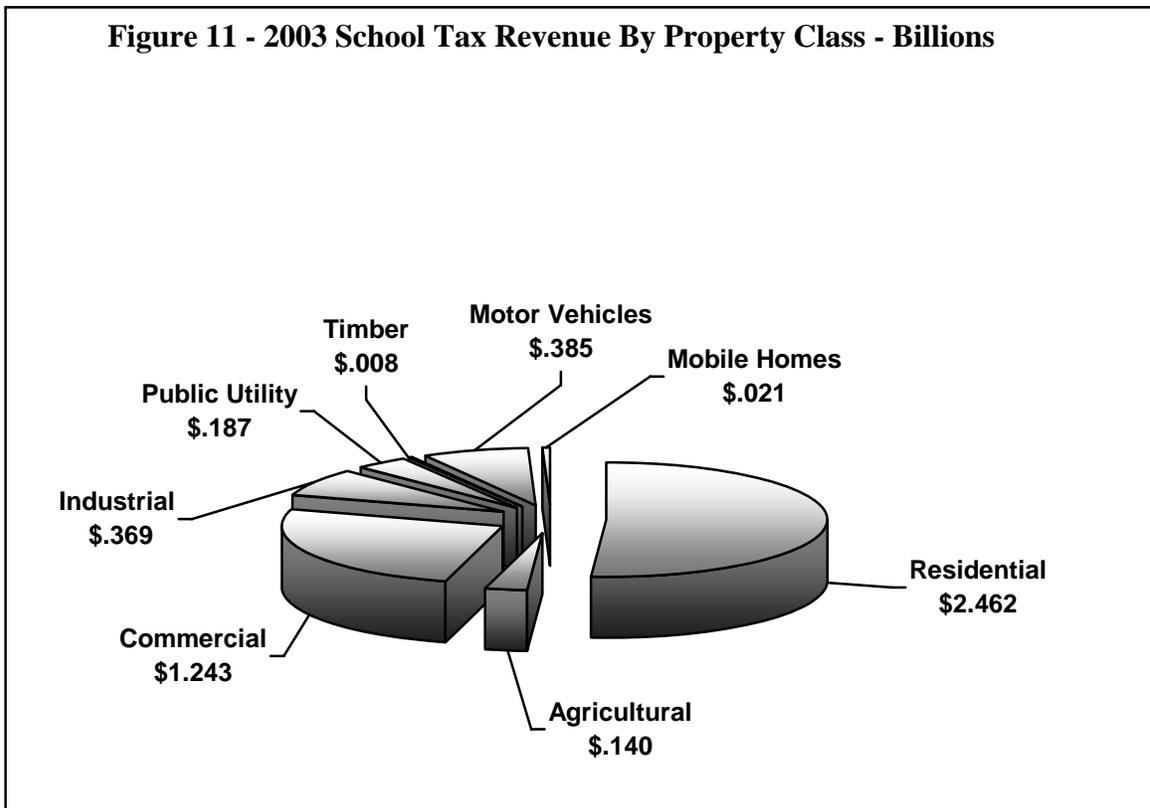


Figure 12 - 5 Year Comparison of School Tax Revenue

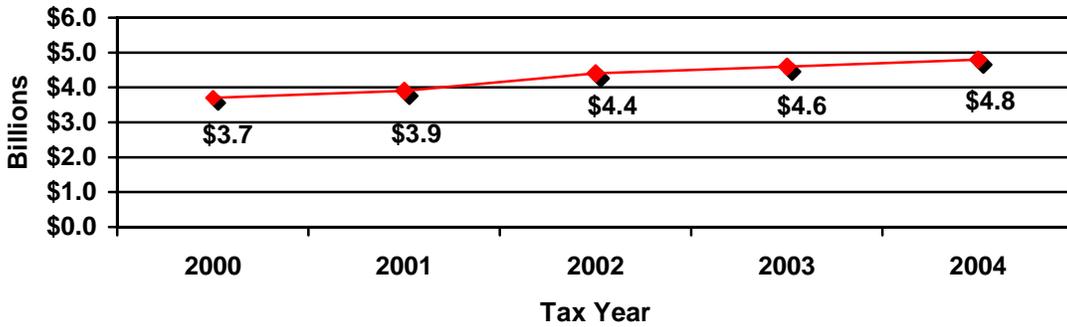
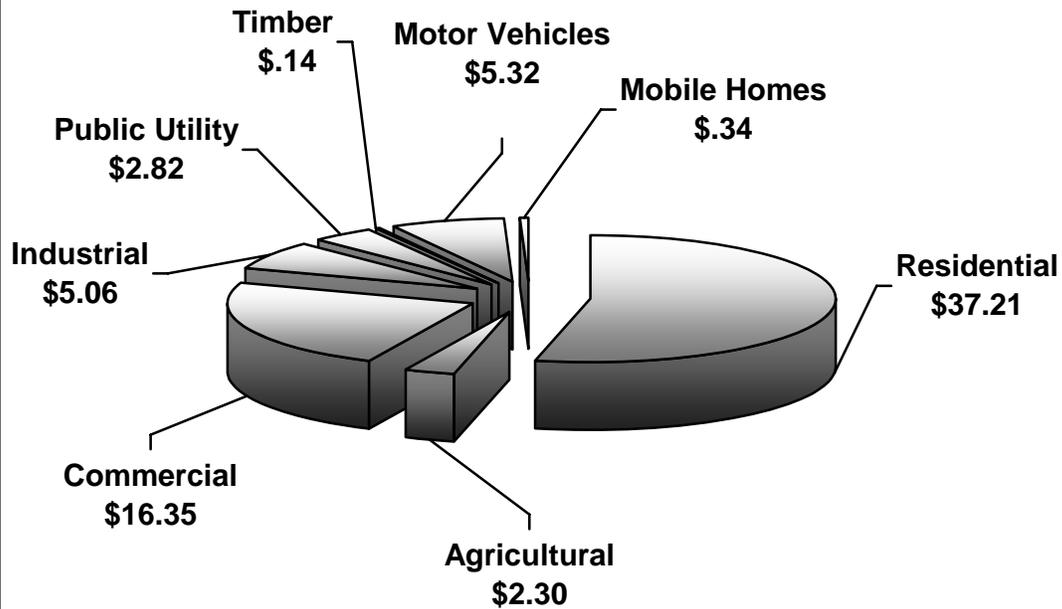


Figure 13 - 2004 State Tax Revenue By Property Class Millions



Public Utilities

O.C.G.A. § 48-2-18 requires the Commissioner to annually propose assessments for public utility property and to insure that these properties are assessed at the same overall average assessment level as other property in the county. Each utility company is required to annually return their properties indicating location, description, type of property and valuation. The Commissioner's staff inspects these returns to insure the accuracy of each utility company's declarations.

In determining each county's proposed assessments for 2005 public utilities and airlines, the Commissioner utilized the equalization ratios using 2004 digest values certified by the county tax commissioners and ratio statistics developed by the State Auditor. This method insured that proposed public utility values were set at the same overall average assessment level as other properties.

Once the State Board of Equalization approved these values, proposed equalization ratios and assessments were issued to the counties and utility companies. Each county board of tax assessors then determined the final assessment of utility properties by either accepting the State's proposed equalization ratio and assessments or substituting their own in issuing assessment notices to the utility companies.

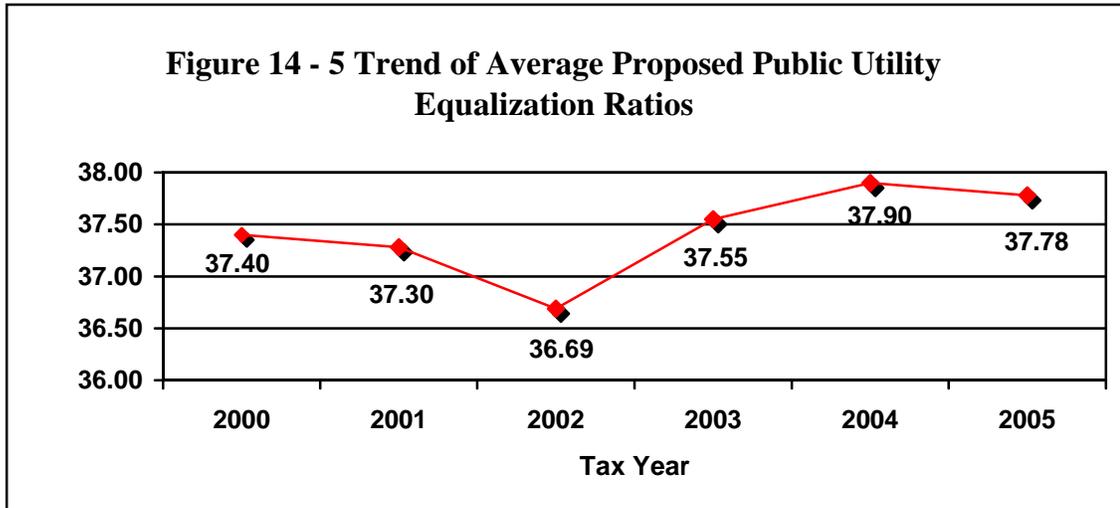
Table 3 on the following page shows each county's 2005 equalization ratio as proposed by the State Board of Equalization.

In past years, the Department has been engaged in numerous litigation issues as a result of public utility companies appealing their valuations. In 2005, the Department received a favorable ruling from the federal district court in a suit brought by one of the nation's largest railroads appealing its 2002 proposed assessment. The ruling affirmed the Department's valuation methodologies and clarified that certain identifiable intangible assets were not taxable in Georgia. The Department applied the federal court's ruling concerning the intangible assets issue and appraised the property of public utility companies for tax year 2005 using the following method:

- The Department solicited information from the public utility companies concerning any identifiable and quantifiable intangible assets captured by the Department's valuation methodology;
- Due to the limited time afforded to the public utilities to respond to the request for information, the Department proposed that the 2005 values be developed by using a blending of the 2005 indicated values and prior years' values.
- This proposal was in concurrence with the Attorney General's Office and approved by the State Board of Equalization.

Table 3 – County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio	County	Proposed Ratio
Appling	36.68	Dade	40.00	Jefferson	40.00	Richmond	37.89
Atkinson	36.98	Dawson	40.00	Jenkins	40.00	Rockdale	40.00
Bacon	36.16	Decatur	40.00	Johnson	35.12	Schley	36.39
Baker	36.21	Dekalb	37.13	Jones	36.86	Screven	36.50
Baldwin	40.00	Dodge	36.15	Lamar	36.72	Seminole	40.00
Banks	35.58	Dooly	40.00	Lanier	37.20	Spalding	36.76
Barrow	40.00	Dougherty	37.51	Laurens	37.45	Stephens	35.00
Bartow	40.00	Douglas	37.83	Lee	34.63	Stewart	40.00
Ben Hill	40.00	Early	32.54	Liberty	40.00	Sumter	40.00
Berrien	37.60	Echols	31.17	Lincoln	40.00	Talbot	37.91
Bibb	36.07	Effingham	40.00	Long	37.05	Taliaferro	30.63
Bleckley	40.00	Elbert	40.00	Lowndes	37.62	Tattnall	37.68
Brantley	34.09	Emanuel	40.00	Lumpkin	40.00	Taylor	40.00
Brooks	36.28	Evans	37.35	Macon	35.87	Telfair	36.44
Bryan	40.00	Fannin	36.90	Madison	40.00	Terrell	35.65
Bulloch	40.00	Fayette	40.00	Marion	35.66	Thomas	40.00
Burke	36.96	Floyd	40.00	McDuffie	37.08	Tift	40.00
Butts	36.43	Forsyth	40.00	McIntosh	40.00	Toombs	40.00
Calhoun	36.94	Franklin	40.00	Meriwether	37.19	Towns	36.50
Camden	40.00	Fulton	36.47	Miller	40.00	Treutlen	37.10
Candler	40.00	Gilmer	40.00	Mitchell	40.00	Troup	40.00
Carroll	40.00	Glascocock	40.00	Monroe	40.00	Turner	40.00
Catoosa	36.68	Glynn	36.59	Montgomery	37.16	Twiggs	37.10
Charlton	40.00	Gordon	37.37	Morgan	40.00	Union	35.97
Chatham	40.00	Grady	37.37	Murray	37.27	Upson	40.00
Chattahoochee	37.10	Greene	40.00	Muscogee	40.00	Walker	36.56
Chattooga	37.12	Gwinnett	40.00	Newton	40.00	Walton	37.63
Cherokee	40.00	Habersha	37.55	Oconee	40.00	Ware	40.00
Clarke	40.00	Hall	40.00	Oglethorpe	37.49	Warren	36.10
Clay	40.00	Hancock	40.00	Paulding	40.00	Washington	35.04
Clayton	37.78	Haralson	40.00	Peach	40.00	Wayne	36.92
Clinch	33.01	Harris	40.00	Pickens	40.00	Webster	33.40
Cobb	40.00	Hart	37.27	Pierce	40.00	Wheeler	31.62
Coffee	40.00	Heard	40.00	Pike	40.00	White	36.60
Colquitt	40.00	Henry	40.00	Polk	40.00	Whitfield	40.00
Columbia	40.00	Houston	40.00	Pulaski	37.58	Wilcox	40.00
Cook	40.00	Irwin	36.25	Putnam	40.00	Wilkes	36.17
Coweta	37.18	Jackson	40.00	Quitman	35.55	Wilkinson	36.55
Crawford	36.10	Jasper	40.00	Rabun	40.00	Worth	40.00
Crisp	40.00	Jeff Davis	36.19	Randolph	32.85	STATE	37.78

Figure 14 below shows the trend of the statewide proposed public utility equalization ratios. This graph indicates that the average proposed public utility ratio has improved as a result of the counties' efforts in maintaining values at an acceptable assessment level. Furthermore, this type property, appraised by the Department, is more closely being assessed at the same level as those types of property appraised at the local county level.



PREFERENTIAL AGRICULTURAL ASSESSMENT

In the 1983 legislative session, O.C.G.A. § 48-5-7.1 was passed establishing preferential assessment of tangible real property devoted to bona fide agricultural purposes. By statute, all real property is assessed at 40% of fair market value, however, the new legislation provided for a 30% level of assessment or 75% of the value at which other taxable real property is assessed.

In making application for preferential assessment, qualifying taxpayers must have signed a covenant (contract) agreeing to continuously maintain the property in agricultural pursuits for a period of 10 years. Transfers of ownership were allowed, provided the property was transferred to another qualifying entity that agreed to continue the property in agricultural pursuits for the remainder of the covenant period. Otherwise, the covenant was breached and a penalty imposed. Penalties ranged from 15 times the tax savings if the breach occurred during the first year of the covenant, to a minimum of 3 times the tax savings if a breach occurred during the tenth year of the covenant.

Fiscal Impact

The **Table 4** below shows for each tax year, the statewide number of parcels, the total value eliminated, the total tax dollar loss, and the percentage change of each category.

Table 4 - Preferential Agricultural Assessment Fiscal Impact

YEAR	PARCELS	PERCENT CHANGE	TOTAL VALUE ELIMINATED	PERCENT CHANGE	TOTAL TAX \$ LOSS	PERCENT CHANGE
1984	10,001		86,969,884		1,588,974	
1985	11,839	+ 18.4	105,327,904	+ 21.1	1,992,707	+ 25.4
1986	12,642	+ 6.8	115,411,332	+ 9.6	2,227,704	+ 11.8
1987	13,446	+ 6.4	119,970,016	+ 3.9	2,370,396	+ 6.4
1988	15,306	+ 13.8	134,584,711	+ 12.2	2,864,733	+ 20.9
1989	16,978	+ 10.9	148,115,075	+ 10.1	3,782,095	+ 32.0
1990	19,947	+ 17.5	176,780,216	+ 19.4	4,010,259	+ 6.0
1991	23,086	+ 15.7	204,261,412	+ 15.5	4,657,783	+ 16.1
1992	23,243	+ .7	180,985,796	- 11.4	4,232,187	- 9.1
1993	18,388	- 20.9	145,151,076	- 9.8	3,542,375	- 16.3
1994	17,836	- 3.0	137,170,751	- 5.5	3,362,403	- 5.1
1995	22,226	+ 24.6	165,278,063	+ 20.5	4,249,807	+ 26.4
1996	23,501	+ 5.7	174,157,485	+ .4	4,410,076	+ 3.8
1997	23,915	+ 1.8	181,350,311	+ 4.1	4,654,542	+ 5.5
1998	23,340	- 2.4	189,169,970	+ 4.3	4,701,626	+ 1.01
1999	22,634	-3.02	191,204,332	+1.08	4,760,183	+1.25
2000	22,449	-.82	191,352,938	+0.08	4,824,066	+1.34
2001	20,582	-8.32	195,076,035	+1.95	5,011,186	+ .88
2002	18,302	-12.46	182,041,147	-6.68	4,768,802	-4.84
2003	16,435	-10.42	177,696,254	-2.39	4,803,802	.73
2004	13,549	-17.56	158,588,308	-10.75	4,304,327	-10.40

Table 5 on this and the following pages illustrates a county-by-county breakdown of the preferential agricultural assessment local impact analysis for 2004.

TABLE 5 – PREFERENTIAL AGRICULTURAL ASSESSMENT FOR 2004

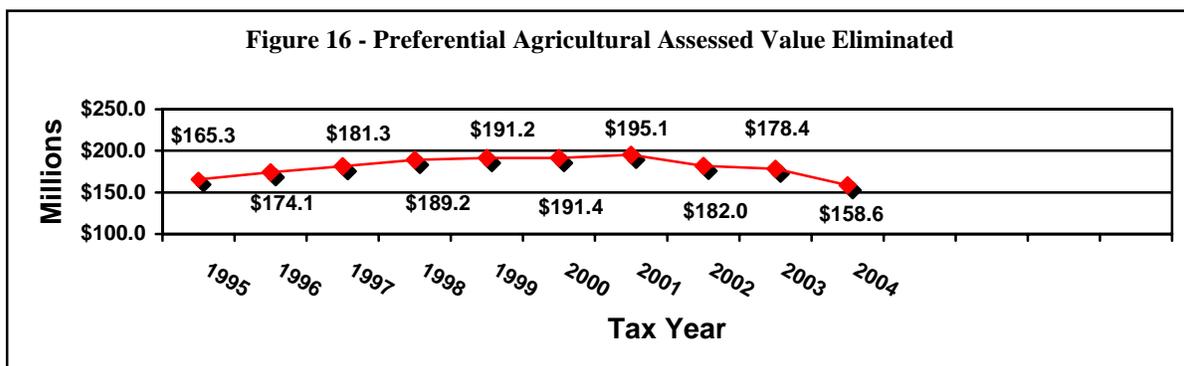
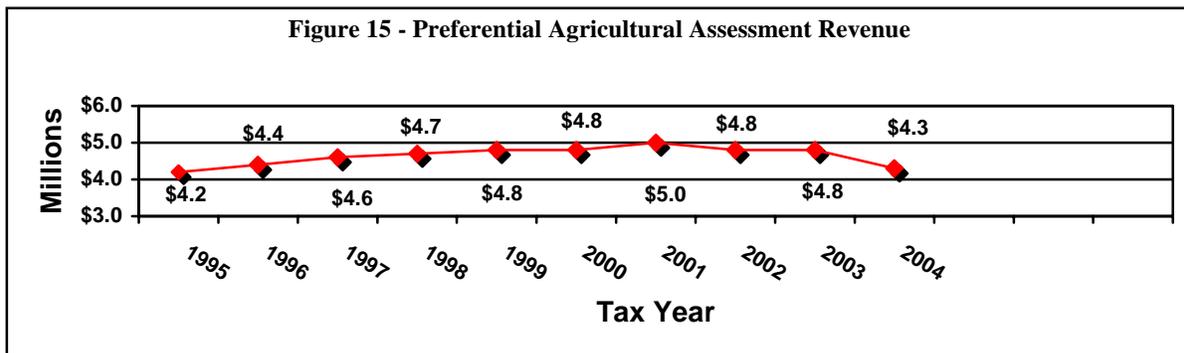
COUNTY NAME	COUNTY PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
APPLING	487	2,723,812	681	26,203	41,347	1,090	69,321
ATKINSON	119	1,543,357	386	21,984	20,408	0	42,778
BACON	115	889,628	222	12,010	12,010	0	24,242
BAKER	322	4,092,261	1,023	53,254	68,545	0	122,822
BALDWIN	5	230,150	58	2,255	3,353	0	5,666
BANKS	16	209,212	52	2,079	2,877	0	5,008
BARROW	4	49,725	12	336	870	107	1,325
BARTOW	39	544,486	136	4,121	10,449	0	14,706
BEN HILL	42	399,283	100	5,227	6,896	0	12,223
BERRIEN	456	3,499,735	875	50,746	48,996	0	100,617
BIBB	18	53,020	13	672	978	136	1,799
BLECKLEY	27	286,484	72	2,512	3,438	0	6,022
BRANTLEY	110	549,212	137	10,023	9,446	534	20,140
BROOKS	253	5,381,932	1,345	63,114	70,503	54	135,016
BRYAN	15	135,280	34	1,032	2,148	0	3,214
BULLOCH	15	252,380	63	2,178	2,597	0	4,838
BURKE	197	2,715,854	679	14,937	34,627	7,831	58,074
BUTTS	6	126,425	32	2,275	2,149	0	4,456
CALHOUN	355	3,977,687	994	65,158	71,399	0	137,551
CAMDEN	22	445,038	111	5,563	6,488	44	12,206
CANDLER	56	589,699	147	8,550	8,217	0	16,914
CARROLL	46	579,734	145	3,577	10,493	0	14,215
CATOOSA	11	160,654	40	530	2,503	0	3,073
CHARLTON	24	366,303	92	7,318	5,730	2,288	15,428
CHATHAM	0	0	0	0	0	0	0
CHATTAHOOCHEE	10	116,146	29	686	1,847	0	2,562
CHATTOOGA	15	252,142	63	1,998	2,685	0	4,746
CHEROKEE	0	0	0	0	0	0	0
CLARKE	0	0	0	0	0	0	0
CLAY	38	419,404	105	6,973	4,194	0	11,272
CLAYTON	0	0	0	0	0	0	0
CLINCH	189	1,219,980	305	15,799	20,740	5,795	42,639
COBB	0	0	0	0	0	0	0
COFFEE	65	1,272,766	318	9,079	19,410	0	28,807
COLQUITT	38	478,631	120	5,648	4,207	1,388	11,363
COLUMBIA	18	183,733	46	1,415	3,157	309	4,927
COOK	19	448,993	112	4,070	6,353	0	10,535
COWETA	3	31,366	8	139	583	78	808
CRAWFORD	85	1,042,772	261	13,556	15,642	0	29,459
CRISP	144	1,894,322	474	21,457	32,868	2,662	57,461
DADE	34	205,376	51	1,160	2,670	0	3,881
DAWSON	4	182,000	46	1,481	2,556	0	4,083
DECATUR	244	2,771,494	693	24,140	36,667	0	61,500
DEKALB	1	45,190	11	434	1,038	266	1,749
DODGE	92	1,067,923	267	11,267	10,359	0	21,893

COUNTY	COUNTY PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
DOOLY	169	2,401,672	600	39,556	35,886	0	76,042
DOUGHERTY	24	851,020	213	11,198	16,169	6,617	34,197
DOUGLAS	1	22,699	6	173	465	0	644
EARLY	479	3,786,485	947	45,353	60,584	0	106,884
ECHOLS	153	759,567	190	12,632	13,008	0	25,830
EFFINGHAM	2	20,040	5	203	338	67	613
ELBERT	21	328,577	82	3,032	5,471	0	8,585
EMANUEL	115	1,886,943	472	20,379	20,568	2,445	43,864
EVANS	161	1,904,966	476	13,708	20,955	0	35,139
FANNIN	0	0	0	0	0	0	0
FAYETTE	0	0	0	0	0	0	0
FLOYD	27	203,735	51	1,671	3,604	539	5,865
FORSYTH	15	314,110	79	1,467	5,490	520	7,556
FRANKLIN	1	22,924	6	154	291	0	451
FULTON	11	507,330	127	5,909	8,932	2,255	17,223
GILMER	1	10,920	3	47	168	0	218
GLASCOCK	135	1,013,964	253	16,588	15,422	0	32,263
GLYNN	2	17,928	4	106	296	29	435
GORDON	83	1,152,654	288	8,726	19,422	0	28,436
GRADY	300	5,134,821	1,284	51,348	66,239	0	118,871
GREENE	15	598,259	150	4,683	6,581	0	11,414
GWINNETT	0	0	0	0	0	0	0
HABERSHAM	49	958,948	240	8,640	11,968	574	21,422
HALL	0	0	0	0	0	0	0
HANCOCK	223	2,856,481	714	70,555	40,848	0	112,117
HARALSON	43	884,954	221	8,550	10,642	0	19,413
HARRIS	70	842,826	211	6,658	13,957	0	20,826
HART	16	355,581	89	1,731	4,722	0	6,542
HEARD	26	487,377	122	2,383	6,541	0	9,046
HENRY	4	63,080	16	709	1,385	189	2,299
HOUSTON	26	1,310,440	328	12,161	17,861	0	30,350
IRWIN	452	4,418,978	1,105	56,961	73,753	4,198	136,017
JACKSON	18	241,154	60	2,106	4,461	558	7,185
JASPER	26	1,814,614	454	22,959	26,929	0	50,342
JEFF DAVIS	77	1,083,556	271	9,611	13,815	0	23,697
JEFFERSON	66	1,259,061	315	17,174	17,425	0	34,914
JENKINS	277	2,988,733	747	44,536	34,968	0	80,251
JOHNSON	22	216,003	54	3,311	2,862	0	6,227
JONES	9	81,194	20	956	1,180	0	2,156
LAMAR	13	505,753	126	4,056	7,324	0	11,506
LANIER	161	1,249,920	312	18,411	21,449	0	40,172
LAURENS	105	1,002,966	251	6,713	13,053	0	20,017
LEE	38	1,042,263	261	14,540	16,718	0	31,519
LIBERTY	37	514,725	129	6,835	8,236	2,058	17,258
LINCOLN	13	257,911	64	2,512	3,095	286	5,957
LONG	97	987,619	247	17,422	15,506	0	33,175
LOWNDES	0	0	0	0	0	0	0
LUMPKIN	1	12,401	3	90	177	0	270

COUNTY NAME	COUNTY PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
MACON	101	1,622,296	406	18,721	28,877	0	48,004
MADISON	113	1,598,286	400	15,658	25,125	1,550	42,733
MARION	173	1,391,283	348	11,434	20,521	0	32,303
MCDUFFIE	31	639,558	160	4,989	9,785	0	14,934
MCINTOSH	14	176,490	44	1,613	2,250	94	4,001
MERIWETHER	49	917,618	229	7,914	14,964	0	23,107
MILLER	59	963,124	241	13,298	13,715	0	27,254
MITCHELL	110	1,899,255	475	31,095	20,493	0	52,063
MONROE	6	108,830	27	990	1,339	0	2,356
MONTGOMERY	109	817,527	204	8,374	11,318	0	19,896
MORGAN	11	287,889	72	3,080	4,446	0	7,598
MURRAY	29	209,735	52	1,216	3,251	0	4,519
MUSCOGEE	16	131,360	33	0	3,070	0	3,103
NEWTON	0	0	0	0	0	0	0
OCONEE	1	5,500	1	47	94	0	142
OGLETHORPE	78	1,471,596	368	10,626	22,515	0	33,509
PAULDING	5	295,786	74	2,100	5,185	0	7,359
PEACH	15	137,220	34	2,196	2,367	0	4,597
PICKENS	17	304,408	76	1,799	4,831	0	6,706
PIERCE	234	2,252,761	563	15,058	35,751	0	51,372
PIKE	0	0	0	0	0	0	0
POLK	6	72,055	18	4,938	1,101	0	6,057
PULASKI	56	783,836	196	9,155	9,712	588	19,651
PUTNAM	9	192,542	48	1,463	2,226	0	3,737
QUITMAN	22	108,088	27	1,396	1,579	0	3,002
RABUN	1	23,860	6	213	197	0	416
RANDOLPH	116	879,180	220	10,132	15,614	0	25,966
RICHMOND	11	74,105	19	555	1,539	149	2,262
ROCKDALE	38	601,992	150	8,843	12,931	0	21,924
SCHLEY	133	1,524,483	381	16,708	30,246	0	47,335
SCREVEN	570	8,329,814	2,082	83,715	107,871	0	193,668
SEMINOLE	153	2,192,399	548	27,440	30,165	1,611	59,764
SPALDING	28	431,240	108	5,804	8,150	1,324	15,386
STEPHENS	0	0	0	0	0	0	0
STEWART	84	978,223	245	11,954	10,056	0	22,255
SUMTER	257	4,661,497	1,165	48,946	69,410	2,416	121,937
TALBOT	30	413,370	103	6,841	5,736	0	12,680
TALIAFERRO	178	1,309,280	327	25,277	19,639	0	45,243
TATTNALL	277	3,100,884	775	47,605	40,529	1,023	89,932
TAYLOR	61	700,540	175	5,871	8,406	0	14,452
TELFAIR	459	3,033,765	758	31,739	43,990	0	76,487
TERRELL	79	952,007	238	13,709	13,928	0	27,875
THOMAS	44	3,448,065	862	17,068	48,600	12,586	79,116
TIFT	2	22,450	6	240	269	49	564

COUNTY	COUNTY PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
TOOMBS	228	1,476,298	369	8,137	19,055	1,343	28,904
TOWNS	0	0	0	0	0	0	0
TREUTLEN	83	848,757	212	11,722	9,472	0	21,406
TROUP	45	674,054	169	7,118	12,470	0	19,757
TURNER	44	904,948	226	14,659	12,217	0	27,102
TWIGGS	38	311,312	78	5,037	5,744	0	10,859
UNION	2	37,810	9	195	357	0	561
UPSON	3	187,781	47	2,124	2,351	0	4,522
WALKER	22	288,359	72	773	5,061	0	5,906
WALTON	14	249,193	62	2,508	4,695	0	7,265
WARE	359	1,663,072	416	27,973	25,378	0	53,767
WARREN	145	1,244,606	311	14,935	25,178	0	40,424
WAYNE	199	1,549,593	387	19,901	27,893	0	48,181
WEBSTER	147	1,434,648	359	21,405	29,634	0	51,398
WHEELER	395	2,201,397	550	41,668	27,517	0	69,735
WHITE	7	94,691	24	776	1,411	0	2,211
WHITFIELD	19	226,248	57	167	3,646	0	3,870
WILCOX	389	3,472,431	868	53,823	43,787	396	98,874
WILKES	129	1,759,930	440	14,117	27,649	0	42,206
WILKINSON	41	831,310	208	11,173	13,218	0	24,599
WORTH	112	2,258,932	565	25,774	33,884	745	60,968
TOTAL	13,549	158,588,308	39,647	1,875,274	2,322,615	66,791	4,304,327

Figures 15 and 16 below illustrates the amount of revenue loss and the amount of value removed as a result of the Preferential Agricultural Assessment program for the last 10 years.



Conservation Use Valuation

In 1991 the Legislature embraced the “current use” valuation concept. This bill provided for the assessment for ad valorem tax purposes of certain qualifying properties based on current use value rather than fair market value. The bill also provided for the Commissioner to annually develop a table of current use values to be used in all counties. The Commissioner must use a legislative formula taking into account the amount of income the land is capable of producing when growing certain crops and timber and factors found in market data using only farmer to farmer land sales. The data is grouped into nine agricultural districts in Georgia.

Unlike the Preferential Agricultural Assessment Program in which assessments are based on 30% of fair market value rather than 40% of fair market value statewide, the valuation of property in Conservation Use Covenants is most significant in the urban areas of north Georgia and other parts of the State where strong residential and commercial development is occurring. As a result, agricultural landowners’ interest is greatest in these transitional areas.

Several reports, graphs, and charts are being included in this report to show the fiscal impact of Conservation Use Valuation.

Table 6 below represents the 10 counties, ranked by total tax loss, most affected by Conservation Use Assessment Covenants. The table is a listing, by county, of the number of applications (parcel count), assessed value eliminated from the digest, the amount of tax loss for each of the tax types, and the total tax loss. The total amount of tax loss in these 10 counties accounts for approximately 30% of the total amount of tax loss statewide.

TABLE 6 – CONSERVATION USE FISCAL IMPACT

COUNTY	REAL PARCEL COUNT	TOTAL VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL TAX LOSS	TOTAL TAX LOSS
Morgan	1,365	\$206,968,628	\$51,742	\$2,214,56	\$3,196,010	0	\$5,462,316
Gwinnett	1,182	\$148,547,490	\$37,137	\$1,301,27	\$3,002,616	0	\$4,341,029
Cherokee	1,684	\$172,499,440	\$43,125	\$851,285	\$3,375,814	0	\$4,270,224
Hall	1,911	\$170,333,172	\$42,583	\$1,106,58	\$2,583,632	0	\$3,732,800
Jasper	1,218	\$114,955,598	\$28,739	\$1,454,33	\$1,705,941	0	\$3,189,017
Jackson	1,559	\$99,281,671	\$24,820	\$866,641	\$1,799,071	\$125,357	\$2,815,889
Oconee	1,514	\$108,401,681	\$27,100	\$922,840	\$1,853,669	0	\$2,803,609
Gilmer	1,327	\$139,594,967	\$34,899	\$599,281	\$2,149,762	0	\$2,783,942
Henry	1,242	\$74,670,534	\$18,668	\$837,743	\$1,639,765	\$224,012	\$2,720,188
Newton	955	\$96,500,122	\$24,125	\$938,946	\$1,753,847	0	\$2,716,918

Table 7 on the following pages provides a listing of each county and the number of parcels receiving Conservation Use Assessment, the amount of value eliminated from the taxable digest in each county, the tax dollar loss in each appropriate taxing district (State, County, School, Special), and the total tax dollar loss. Special districts include Hospital Authorities, Fire Districts, Industrial Authorities, etc.

TABLE 7 COUNTY NAME	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
APPLING	45	289,000	72	2,780	4,387	116	7,355
ATKINSON	732	14,485,170	3,621	206,327	191,537	0	401,485
BACON	135	1,187,059	297	16,025	16,025	0	32,347
BAKER	3	5,451	1	71	91	0	163
BALDWIN	519	19,339,927	4,835	189,531	281,783	0	476,149
BANKS	1,003	54,409,432	13,602	540,775	748,130	0	1,302,507
BARROW	1,287	101,234,973	25,309	684,956	1,771,612	217,655	2,699,532
BARTOW	829	25,148,224	6,287	191,503	468,012	0	665,802
BEN HILL	187	2,063,074	516	27,006	35,629	0	63,151
BERRIEN	61	51,982	13	754	728	0	1,495
BIBB	153	2,797,048	699	35,450	51,608	7,093	94,850
BLECKLEY	374	6,313,036	1,578	55,453	75,756	0	132,787
BRANTLEY	141	706,209	177	12,905	12,147	723	25,952
BROOKS	613	36,570,150	9,143	410,663	479,069	19,212	918,087
BRYAN	229	7,779,586	1,945	59,366	123,509	0	184,820
BULLOCH	1,891	48,153,240	12,038	15,899	495,497	0	523,434
BURKE	1,037	29,240,404	7,310	160,825	372,815	84,356	625,306
BUTTS	1,034	50,668,045	12,667	911,873	861,357	0	1,785,897
CALHOUN	45	601,444	150	9,846	10,796	0	20,792
CAMDEN	226	8,735,320	2,184	108,995	127,343	899	239,421
CANDLER	714	17,919,728	4,480	259,835	249,693	0	514,008
CARROLL	1,751	48,349,407	12,087	297,772	863,937	0	1,173,796
CATOOSA	349	22,574,664	5,644	74,542	351,668	0	431,854
CHARLTON	454	11,788,372	2,947	235,496	184,406	73,642	496,491
CHATHAM	70	23,698,603	5,925	245,683	417,095	0	668,703
CHATTAHOOCHEE	39	1,083,621	271	6,404	17,230	0	23,905
CHATTOOGA	756	27,957,175	6,989	222,236	295,148	0	524,373
CHEROKEE	1,684	172,499,440	43,125	851,285	3,375,814	0	4,270,224
CLARKE	200	12,895,993	3,224	172,806	251,472	0	427,502
CLAY	303	9,963,988	2,491	165,651	99,640	0	267,782
CLAYTON	111	5,829,410	1,457	45,359	110,269	0	157,085
CLINCH	0	0	0	0	0	0	0
COBB	589	68,799,579	17,200	486,413	1,300,491	0	1,804,104
COFFEE	1,419	74,589,074	18,647	532,044	1,137,483	0	1,688,174
COLQUITT	1,379	11,191,333	2,798	131,922	98,372	32,250	265,342
COLUMBIA	3,424	51,154,213	12,789	393,887	878,829	85,653	1,371,158
COOK	747	27,966,209	6,992	253,514	395,722	0	656,228
COWETA	1,940	76,715,476	19,179	301,258	1,426,141	189,997	1,936,575
CRAWFORD	313	7,326,766	1,832	95,268	109,901	0	207,001
CRISP	570	18,023,334	4,506	204,150	312,723	25,568	546,947
DADE	164	3,566,381	892	20,232	46,363	0	67,487
DAWSON	590	84,613,811	21,153	688,587	1,188,486	0	1,898,226
DECATUR	891	31,806,627	7,952	277,036	420,802	0	705,790
DEKALB	11	426,362	107	4,097	9,798	2,503	16,505
DODGE	1,003	17,303,403	4,326	182,551	167,843	0	354,720
DOOLY	908	23,808,134	5,952	392,120	355,741	0	753,813
DOUGHERTY	72	3,244,960	811	42,697	61,654	25,103	130,265
DOUGLAS	248	13,744,391	3,436	104,883	281,788	0	390,107

COUNTY NAME	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
EARLY	33	494,789	124	5,923	7,917	0	13,964
ECHOLS	17	56,901	14	946	974	0	1,934
EFFINGHAM	1,038	24,842,524	6,211	251,580	418,671	83,272	759,734
ELBERT	995	35,056,598	8,764	323,640	583,727	57,200	973,331
EMANUEL	1,200	43,917,233	10,979	474,306	478,698	0	963,983
EVANS	35	867,329	217	6,568	9,541	0	16,326
FANNIN	987	45,923,560	11,481	274,118	640,634	0	926,233
FAYETTE	352	25,855,492	6,464	222,872	586,325	0	815,661
FLOYD	1,349	35,356,088	8,839	289,920	623,776	92,670	1,015,205
FORSYTH	757	101,357,880	25,339	473,443	1,771,533	0	2,270,315
FRANKLIN	1,682	118,111,754	29,528	793,767	1,498,838	0	2,322,133
FULTON	448	39,264,250	9,816	457,311	681,734	166,142	1,315,003
GILMER	1,327	139,594,967	34,899	599,281	2,149,762	0	2,783,942
GLASCOCK	28	367,520	92	6,013	5,590	0	11,695
GLYNN	87	8,147,867	2,037	48,048	134,293	14,218	198,596
GORDON	1,541	75,497,771	18,874	571,518	1,263,756	0	1,854,148
GRADY	883	45,704,176	11,426	457,042	589,584	0	1,058,052
GREENE	752	43,124,740	10,781	337,537	474,372	0	822,690
GWINNETT	1,182	148,547,490	37,137	1,301,276	3,002,616	0	4,341,029
HABERSHAM	1,148	90,986,188	22,747	817,771	1,135,508	54,501	2,030,527
HALL	1,911	170,333,172	42,583	1,106,585	2,583,632	0	3,732,800
HANCOCK	732	18,016,314	4,504	445,003	257,633	0	707,140
HARALSON	837	40,490,927	10,123	391,640	486,280	0	888,043
HARRIS	489	11,803,069	2,951	93,244	195,459	0	291,654
HART	1,080	61,312,908	15,328	298,533	814,235	0	1,128,096
HEARD	855	35,848,139	8,962	175,297	481,082	0	665,341
HENRY	1,242	74,670,534	18,668	837,743	1,639,765	224,012	2,720,188
HOUSTON	436	41,125,536	10,281	381,645	560,541	0	952,467
IRWIN	522	9,335,498	2,334	120,335	155,809	8,869	287,347
JACKSON	1,559	99,281,671	24,820	866,641	1,799,071	125,357	2,815,889
JASPER	1,218	114,955,598	28,739	1,454,337	1,705,941	0	3,189,017
JEFF DAVIS	45	642,671	161	5,700	8,194	0	14,055
JEFFERSON	1,157	36,190,576	9,048	493,639	500,878	0	1,003,565
JENKINS	2	14,120	4	210	165	0	379
JOHNSON	708	8,281,024	2,070	126,948	109,724	0	238,742
JONES	582	22,827,271	5,707	268,905	331,863	0	606,475
LAMAR	529	28,365,528	7,091	227,463	410,790	0	645,344
LANIER	8	125,298	31	1,846	2,150	0	4,027
LAURENS	1,577	19,350,862	4,838	129,515	251,832	0	386,185
LEE	293	10,917,183	2,729	152,295	175,112	0	330,136
LIBERTY	73	2,538,114	635	33,704	40,610	10,152	85,101
LINCOLN	664	19,864,984	4,966	193,445	238,380	21,990	458,781
LONG	164	2,111,814	528	37,252	33,155	0	70,935
LOWNDES	747	27,627,390	6,907	244,779	390,900	0	642,586
LUMPKIN	1,057	108,211,491	27,053	787,649	1,542,014	0	2,356,716
MACON	803	34,156,138	8,539	394,717	607,979	0	1,011,235
MADISON	1,446	40,897,544	10,224	400,997	642,909	39,671	1,093,801
MARION	6	12,853	3	106	190	0	299

COUNTY NAME	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
MCDUFFIE	504	21,193,712	5,298	165,346	324,264	0	494,908
MCINTOSH	110	10,843,563	2,711	99,078	138,255	5,801	245,845
MERIWETHER	1,582	72,140,555	18,035	619,976	1,176,396	0	1,814,407
MILLER	375	13,807,901	3,452	191,500	196,625	0	391,577
MITCHELL	1,216	48,125,133	12,031	787,905	524,214	0	1,324,150
MONROE	632	34,710,265	8,678	315,863	426,936	0	751,477
MONTGOMERY	596	13,129,150	3,282	134,110	182,362	0	319,754
MORGAN	1,365	206,968,628	51,742	2,214,564	3,196,010	0	5,462,316
MURRAY	278	10,623,477	2,656	61,770	164,664	0	229,090
MUSCOGEE	81	3,757,609	939	0	87,815	0	88,754
NEWTON	955	96,500,122	24,125	938,946	1,753,847	0	2,716,918
OCONEE	1,514	108,401,681	27,100	922,840	1,853,669	0	2,803,609
OGLETHORPE	876	25,372,176	6,343	183,059	388,194	0	577,596
PAULDING	1,122	89,887,604	22,472	638,202	1,575,730	0	2,236,404
PEACH	219	6,461,012	1,615	103,376	111,452	0	216,443
PICKENS	431	33,277,128	8,319	196,668	528,108	0	733,095
PIERCE	493	9,214,717	2,304	61,554	146,238	0	210,096
PIKE	1,109	54,997,887	13,749	657,225	725,972	0	1,396,946
POLK	714	25,240,994	6,310	217,268	385,682	0	609,260
PULASKI	362	6,651,543	1,663	77,690	82,413	4,989	166,755
PUTNAM	344	17,555,251	4,389	133,385	202,974	0	340,748
QUITMAN	147	3,213,430	803	41,518	46,932	0	89,253
RABUN	486	33,812,128	8,453	302,657	278,950	0	590,060
RANDOLPH	552	6,643,892	1,661	76,559	117,996	0	196,216
RICHMOND	99	3,442,520	861	25,781	71,487	6,478	104,607
ROCKDALE	160	11,985,836	2,996	176,072	257,456	0	436,524
SCHLEY	44	612,589	153	6,714	12,154	0	19,021
SCREVEN	46	1,101,208	275	11,067	14,261	0	25,603
SEMINOLE	223	6,785,584	1,696	84,928	93,363	4,987	184,974
SPALDING	745	47,729,739	11,932	642,442	902,092	145,153	1,701,619
STEPHENS	325	9,410,360	2,353	99,938	159,035	0	261,326
STEWART	187	5,951,505	1,488	72,727	61,181	0	135,396
SUMTER	637	26,509,711	6,627	278,317	394,730	16,078	695,752
TALBOT	1,143	18,170,329	4,543	300,719	252,113	0	557,375
TALIAFERRO	91	1,851,499	463	35,702	27,772	0	63,937
TATTNALL	645	15,997,826	3,999	245,599	209,092	5,279	463,969
TAYLOR	800	19,065,209	4,766	159,821	228,783	0	393,370
TELFAIR	14	261,173	65	2,732	3,787	0	6,584
TERRELL	910	24,623,716	6,156	354,582	360,245	0	720,983
THOMAS	809	63,955,037	15,989	317,000	900,924	225,795	1,459,708
TIFT	857	60,865,159	15,216	651,866	728,191	132,077	1,527,350
TOOMBS	3	24,718	6	148	219	22	395
TOWNS	256	10,097,147	2,524	64,965	52,768	0	120,257
TREUTLEN	240	2,884,915	721	39,818	32,196	0	72,735
TROUP	852	41,291,588	10,323	436,039	763,894	0	1,210,256
TURNER	998	35,318,472	8,830	572,124	476,799	0	1,057,753
TWIGGS	651	9,378,670	2,345	151,747	173,036	0	327,128
UNION	838	42,790,047	10,698	220,369	403,553	0	634,620

COUNTY NAME	PARCEL COUNT	ASSESSED VALUE ELIMINATED	STATE TAX LOSS	COUNTY TAX LOSS	SCHOOL TAX LOSS	SPECIAL DISTRICT TAX LOSS	TOTAL TAX LOSS
UPSON	608	24,816,303	6,204	280,672	310,700	0	597,576
WALKER	610	18,217,161	4,554	48,804	319,711	0	373,069
WALTON	839	81,096,776	20,274	802,144	1,497,938	0	2,320,356
WARE	16	81,965	20	1,379	1,251	0	2,650
WARREN	163	1,683,083	421	20,197	34,049	0	54,667
WAYNE	684	7,384,148	1,846	94,835	132,915	0	229,596
WEBSTER	77	975,607	244	14,556	20,152	0	34,952
WHEELER	0	0	0	0	0	0	0
WHITE	849	57,548,144	14,387	471,319	857,410	0	1,343,116
WHITFIELD	308	11,006,554	2,752	60,954	177,371	0	241,077
WILCOX	645	10,783,111	2,696	167,138	135,975	1,678	307,487
WILKES	1,047	22,652,936	5,663	181,958	355,878	0	543,499
WILKINSON	474	8,389,790	2,097	112,759	133,398	0	248,254
WORTH	1,543	76,045,875	19,011	867,683	1,140,688	25,095	2,052,477
TOTAL	103,325	5,074,318,140	1,268,576	44,928,458	78,872,747	2,236,256	127,306,037

Figures 17 and 18 below illustrate the amount of revenue loss and the ever increasing amount of value removed annually from digests affected by the Conservation Use Valuation program since 1997.

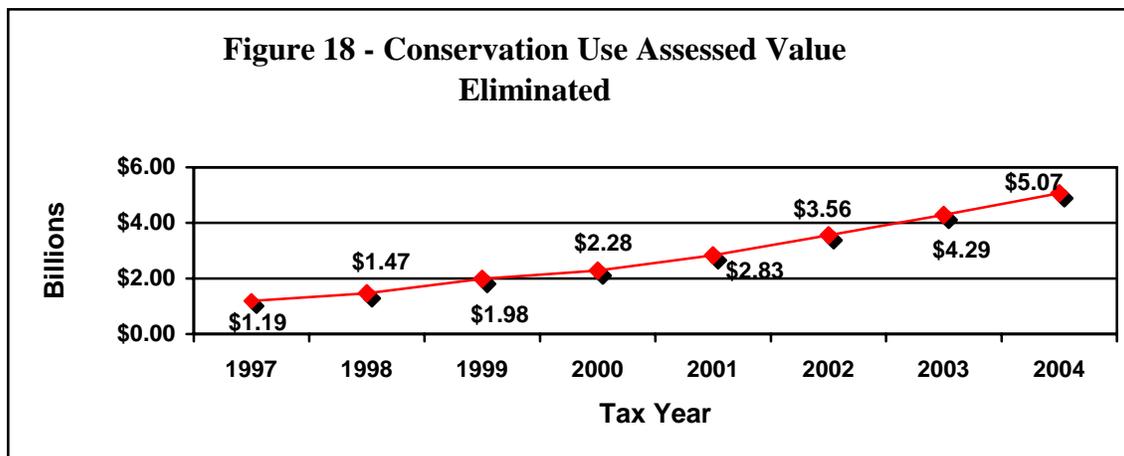
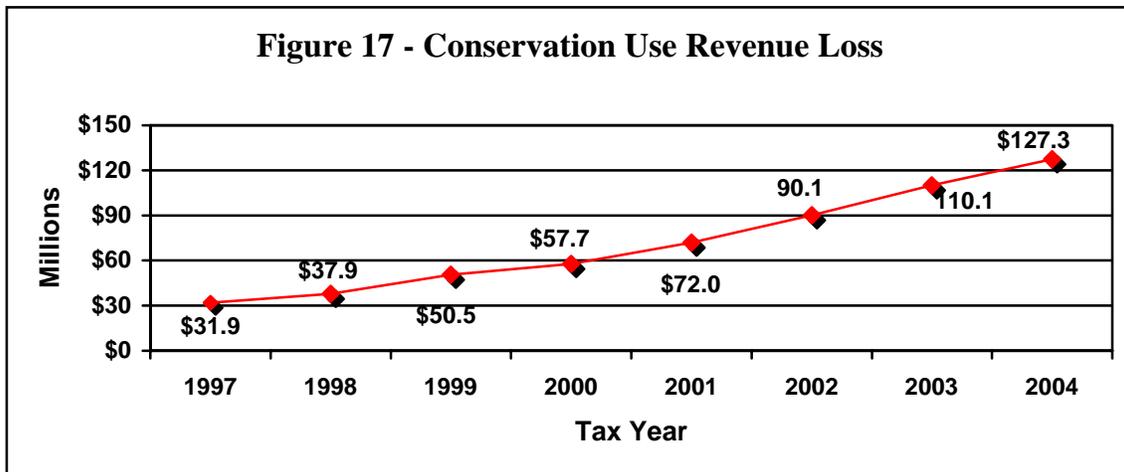


Table 8 2003 TIMBER REVENUE REPORTED ON 2004 TAX DIGESTS						
County	Acres	Assessed Value	State	County	School	Total
APPLING	7,872	5,400,508	1,350	51,953	81,980	135,283
ATKINSON	17,719	4,813,491	1,203	68,563	63,649	133,415
BACON	104,130	3,664,216	916	49,467	49,467	99,850
BAKER	34,578	973,589	243	12,666	16,308	29,217
BALDWIN	7,470	2,707,078	677	26,529	39,442	66,648
BANKS	2,772	550,402	138	5,368	7,568	13,074
BARROW	120	53,851	13	364	942	1,319
BARTOW	26,116	3,365,963	841	25,379	64,449	90,669
BEN HILL	0	1,808,313	452	23,671	31,230	55,353
BERRIEN	7,927	2,318,237	580	33,614	32,455	66,649
BIBB	0	361,925	90	4,587	6,261	10,938
BLECKLEY	8,999	2,268,178	567	19,892	27,218	47,677
BRANTLEY	11,897	7,754,110	1,939	141,513	126,004	269,456
BROOKS	23,301	3,050,328	763	34,234	39,959	74,956
BRYAN	5,044	2,114,050	529	16,132	33,563	50,224
BULLOCH	13,687	4,853,564	1,213	41,886	45,866	88,965
BURKE	217	9,383,390	2,346	51,580	119,638	173,564
BUTTS	5,552	1,677,393	419	30,188	28,516	59,123
CALHOUN	791	1,642,259	411	26,884	29,479	56,774
CAMDEN	16,260	9,704,925	2,426	121,312	141,478	265,216
CANDLER	10,643	1,475,067	369	21,406	20,554	42,329
CARROLL	0	767,911	192	4,738	13,186	18,116
CATOOSA	83	76,203	19	252	1,187	1,458
CHARLTON	22,947	10,273,114	2,568	205,226	160,702	368,496
CHATHAM	4,205	2,706,080	677	28,054	42,967	71,698
CHATTAHOOCHEE	0	280,186	70	1,656	4,455	6,181
CHATTOOGA	1,561	276,060	69	2,187	2,940	5,196
CHEROKEE	5,266	1,260,155	315	6,219	23,250	29,784
CLARKE	60	55,511	14	743	1,082	1,839
CLAY	2,049	2,728,256	682	45,357	27,283	73,322
CLAYTON	204	306,296	77	2,383	5,794	8,254
CLINCH	68,903	21,844,237	5,461	282,883	371,352	659,696
COBB	76	43,803	11	300	832	1,143
COFFEE	13,296	5,834,450	1,459	41,617	88,975	132,051
COLQUITT	11,418	3,768,443	942	44,279	33,125	78,346
COLUMBIA	23,779	5,904,877	1,476	40,921	101,446	143,843
COOK	2,574	2,038,335	510	18,478	28,842	47,830
COWETA	2,502	1,859,381	465	7,270	34,566	42,301
CRAWFORD	17,100	2,837,326	709	36,885	42,560	80,154
CRISP	162,999	842,807	211	9,546	14,624	24,381
DADE	510	207,320	52	1,171	2,695	3,918
DAWSON	2,624	775,851	194	6,314	10,587	17,095
DECATUR	56,565	6,216,122	1,554	54,142	82,239	137,935
DEKALB	0	0	0	0		0
DODGE	4,940	2,317,299	579	24,448	22,478	47,505
DOOLY	0	2,057,706	514	33,890	30,746	65,150
DOUGHERTY	23,066	1,935,569	484	25,468	36,776	62,728
DOUGLAS	0	283,994	71	2,167	5,533	7,771
EARLY	6,584	3,958,812	990	47,387	63,341	111,718
ECHOLS	44,000	10,431,102	2,608	173,469	178,633	354,710

Table 8 2003 TIMBER REVENUE REPORTED ON 2004 TAX DIGESTS						
EFFINGHAM	18,948	6,506,931	1,627	65,896	97,812	165,335
ELBERT	11,954	2,459,305	615	22,694	40,950	64,259
EMANUEL	258,306	9,486,013	2,372	102,449	103,398	208,219
EVANS	61,602	1,243,874	311	8,894	13,683	22,888
FANNIN	120	41,795	10	249	583	842
FAYETTE	290	83,912	21	726	1,593	2,340
FLOYD	10,113	4,222,406	1,056	34,624	72,676	108,356
FORSYTH	0	48,890	12	205	758	975
FRANKLIN	1	346,462	87	2,322	4,397	6,806
FULTON	12	148,135	37	1,716	2,565	4,318
GILMER	3,212	275,253	69	1,182	4,239	5,490
GLASCOCK	8,967	1,397,429	349	22,862	21,255	44,466
GLYNN	18,079	11,219,257	2,805	66,160	177,365	246,330
GORDON	5,377	1,011,394	253	7,656	17,042	24,951
GRADY	312	3,524,873	881	35,249	45,471	81,601
GREENE	20,166	5,065,708	1,266	39,649	55,723	96,638
GWINNETT	0	153,991	38	1,274	2,906	4,218
HABERSHAM	0	312,822	78	2,810	3,904	6,792
HALL	2,579	201,858	50	1,312	3,054	4,416
HANCOCK	33,344	11,791,873	2,948	260,600	168,624	432,172
HARALSON	7,865	2,197,273	549	21,182	26,424	48,155
HARRIS	12,799	2,704,781	676	21,368	43,033	65,077
HART	2,362	328,886	82	1,601	4,223	5,906
HEARD	10,563	4,494,156	1,124	21,976	60,312	83,412
HENRY	10	16,413	4	184	310	498
HOUSTON	6,756	3,313,119	828	30,746	45,158	76,732
IRWIN	8,619	3,257,248	814	41,986	54,363	97,163
JACKSON	5,503	805,483	201	7,155	12,401	19,757
JASPER	12,597	9,371,380	2,343	118,548	125,858	246,749
JEFF DAVIS	10,880	4,672,402	1,168	41,444	59,573	102,185
JEFFERSON	17,088	5,867,963	1,467	80,039	81,213	162,719
JENKINS	21,920	7,302,438	1,826	108,806	76,822	187,454
JOHNSON	10,245	3,229,647	807	49,510	42,793	93,110
JONES	9,453	3,873,935	968	45,635	49,393	95,996
LAMAR	1,520	1,630,059	408	13,071	23,607	37,086
LANIER	6,059	1,869,887	467	27,543	32,087	60,097
LAURENS	16,220	6,369,396	1,592	42,630	82,891	127,113
LEE	5,222	2,009,612	502	28,034	29,642	58,178
LIBERTY	63,927	6,022,207	1,506	79,969	96,355	177,830
LINCOLN	4,342	2,392,442	598	23,298	28,709	52,605
LONG	17,709	5,364,222	1,341	94,625	72,417	168,383
LOWNDES	0	6,814,911	1,704	60,380	95,174	157,258
LUMPKIN	2,051	216,421	54	1,575	3,084	4,713
MACON	25,675	2,803,830	701	32,356	49,908	82,965
MADISON	4,504	874,238	219	8,559	13,743	22,521
MARION	12,470	3,873,352	968	31,831	50,354	83,153
MCDUFFIE	10,196	2,761,990	690	21,544	42,258	64,492
MCINTOSH	13,912	5,889,793	1,472	53,815	75,095	130,382
MERIWETHER	92,436	5,803,684	1,451	49,738	94,641	145,830
MILLER	481	230,390	58	3,181	3,126	6,365
MITCHELL	12,414	4,775,740	1,194	78,188	52,056	131,438

Table 8 2003 TIMBER REVENUE REPORTED ON 2004 TAX DIGESTS						
MONROE	16,616	4,612,107	1,153	41,970	56,729	99,852
MONTGOMERY	6,242	2,697,970	674	27,465	37,502	65,641
MORGAN	11,996	2,125,882	531	22,747	32,828	56,106
MURRAY	0	656,580	164	3,808	10,177	14,149
MUSCOGEE	832	677,246	169	8,005	15,827	24,001
NEWTON	3,740	2,044,278	511	19,891	35,182	55,584
OCONEE	2,170	790,162	198	6,701	12,248	19,147
OGLETHORPE	29,564	5,948,434	1,487	42,882	91,011	135,380
PAULDING	101	1,601,297	400	10,408	26,276	37,084
PEACH	2,742	274,523	69	4,392	4,736	9,197
PICKENS	16,249	1,143,236	286	6,757	18,143	25,186
PIERCE	0	3,771,620	943	25,194	59,856	85,993
PIKE	2,741	1,478,835	370	17,672	17,539	35,581
POLK	5,527	1,856,282	464	15,977	28,364	44,805
PULASKI	7,408	873,077	218	10,198	10,817	21,233
PUTNAM	1,268	3,585,473	896	27,242	41,455	69,593
QUITMAN	6,639	1,846,233	462	23,853	24,260	48,575
RABUN	0	2,305	1	21	19	41
RANDOLPH	21,047	5,781,668	1,445	66,611	102,682	170,738
RICHMOND	3,742	1,870,986	468	14,012	37,786	52,266
ROCKDALE	1,339	402,219	101	5,792	8,640	14,533
SCHLEY	10,650	2,704,513	676	29,641	42,326	72,643
SCREVEN	9,837	7,833,468	1,958	78,726	101,443	182,127
SEMINOLE	2,582	903,970	226	11,314	12,438	23,978
SPALDING	791	294,034	74	3,958	5,557	9,589
STEPHENS	92	749,655	187	7,961	12,669	20,817
STEWART	19,907	7,476,182	1,869	91,359	76,855	170,083
SUMTER	53,909	2,704,200	676	28,394	40,266	69,336
TALBOT	6,529	2,316,191	579	38,333	30,284	69,196
TALIAFERRO	13,139	5,418,948	1,355	104,423	81,284	187,062
TATTNALL	7,379	3,593,874	898	55,173	44,097	100,168
TAYLOR	22,197	2,098,715	525	17,587	25,185	43,297
TELFAIR	12,544	7,108,449	1,777	74,369	103,073	179,219
TERRELL	7,141	2,556,661	639	36,816	37,404	74,859
THOMAS	24,499	2,703,674	676	13,383	38,108	52,167
TIFT	5,386	1,742,129	436	18,658	20,843	39,937
TOOMBS	635,273	3,724,294	931	20,409	48,197	69,537
TOWNS	0	0	0	0		0
TREUTLEN	6,337	1,899,694	475	26,216	21,201	47,892
TROUP	8,130	5,030,636	1,258	53,124	93,067	147,449
TURNER	4,452	1,904,634	476	30,853	25,713	57,042
TWIGGS	19	5,555,749	1,389	89,892	102,504	193,785
UNION	0	37,810	9	195	357	561
UPSON	11,498	1,868,469	467	21,132	23,393	44,992
WALKER	783	218,044	55	584	3,827	4,466
WALTON	4,927	1,840,624	460	18,524	33,168	52,152
WARE	38,121	10,201,674	2,550	171,592	155,678	329,820
WARREN	24,331	5,498,771	1,375	65,985	93,369	160,729
WAYNE	0	13,607,586	3,402	174,762	244,937	423,101
WEBSTER	9,000	2,823,225	706	42,123	49,847	92,676
WHEELER	13,121	6,645,451	1,661	125,712	83,068	210,441

WHITE	479	85,175	21	698	1,235	1,954
WHITFIELD	617	695,865	174	3,854	11,214	15,242
WILCOX	11,871	4,045,204	1,011	62,701	51,010	114,722
WILKES	18,948	8,441,764	2,110	67,661	132,620	202,391
WILKINSON	30,392	9,490,276	2,373	127,549	150,895	280,817
WORTH	18,574	4,112,538	1,028	46,924	61,688	109,640
Total	2,835,004	514,480,081	128,617	6,035,867	7,534,140	13,698,624

Timber Impact Report

Figures 19 and 20 below show the amount of timber value reported and the amount of tax levied for county and school tax purposes for the years 1997 through 2004.

